

CERTIFICATE

To the Clerk of Osage County, State of Kansas
 We, the undersigned, officers of
Lyndon 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			
Fund	K.S.A.				
General	79-1946	5	61,018	27,130	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		XXXXXXXXXX	61,018	27,130	
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 1.548

Assisted by:
 D. Scot Loyd, CPA, CGFM, CFE, CGMA
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Attest: _____, 2022

 County Clerk

Governing Body

No assurance provided.

Lyndon 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	24,007	2,978	86	41	49	29
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	24,007	2,978	86	41	49	29

County Treas Motor Vehicle Estimate 2,978

County Treas Recreational Vehicle Estimate 86

County Treas 16/20M Vehicle Estimate 41

County Treas Commercial Vehicle Tax Estimate 49

County Treas Watercraft Tax Estimate 29

MVT Factor 0.12405

RVT Factor 0.00359

16/20M Factor 0.00171

Comm Veh Factor 0.00205

Watercraft Factor 0.00121

No assurance provided.

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	26,984	26,749	30,674
Receipts:			
Ad Valorem Tax	21,659	24,007	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	544	30	30
Motor Vehicle Tax	3,250	2,973	2,978
Recreational Vehicle Tax	0	57	86
16/20M Vehicle Tax	0	44	41
Commercial Vehicle Tax	0	84	49
Watercraft Tax	0	30	29
LAVTR	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	25,453	27,225	3,214
Resources Available:	52,437	53,974	33,888
Expenditures:			
General Administration/Operations	1,065	3,000	3,000
Mowing	21,600	13,300	13,300
Road Repairs/Spraying	3,008	7,000	7,000
Cash Forward (2023 column)			37,718
Miscellaneous	15	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	25,688	23,300	61,018
Unencumbered Cash Balance Dec 31	26,749	30,674	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	63,163	56,757	61,018
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		61,018
	Tax Required		27,130
	Delinquent Comp Rate: 0.0%		0
	Amount of 2022 Ad Valorem Tax		27,130

No assurance is provided.

Lyndon Cemetery, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name: **Capital Outlay**

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Uncumbered Cash Balance Jan 1	26,600	92,035			0			0		
Uncumbered Cash Balance Jan 1										118,635

Receipts:										
Interest Income	140									
Interest Income		543								
Total Receipts	140	543								683

Resources Available:	26,740	92,578								119,318
Total Receipts			0						0	683
Resources Available:			0						0	119,318

Expenditures:										
None	0									
Total Expenditures	0	0							0	0
Cash Balance Dec 31	26,740	92,578							0	119,318

** Note: These two block figures should agree.

No assurance provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2023

The governing body of
Lyndon Cemetery, Kansas
Osage County

will meet on September 7, 2022 at 7:30 PM at Feltner Funeral Home 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 Feltner Funeral Home 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	25,688	1.748	23,300	1.748	61,018	27,130	1.748
Debt Service							
Non-Budgeted Funds							
Totals	25,688	1.748	23,300	1.748	61,018	27,130	1.748
					<i>Revenue Neutral Rate**</i>		<i>1.548</i>
Less: Transfers	0		0		0		
Net Expenditures	25,688		23,300		61,018		
Total Tax Levied	22,902		24,007		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	13,099,020		13,725,556		15,517,298		

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

Sarah Walker-Hitt
Treasurer

No assurance 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 18, 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.

Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is 1.748

Our proposed ad valorem tax (dollar amount) is 27.130

The date of our hearing is September 7, 2022

The time of our hearing is 7:30 PM

The location of our hearing is: Felner Funeral Home

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 30 July, 2022

(Seal)

Sarah Weber-Hitt

Clerk or Officer of Governing Body