

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Oak Hill 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	20,055	13,935	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		xxxxxxx	20,055	13,935	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.506

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

*Lou M. Meiers*  
*[Signature]* Sec/Treas.

Attest: \_\_\_\_\_, 2022

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

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

No assurance is provided.

Oak Hill 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	12,665	795	33	22	0	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	12,665	795	33	22	0	5

County Treas Motor Vehicle Estimate 795

County Treas Recreational Vehicle Estimate 33

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

MVT Factor 0.06277  
RVT Factor 0.00261

16/20M Factor 0.00174

Comm Veh Factor 0.00000  
Watercraft Factor 0.00039

No assurance is provided.





Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,106	3,106	5,035
Receipts:			
Ad Valorem Tax	9,796	12,665	XXXXXXXXXXXXXXXXXX
Delinquent Tax	805	30	30
Motor Vehicle Tax	747	674	795
Recreational Vehicle Tax	0	32	33
16/20M Vehicle Tax	0	23	22
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	5	5
LAVTR	0	0	0
Sale of Lots	300	200	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>11,648</b>	<b>13,629</b>	<b>1,085</b>
<b>Resources Available:</b>	<b>14,754</b>	<b>16,735</b>	<b>6,120</b>
Expenditures:			
General Administration	0	1,700	1,700
Mowing	0	10,000	10,000
Transfer to Special Trust Fund	11,648	0	0
Repairs/Maintenance	0	0	0
Cash Forward (2023 column)			8,355
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>11,648</b>	<b>11,700</b>	<b>20,055</b>
Unencumbered Cash Balance Dec 31	3,106	5,035	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	20,300	18,632	20,055
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,055
		Tax Required	13,935
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	13,935

No assurance is provided.

Oak Hill Cemetery, Kansas

**NON-BUDGETED FUNDS**

2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
<b>Special Trust Fund</b>	0	0	0	0
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
44,819				44,819
<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>
11,648	11,747	0	0	0
<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>
56,566	56,566	0	0	56,566
<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>
Road Repairs	0			
Mowing	8,625			
Operating Expense	1,777			
Stone Maintenance	1,200			
Insurance	0			
<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>
11,602	11,602	0	0	11,602
<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>
44,964	44,964	0	0	44,964

\*\* Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas  
2023 Special District

The governing body of  
**Oak Hill Cemetery, Kansas**  
Osage County

will meet on August 28, 2022 at 3:15 PM at Oak Hill Cemetery 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 Oak Hill Cemetery 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	11,648	3.107	11,700	3.857	20,055	13,935	3.857
Debt Service							
Non-Budgeted Funds	11,602						
Totals	23,250	3.107	11,700	3.857	20,055	13,935	3.857
<i>Revenue Neutral Rate**</i>							3.506
Less: Transfers	0		0		0		
Net Expenditures	23,250		11,700		20,055		
Total Tax Levied	10,405		12,665		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,348,992		3,283,557		3,612,983		

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

Mike Ragan  
Treasurer

No assurance is provided.

## **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.



**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF OAK HILL CEMETERY HEREBY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 3.857.

Our proposed ad valorem tax (dollar amount) is 13.935.

The date of our hearing is: August 28, 2022.

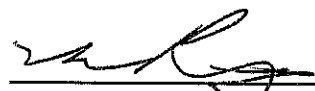
The time of our hearing is: 3:15 PM.

The location of our hearing is: Oak Hill Cemetery.

       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, 2022.

WITNESS my hand and official seal on July 20, 2022.

(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.

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Mike Ragan

Treasurer

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