

CERTIFICATE

Special District
2023

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Overbrook 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		Final Tax Rate (County Clerk's Use Only)
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	
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	46,700	25,222	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		XXXXXXXXXX	46,700	25,222	
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 1.342

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
 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 provided.

Cemetery, Kansas

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2022 Fund	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
	22,588	2,787	64	16	81	18
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	22,588	2,787	64	16	81	18

as Motor Vehicle Estimate 2,787

as Recreational Vehicle Estimate 64

as 16/20M Vehicle Estimate 16

as Commercial Vehicle Tax Estimate 81

as Watercraft Tax Estimate 18

MVT Factor 0.12338

RVT Factor 0.00283

16/20M Factor 0.00071

Comm Veh Factor 0.00359

Watercraft Factor 0.00080

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,033	7,750	17,877
Receipts:			
Ad Valorem Tax	7,281	22,588	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	141	15	15
Motor Vehicle Tax	1,026	929	2,787
Recreational Vehicle Tax	0	19	64
16/20M Vehicle Tax	0	19	16
Commercial Vehicle Tax	0	30	81
Watercraft Tax	0	7	18
LAVTR	0	0	0
Sales of Lots	600	600	600
Interest on Idle Funds	0	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	9,047	24,227	3,601
Resources Available:	23,080	31,977	21,478
Expenditures:			
Mowing	100	14,000	14,000
Operating Expense	13,375	100	100
Brush Clearing	0	0	0
Road Repairs	1,675	0	0
Cash Forward (2023 column)			32,600
Miscellaneous	180		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	15,330	14,100	46,700
Unencumbered Cash Balance Dec 31	7,750	17,877	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	29,364	37,329	46,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,700
		Tax Required	25,222
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	25,222

No assurance provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

State of Kansas
Special District

The governing body of
Overbrook Cemetery, Kansas
Osage County

will meet on August 22, 2022 at 10:00 AM at 400 Maple, Overbrook, KS 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 400 Maple, Overbrook, 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	15,330	0.509	14,100	1.498	46,700	25,222	1.498	
Debt Service								
Non-Budgeted Funds								
Totals	15,330	0.509	14,100	1.498	46,700	25,222	1.498	
<i>Revenue Neutral Rate**</i>								1.342
Less: Transfers	0		0		0			
Net Expenditures	15,330		14,100		46,700			
Total Tax Levied	7,594		22,588		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	14,905,150		15,076,266		16,833,386			

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

Randall Durbin

Treasurer

Page No. 5

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 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.

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<i>Revenue Neutral Rate**</i>							<i>1.342</i>	
Less: Transfers	0		0		0			
Net Expenditures	15,330		14,100		46,700			
Total Tax Levied	7,594		22,588		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	14,905,150		15,076,266		16,833,386			

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Total	0	0	0

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

Randall Durbin

Treasurer

Page No. 7

No assurance provided

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OVERBROOK CEMETERY HERE BY 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: 1.498 .

Our proposed ad valorem tax (dollar amount) is 25,222 .

The date of our hearing is: August 22, 2022 .

The time of our hearing is: 10:00 AM .

The location of our hearing is: 400 Maple, Overbrook, KS .

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)

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.

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Overbrook Cemetery, Kansas

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scot@loyd-group.com
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FUND PAGE FOR FUNDS WITH A TAX LEV

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Randall Durbin
Treasurer
No assurance provided

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WITNESS my hand and official seal on _____, 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.