

**CERTIFICATE**

State of Kansas  
Special District  
2023

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of  
**Scranton 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.

		2023 Adopted Budget			
Table of Contents:		Page No.	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	48,860	18,235	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXXXXXX	48,860	18,235	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		10			Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.936

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

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

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

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

<b>No assurance is provided</b>
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Scranton 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	18,239	2,542	59	69	0	17
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>18,239</b>	<b>2,542</b>	<b>59</b>	<b>69</b>	<b>0</b>	<b>17</b>

County Treas Motor Vehicle Estimate 2,542  
 County Treas Recreational Vehicle Estimate 59  
 County Treas 16/20M Vehicle Estimate 69  
 County Treas Commercial Vehicle Tax Estimate 0  
 County Treas Watercraft Tax Estimate 17

MVT Factor 0.13937

RVT Factor 0.00323

16/20M Factor 0.00378

Comm Veh Factor 0.00000

Watercraft Factor 0.00093

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	41,123	28,198	27,528
Receipts:			
Ad Valorem Tax	17,356	18,239	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	943	10	10
Motor Vehicle Tax	2,702	2,356	2,542
Recreational Vehicle Tax	0	48	59
16/20M Vehicle Tax	0	58	69
Commercial Vehicle Tax	0	3	0
Watercraft Tax	0	16	17
LAVTR	0	0	0
Sale of Lots	1,250	400	400
Neighborhood Revitalization Rebate			0
Miscellaneous	355		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>22,606</b>	<b>21,130</b>	<b>3,097</b>
<b>Resources Available:</b>	<b>63,729</b>	<b>49,328</b>	<b>30,625</b>
Expenditures:			
General Administration	1,405	1,500	1,500
Mowing	15,000	15,000	15,000
Stone Maintenance	250	300	300
Fence	18,876	5,000	0
Cash Forward (2023 column)			32,060
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>35,531</b>	<b>21,800</b>	<b>48,860</b>
Unencumbered Cash Balance Dec 31	28,198	27,528	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	63,525	68,872	48,860
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			48,860
Tax Required			18,235
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			18,235

No assurance is provided

2023

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2021 is reported)*

Scranton Cemetery, Kansas

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
<b>Capital Outlay</b>		0		0		0		0	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	73,662
Interest Income	500								
Total Receipts	500	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	500
Resources Available:	74,162	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	74,162
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
None									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	74,162	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	74,162

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

**No assurance is provided**

NOTICE OF BUDGET HEARING

2023

State of Kansas  
Special District

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

will meet on August 16, 2022 at 6:00 PM at Scranton Community Building, City Park, Scranton, 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 4122 SW Shenandoah Rd, Topeka, KS 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	35,531	2.126	21,800	2.126	48,860	18,235	1.936
Debt Service							
Non-Budgeted Funds							
<b>Totals</b>	<b>35,531</b>	<b>2.126</b>	<b>21,800</b>	<b>2.126</b>	<b>48,860</b>	<b>18,235</b>	<b>1.936</b>
<i>Revenue Neutral Rate**</i>							<i>1.936</i>
Less: Transfers	0		0		0		
Net Expenditures	35,531		21,800		48,860		
Total Tax Levied	18,145		18,239		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	8,533,436		8,579,114		9,421,257		

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

Darla Rowe  
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 19, 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.

Scranton Cemetery

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, 2022.

WITNESS my hand and official seal on \_\_\_\_\_, 2022.

(Seal)

*Charles S. Love Secretary / Treasurer*

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.