County

State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Lewis Cemetery

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.

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Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	16,854	√ 8,300	10132
Debt Service	10-113				
Totals		xxxxxxxxx	16,854	8,300	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 1.095

Assisted by:
Tina D. Spencer
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
tspencer@marioncoks.net

Terry Deines

Jeanne Hoffman Pres.

Mark Heiser Sec-Treas.

Attest: September 28, 2022

County Clerk

Governing Body

CPA Summary

Lewis Cemetery
Marion 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	8,032	175	2	5	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,032	175	2	5	0	0

County Treas Motor Vehicle Estimate 175

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02179

RVT Factor 0.00025

16/20M Factor 0.00062

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2023

Lewis Cemetery
Marion 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Lewis Cemetery
Marion County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Lewis Cemetery
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,416	5,400	8,407
Receipts:			
Ad Valorem Tax	5,070	8,032	xxxxxxxxxxxxxxx
Delinquent Tax	92		
Motor Vehicle Tax	184	188	175
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	6	5	5
Commercial Vehicle Tax		0	0
Watercraft Tax	1	1	0
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-47	-42	-35
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,308**	**8,186**	**147**
Resources Available:	**11,724**	**13,586**	**8,554**
Expenditures:			
Water	300		
Insurance	570	600	600
Mowing	4,000	4,350	4,500
Projects	1,225		1,000
Publications	229	229	229
Supplies			1,000
Cash Forward (2023 column)			9,525
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**6,324**	**5,179**	**16,854**
Unencumbered Cash Balance Dec 31	5,400	8,407	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	12,006	14,111	16,854
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,854
		Tax Required	8,300
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,300

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Lewis Cemetery

Marion County

will meet on August 22, 2022 at 8:00 a.m. at Trinity Lutheran Parish Hall, 401 N. E St., Ramona 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 the Marion County Clerk's Office, 200 S. Third St., Suite 104, Marion 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.

	Prior Year Actual 2021		Current Year Estimate for 202		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,324	1.134	5,179	1.133	16,854	8,300	1.133
Debt Service							
Totals	6,324	1.134	5,179	1.133	16,854	8,300	1.133
						*Revenue Neutral Rate***	*1.095*
Less: Transfers	0		0		0		
Net Expenditures	6,324		5,179		16,854		
Total Tax Levied	5,117		8,032		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,514,146		7,084,550		7,328,308		

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*

Mark Heiser
Secretary

Lewis Cemetery 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	8,300	1.133	35
Debt Service			0
			0
			0
			0
			0
TOTAL	8,300	1.133	35

2022 July 1 Valuation: 7,328,308

Valuation Factor: 7,328.308

Neighborhood Revitalization Subj to Rebate: 31,105

Neighborhood Revitalization factor: 31.105

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2

A RESOLUTION OF LEWIS CEMETERY DISTRICT, MARION COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Lewis Cemetery District was calculated as 1.095 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lewis Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2022 at 8:00 a.m. allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lewis Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LEWIS CEMETERY DISTRICT:

Lewis Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.095 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 22nd of August, 2022 and **SIGNED** by the Governing Body.

Terry Deines

Jennie Hampshire - Pres.

Mark Heinen - Sec.-Treas.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 10thday of August,2022.

Debra Steele

Subscribed and sworn to before me this
10th day of August, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

(Seal)

PUBLICATION FEE:
$224.25 plus $5.00 for affidavit(s)

First published Aug. 10, 2022, in the Peabody Gazette-Bulletin, Peabody, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Lewis Cemetery

Marion County

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Totals	6,324	1.134	5,179	1.133	16,854	8,300	1.133
					Revenue Neutral Rate as defined by KSA 79-2988		1.095
Less: Transfers	0		0		0		
Net Expenditures	6,324		5,179		16,854		
Total Tax Levied	5,117		8,032				
Assessed Valuation	4,514,146		7,084,550		7,328,308		

*Tax rates are expressed in mills.

Mark Heiser, Secretary

M-47-2300

Lewis Cemetry

Aug 22 - 2022

8 a.m. - Trinity Lutheran Parish Hall

Present - Mark Heiser - Terry Dienes - Absent Junior H.

Opened RNR Hearing Meeting

No members of public were present

Assigned number to resolution

Terry D. made a motion to adopt the resolution to exceed the RNR.

Mark H. seconded the motion.

Terry D. yes

Mark H. yes

Motion carried - 2. No-0

Signed resolution - Terry D. made motion - Mark H seconded

Meeting ended 8:10 am

At 8:11 a.m.

Called Budget Hearing to order

Mark H + Terry D. present

No members of public present

Terry D. made a motion to adopt the budget

Mark H. seconded motion

Motion carried 2 - yes 0 - No

Signed Budget. - Terry D. made motion - Mark H. seconded

Meeting Closed