

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas  
 We, the undersigned, officers of  
Burlingame 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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	5	300,790	59,314	
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	300,790	59,314	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 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 2.791

*Mike E. Curtis*  
 \_\_\_\_\_  
*Scott Loyd*  
 \_\_\_\_\_  
*Christina Henson*  
 \_\_\_\_\_  
*Vita Tucker*  
 \_\_\_\_\_

Attest: Sept. 1, 2022

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

**No assurance is provided.**

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Burlingame Cemetery, Kansas  
Osage 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	54,265	6,757	205	291	158	61
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>54,265</b>	<b>6,757</b>	<b>205</b>	<b>291</b>	<b>158</b>	<b>61</b>

County Treas Motor Vehicle Estimate 6,757

County Treas Recreational Vehicle Estimate 205

County Treas 16/20M Vehicle Estimate 291

County Treas Commercial Vehicle Tax Estimate 158

County Treas Watercraft Tax Estimate 61

MVT Factor 0.12452

RVT Factor 0.00378

16/20M Factor 0.00536

Comm Veh Factor 0.00292

Watercraft Factor 0.00112

No assurance is provided.

2023

Burlingame Cemetery, Kansas  
Osage 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
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

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



Osage County  
FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	222,141	230,489	229,724
Receipts:			
Ad Valorem Tax	52,090	54,265	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,719	0	0
Motor Vehicle Tax	6,714	6,480	6,757
Recreational Vehicle Tax	0	214	205
16/20M Vehicle Tax	0	264	291
Commercial Vehicle Tax	0	175	158
Watercraft Tax	0	57	61
LAVTR	0	0	0
Sale Of Lots	1,070	2,200	2,200
Openings & Closings	0	2,000	2,000
Donations	0	0	0
Burial/Cremation Fees	4,405	80	80
Sale of Mower	2,000	0	0
Interest on Idle Funds	388	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	154	0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>68,540</b>	<b>65,735</b>	<b>11,752</b>
<b>Resources Available:</b>	<b>290,681</b>	<b>296,224</b>	<b>241,476</b>
Expenditures:			
General Administration	12,918	13,000	13,000
Mowing	27,640	28,000	26,000
Equipment Purchase	0	10,000	10,000
Contracted Labor	12,825	10,000	1,500
Insurance	2,184	2,500	2,500
Repairs	4,615	3,000	3,000
Bank Charges	10	0	0
Cash Forward (2023 column)			244,790
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>60,192</b>	<b>66,500</b>	<b>300,790</b>
Unencumbered Cash Balance Dec 31	230,489	229,724	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	289,885	319,220	300,790
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			300,790
Tax Required			59,314
Delinquent Comp Rate:		0.0%	0
Amount of 2022 Ad Valorem Tax			59,314

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas  
2022 Special District

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

will meet on at at Schuyler Museum, Burlingame 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 Vita Tucker's residence 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.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	60,192	3.050	66,500	3.050	300,790	59,314	3.050	
Debt Service								
Totals	60,192	3.050	66,500	3.050	300,790	59,314	3.050	
<i>Revenue Neutral Rate**</i>								2.791
Less: Transfers	0		0		0			
Net Expenditures	60,192		66,500		300,790			
Total Tax Levied	54,271		54,265		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	17,788,236		17,790,047		19,447,239			

Outstanding Indebtedness,

	2020	2021	2022
Jan 1,			
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

Vita Tucker  
Treasurer

Page No. 6

No assurance is provided.

Budget  
Sept. 1 near  
Tues @ 7am  
Vita  
Tucker

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Cemetery's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Cemetery resides in, to calculate the tax levy needed to support the Cemetery's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Cemetery's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.