County

State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
**Whitewater Cemetery**

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | 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 | 16,444 | 5,448 | 1.109 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 16,444 | 5,448 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | 7 | | | |

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.110

Assisted by:
Tina D. Spencer
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
tspencer@marioncoks.net

Attest: September 28, 2022

County Clerk

Governing Body

**CPA Summary**

Whitewater Cemetery
Marion County

2023

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

| 2022 Budgeted Funds | Tax Levy Amount in 2022 Budget | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 5,448 | 78 | 0 | 8 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,448 | 78 | 0 | 8 | 0 | 0 |

County Treas Motor Vehicle Estimate 78

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 8

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01432

RVT Factor 0.00000

16/20M Factor 0.00147

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2023

Whitewater Cemetery
Marion County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Whitewater Cemetery
Marion County

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

Whitewater Cemetery
Marion County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2023

State of Kansas
Special District

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,440 | 8,819 | 10,910 |
| Receipts: | | | |
| Ad Valorem Tax | 2,915 | 5,448 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 9 | | |
| Motor Vehicle Tax | 134 | 113 | 78 |
| Recreational Vehicle Tax | 1 | 0 | 0 |
| 16/20M Vehicle Tax | 9 | 9 | 8 |
| Commercial Vehicle Tax | | 0 | 0 |
| Watercraft Tax | | 0 | 0 |
| LAVTR | | 0 | 0 |
| In Lieu of Taxes | | | |
| Sale of Lots | 500 | | |
| Donations | 40 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **3,608** | **5,570** | **86** |
| **Resources Available:** | **12,048** | **14,389** | **10,996** |
| Expenditures: | | | |
| Operations/Mowing | 3,000 | 3,250 | 3,250 |
| Publications | 229 | 229 | 229 |
| Supplies | | | 300 |
| Labor/Equipment | | | 300 |
| Cash Forward (2023 column) | | | 12,365 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **3,229** | **3,479** | **16,444** |
| Unencumbered Cash Balance Dec 31 | 8,819 | 10,910 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 10,848 | 13,994 | 16,444 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 16,444 |
| | | Tax Required | 5,448 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 5,448 |

**CPA Summary**

State of Kansas
2023 Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Whitewater Cemetery**
Marion County
will meet on August 9, 2022 at 7:30 p.m. at the Hauck residence, 2139 20th, Burns 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 the Marion County Clerk's Office, 200 S. Third St., Suite 104, Marion and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2021 | | Current Year Estimate for 202 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,229 | 2.206 | 3,479 | 1.206 | 16,444 | 5,448 | 1.110 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,229 | 2.206 | 3,479 | 1.206 | 16,444 | 5,448 | 1.110 |
| | | | | | | *Revenue Neutral Rate*** | *1.110* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,229 | | 3,479 | | 16,444 | | |
| Total Tax Levied | 3,048 | | 5,448 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,381,895 | | 4,516,299 | | 4,906,518 | | |

| Outstanding Indebtedness, Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

Wesley Brewer
Board Member

Whitewater Cemetery

2023

## 2023 Neighborhood Revitalization Rebate

| Budgeted Funds for 2023 | 2022 Ad Valorem before Rebate** | 2022 Mil Rate before Rebate | Estimate 2023 NR Rebate |
|---|---|---|---|
| General | 0 | | 0 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 0 | 0.000 | 0 |

2022 July 1 Valuation: 4,906,518

Valuation Factor: 4,906.518

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Peabody Gazette-Bulletin, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 27thday of July,2022.

Debra Steele

Subscribed and sworn to before me this
27th day of July, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

(Seal)

PUBLICATION FEE:
$224.25 plus $5.00 for affidavit(s)

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**Whitewater Cemetery**
Marion County
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**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,229 | 2.206 | 3,479 | 1.206 | 16,444 | 5,448 | 1.110 |
| Totals | 3,229 | 2.206 | 3,479 | 1.206 | 16,444 | 5,448 | 1.110 |
| | | | | | | *Revenue Neutral Rate as defined by KSA 79-2988* | 1.110 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,229 | | 3,479 | | 16,444 | | |
| Total Tax Levied | 3,048 | | 5,448 | | | | |
| Assessed Valuation: | 1,381,895 | | 4,516,299 | | 4,906,518 | | |

*Tax rates are expressed in mills.
Wesley Brewer
Board Member

P-45-2260