

**CERTIFICATE**

2024

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Vassar Cemetery, Kansas**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Ta:	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	5	20,209	12,011	1.122
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	20,209	12,011	1.122
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					10,301,438
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
					Nov. 1, 2023 Total Assessed Valuation

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Christina Henson, CPA, CGMA  
Address:  
Loyd Group, LLC  
P.O. Box 7  
Galva, KS 67443  
Email:  
scot@loyd-group.com, chenson@loyd-group.com

Revenue Neutral Rate 1.122

*Ketia Scheid*  
*Robert Scheid*  
*Max Woodruff*  
*David L. Reimann*

Attest: 10-25, 2023

*M. H. Bellin*  
County Clerk

\_\_\_\_\_

Governing Body

No assurance is provided.

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF VASSAR CEMETERY HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: \_\_\_\_\_.

Our proposed ad valorem tax (dollar amount) is \_\_\_\_\_.

The date of our hearing is: \_\_\_\_\_.

The time of our hearing is: \_\_\_\_\_.

The location of our hearing is: \_\_\_\_\_.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on \_\_\_\_\_, 2023.

(Seal)



Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

**NOTICE OF BUDGET HEARING**

2024

The governing body of  
**Vassar Cemetery, Kansas**  
Osage County

will meet on October 28, 2023 at 7:00 PM at Vassar Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at David Peimann's residence and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,953	0.864	10,950	1.198	20,209	12,011	1.122
Debt Service							
<b>Totals</b>	<b>9,953</b>	<b>0.864</b>	<b>10,950</b>	<b>1.198</b>	<b>20,209</b>	<b>12,011</b>	<b>1.122</b>
					<i>Revenue Neutral Rate**</i>		<i>1.122</i>
Less: Transfers	0		0		0		
Net Expenditures	9,953		10,950		20,209		
Total Tax Levied	7,645		12,036		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,845,929		10,031,558		10,709,390		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

\*\*Revenue Neutral Rate as defined by KSA 79-2988

David L. Peimann

Treasurer

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No assurance is provided.

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2024

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FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Assessed Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate
General	9,953	0.864	10,950	1.198	20,200	12.01	1.122
Debt Service							
<b>Totals</b>	<b>9,953</b>	<b>0.864</b>	<b>10,950</b>	<b>1.198</b>	<b>20,200</b>	<b>12.01</b>	<b>1.122</b>
					<i>Revenue Neutral Rate**</i>		<i>1.122</i>
Less: Transfers	0		0		0		
Net Expenditures	9,953		10,950		20,200		
Total Tax Levied	7,644		12,030		XXXXXXXXXXXX		
Assessed Valuation	8,845,927		10,011,553		10,700,100		

Outstanding Indebtedness:

Item	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Tax rates are expressed in mills.

\*\*Revenue Neutral Rate as defined by KSA 79-2008.

David E. Peimann  
Treasurer

Vassar Cemetery, Kansas  
Osage County

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,036	1,582	72	0	0	143
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
Total	12,036	1,582	72	0	0	143

County Treas Motor Vehicle Estimate 1,582

County Treas Recreational Vehicle Estimate 72

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 143

MVT Factor 0.13144

RVT Factor 0.00598

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.01188

No assurance is provided.

Vassar Cemetery, Kansas  
Osage County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

No assurance is provided.

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,694	3,478	6,191
Receipts:			
Ad Valorem Tax	7,486	12,036	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	167	10	10
Motor Vehicle Tax	957	1,254	1,582
Recreational Vehicle Tax	0	45	72
16/20M Vehicle Tax	0	30	0
Commercial Vehicle Tax	0	4	0
Watercraft Tax	0	84	143
LAVTR	0	0	0
Sale of Lots	900	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous	227	0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>9,737</b>	<b>13,663</b>	<b>2,007</b>
<b>Resources Available:</b>	<b>13,431</b>	<b>17,141</b>	<b>8,198</b>
Expenditures:			
General Administration	120	200	200
Mowing	8,165	8,200	8,200
Repairs	110	150	150
Insurance	1,423	1,500	1,500
Capital Outlay	135	900	900
Cash Forward (2024 column)			9,259
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>9,953</b>	<b>10,950</b>	<b>20,209</b>
Unencumbered Cash Balance Dec 31	3,478	6,191	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	15,570	13,960	20,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,209
		Tax Required	12,011
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			12,011

**No assurance is provided.**