

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
Mt Zion Cemetery, Kansas
Osage County

will meet on September 6, 2022 at 12:00 P.M. at 1524 E. 181st St, Scranton, 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 1524 E. 181st St, Scranton, 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.

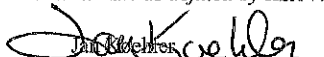
| FUND | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | | |
|-------------------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|--------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* | |
| General | 3,062 | 0.860 | 3,430 | 0.860 | 18,944 | 3,451 | 0.860 | |
| Debt Service | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Totals | 3,062 | 0.860 | 3,430 | 0.860 | 18,944 | 3,451 | 0.860 | |
| <i>Revenue Neutral Rate**</i> | | | | | | | | <i>0.764</i> |
| Less: Transfers | 0 | | 0 | | 0 | | | |
| Net Expenditures | 3,062 | | 3,430 | | 18,944 | | | |
| Total Tax Levied | 3,140 | | 3,062 | | XXXXXXXXXXXXXXXXXX | | | |
| Assessed Valuation | 3,606,782 | | 3,560,181 | | 4,011,566 | | | |

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


Jan K. Keller
Treasurer

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Mt ZION 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: .860.

Our proposed ad valorem tax (dollar amount) is 3,451.

The date of our hearing is: September 6, 2022.

The time of our hearing is: 12:00 PM.

The location of our hearing is: 1524 E. 181 St. Scranton.

 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)

Janice H. Koehler, 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.

CERTIFICATE

To the Clerk of Osage County, State of Kansas
 We, the undersigned, officers of
Mt Zion 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 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1946 | 5 | 18,944 | 3,451 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | xxxxxxx | 18,944 | 3,451 | |
| Budget Hearing Notice | | 6 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate 0.764

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

No assurance is provided.

Mt Zion 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 | 3,062 | 278 | 9 | 5 | 12 | 18 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3,062 | 278 | 9 | 5 | 12 | 18 |

County Treas Motor Vehicle Estimate 278

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 12

County Treas Watercraft Tax Estimate 18

MVT Factor 0.09078

RVT Factor 0.00294

16/20M Factor 0.00163

Comm Veh Factor 0.00392

Watercraft Factor 0.00588

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 | 13,820 | 15,114 | 15,138 |
| Receipts: | | | |
| Ad Valorem Tax | 2,866 | 3,062 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 167 | 3 | 3 |
| Motor Vehicle Tax | 302 | 309 | 278 |
| Recreational Vehicle Tax | 0 | 13 | 9 |
| 16/20M Vehicle Tax | 0 | 7 | 5 |
| Commercial Vehicle Tax | 0 | 12 | 12 |
| Watercraft Tax | 0 | 18 | 18 |
| LAVTR | 0 | 0 | 0 |
| Sale of Lots | 0 | 0 | 0 |
| Interest on Idle Funds | 21 | 30 | 30 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 1,000 | | |
| Does misc. exceed 10% of Total Receipts | Exceed 10% Rule | | |
| Total Receipts | 4,356 | 3,454 | 355 |
| Resources Available: | 18,176 | 18,568 | 15,493 |
| Expenditures: | | | |
| General Administration | 0 | 500 | 500 |
| Mowing | 2,588 | 2,500 | 2,500 |
| Insurance | 346 | 300 | 300 |
| Publication Expense | 128 | 130 | 130 |
| Cash Forward (2023 column) | | | 15,514 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 3,062 | 3,430 | 18,944 |
| Unencumbered Cash Balance Dec 31 | 15,114 | 15,138 | xxxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 17,460 | 17,492 | 18,944 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 18,944 |
| | | Tax Required | 3,451 |
| | | Delinquent Comp Rate: 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 3,451 |

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| Total | 0 | 0 | 0 |

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**Revenue Neutral Rate as defined by KSA 79-2988

Jan Koehler
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.