State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
Lakin Comanche Cemetery District

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.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	272,500	161,189	4.028
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	272,500	161,189	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			40,011,944
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 4.061

Assisted by:

Address:

Email:

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

Lakin Comanche Cemetery District
Barton 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	161,141	12,609	252	667	707	175
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	161,141	12,609	252	667	707	175

County Treas Motor Vehicle Estimate 12,609

County Treas Recreational Vehicle Estimate -252

County Treas 16/20M Vehicle Estimate 667

County Treas Commercial Vehicle Tax Estimate 707

County Treas Watercraft Tax Estimate 175

MVT Factor 0.07825

RVT Factor 0.00156

16/20M Factor 0.00414

Comm Veh Facto 0.00439

Watercraft Facto 0.00109

2024

Lakin Comanche Cemetery District
Barton 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
General Fund	Equipment Reserve	-	-	10,000	17-1336a(b)
	Totals	0	0	10,000	
	Adjustments*				
	Adjusted Totals	0	0	10,000	

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

Lakin Comanche Cemetery District
Barton County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
NONE							
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Lakin Comanche Cemetery District
Barton County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,225	71,370	81,376
Receipts			
Ad Valorem Tax	156,902	161,141	xxxxxxxxxxxxxxx
Delinquent Tax	3,279	3,000	3,000
Motor Vehicle Tax	18,166	13,692	12,609
Recreational Vehicle Tax		281	252
16/20M Vehicle Tax	719	704	667
Commercial Vehicle Tax	819	773	707
Watercraft Tax		135	175
LAVTR			0
In Lieu of Taxes			
Lot Sales	5,400	6,000	6,000
Burial Fees	5,050	5,500	6,500
Monument Setting Fee	140	100	100
Interest on Idle Funds	40	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc exceed 10% of Total Receipts			
Total Receipts	**190,515**	**191,376**	**30,060**
Resources Available:	**263,740**	**262,746**	**111,436**
Expenditures:			
Salaries & Taxes	95,138	77,500	95,500
Part-Time Wages	3,353	6,200	2,000
Employee Benefits	48,695	51,100	79,000
Insurance	11,058	11,770	13,000
Utilities	4,050	4,800	6,000
Other Improvements	9,529	10,000	15,000
Road, Building & Ground Improvements	11,230	20,000	40,000
Transfer to Equipment Reserve			10,000
New Equipment			12,000
Cash Forward (2024 column)			
Miscellaneous	9,317		
Does misc exceed 10% Total Expenditure			
Total Expenditures	**192,370**	**181,370**	**272,500**
Unencumbered Cash Balance Dec 31	71,370	81,376	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	261,309	255,600	272,500
		Non-Appropriated **Balance**	125
		Total Expenditure/Non-Appr **Balance**	272,625
		Tax **Required**	161,189
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	161,189

CPA Summary

Lakin Comanche Cemetery District | **NON-BUDGETED FUNDS** | 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve Fun			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	98,938	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		98,938
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Earnings	30									
Total Receipts	30	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	30
Resources Available:	98,968	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	98,968
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	98,968	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	98,968 **
										98,968 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2024

The governing body of

Lakin Comanche Cemetery District

Barton County

will meet on August 23, 2023 at 12:00 p.m. at City Hall, 104 E, 2nd Street, Ellinwood, Ks. 67526 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at City Hall, 104 E. 2nd Street, Ellinwood, Ks. 67526 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.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	192,370	4.830	181,370	4.358	272,500	161,189	4.061
Debt Service							
Non-Budgeted Funds							
Totals	192,370	4.830	181,370	4.358	272,500	161,189	4.061
						*Revenue Neutral Rate***	*4.061*
Less: Transfers	0		0		10,000		
Net Expenditures	192,370		181,370		262,500		
Total Tax Levied	160,351		161,141		xxxxxxxxxxxxxxx		
Assessed Valuation	33,200,479		36,980,038		39,692,176		

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
Total	0	0	0

*Tax rates are expressed in mills.

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

Kim Schartz
Clerk

RESOLUTION No. 082323

A RESOLUTION OF THE LAKIN COMANCHE CEMETERY DISTRICT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lakin Comanche Cemetery District was calculated as 4.061 mills by the Barton County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lakin Comanche Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lakin Comanche Cemetery District having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LAKIN COMANCHE CEMETERY DISTRICT :

The Lakin Comanche Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.061 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 23rd day of August 23, 2023 and SIGNED by the Governing Body.

Irlan Fullbright _____ Chairperson Irlan Fullbright

_____ Boardmember Mark Knop

Kenneth A Spangenberg _____ Boardmember Kenneth Spangenberg

Attested:

Kim Schauf _____



Roll Call Vote

A Roll Call Vote of the Lakin Comanche Cemetery District To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 23, 2023

Resolution No. 082323

Governing Body Member	Yes	No	No Vote
Irlan Fullbright	X		
Mark Knop	X		
Kenneth Spangenberg	X		
TOTAL	**3**	**0**	**0**

Certified:

Kim Schaaf

Affidavit of Publication

STATE OF KANSAS

SS.

BARTON COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE ELLINWOOD LEADER

A Weekly Newspaper printed in the State of Kansas, and published in and for general circulation in Barton County, Kansas with a general paid circulation on a weekly basis in Barton County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Ellinwood in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 3 day of Aug, 2023 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mercer

SUBSCRIBED and sworn to before me this 3 day of Aug, 2023.

Patty Smith

Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 57.51

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in the Ellinwood Leader, Thursday, August 3, 2023) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Lakin Comanche Cemetery District

Barton County

will meet on August 23, 2023 at 12:00 p.m. at City Hall, 104 E. 2nd Street, Ellinwood, Ks. 67526 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at City Hall, 104 E. 2nd Street, Ellinwood, Ks. 67526 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.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	192,370	4.830	181,370	4.358	272,500	161,189	4.061
Debt Service							
Non-Budgeted Funds							
Totals	192,370	4.830	181,370	4.358	272,500	161,189	4.061
						Revenue Neutral Rate**	4.061
Less: Transfers	0		0		10,000		
Net Expenditures	192,370		181,370		262,500		
Total Tax Levied	160,351		161,141		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	33,200,479		36,980,038		39,692,176		

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
Total	0	0	0

*Tax rates are expressed in mills.

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

Kim Schartz

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LAKIN COMANCHE CEMETERY DISTRICT, HEREBY NOTIFIES THE BARTON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.061. The date of our hearing is August 23, 2023 at 12:00 AM/(PM) and will be held at 104 E. 2nd Street in Ellinwood, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on July 19th, 2023.

Kim Schaaf

Clerk or Officer of Governing Body