State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane Co. Cemetery District 1

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	103,150	20,496	.640
Debt Service	10-113				
Totals		xxxxxxxxx	103,150	20,496	.640
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

32,036,055
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 0.694

Assisted by:

Address:

Email:

Attest: 8/25, 2022

County Clerk

Governing Body

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of
Lane Co. Cemetery District 1
Lane County
will meet on August 22, 2022 at 8:00 AM at Dighton Memorial Cemetery meeting room 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 Dighton Memorial Cemetery Shelter House 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	77,102	3.722	87,080	0.754	103,150	20,496	0.639
Debt Service							
Totals	77,102	3.722	87,080	0.754	103,150	20,496	0.639
						*Revenue Neutral Rate***	*0.694*
Less: Transfers	0		0		0		
Net Expenditures	77,102		87,080		103,150		
Total Tax Levied	101,865		22,264		xxxxxxxxxxxxxxx		
Assessed Valuation	27,393,985		29,514,715		32,056,374		

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*

Lane County Cemetery District #1

Lane Co. Cemetery District 1
Lane 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	87,339	127,548	74,256
Receipts:			
Ad Valorem Tax	101,865	22,264	xxxxxxxxxxxxxxx
Delinquent Tax	1,500	1,500	1,500
Motor Vehicle Tax	6,000	5,367	1,088
Recreational Vehicle Tax	105	84	20
16/20M Vehicle Tax	2,000	0	1,199
Commercial Vehicle Tax		199	36
Watercraft Tax		24	5
LAVTR			0
In Lieu of Taxes			
Openings/Closings	3,875	2,500	2,500
Lot Sales	1,100	1,000	1,000
Land Rent	800	800	1,000
Interest	67	50	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**117,312**	**33,788**	**8,398**
Resources Available:	**204,650**	**161,336**	**82,654**
Expenditures:			
Wages & Taxes	45,668	46,000	55,000
Contract Labor	1,431	2,500	3,000
Insurance	8,005	11,000	12,000
Equipment/Capital Outlay	4,600	15,000	15,000
Repairs/Supplies/Maintenance	1,848	2,500	6,000
Utilities	1,144	5,000	7,000
Miscellaneous		5,000	5,000
Interest paid out	28	80	150
Professional fees-Audit	14,378		
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**77,102**	**87,080**	**103,150**
Unencumbered Cash Balance Dec 31	127,548	74,256	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	121,500	117,500	103,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,150
		Tax Required	20,496
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	20,496

CPA Summary

Lane Co. Cemetery District 1
Lane 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	22,264	1,088	20	1,199	36	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,264	1,088	20	1,199	36	5

County Treas Motor Vehicle Estimate 1,088

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 1,199

County Treas Commercial Vehicle Tax Estimate 36

County Treas Watercraft Tax Estimate 5

MVT Factor 0.04887

RVT Factor 0.00090

16/20M Factor 0.05385

Comm Veh Facto 0.00160

Watercraft Factor 0.00023

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Budget Hearing Notice

Official Name: Lane County Cemetery District #1

Official Title:

Date: August 22, 2022

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 8:00 AM

Location: Dighton Memorial Cemetery meeting room

Budget Available at: Dighton Memorial Cemetery Shelter House

Combined Revenue Neutral Rate & B

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Hearing to Exceed the Revenue Neut

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

: Only

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

udget Hearing Notice

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

ral Rate Notice Only

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

Lane Co. Cemetery District 1 2023
Lane County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	32,056,374
Neighborhood Revitalization - 2023	0

Revenue Neutral Rate 0.694

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	0.754
Debt Service	
0	
0	
Total Tax Rates	0.754

Final Assessed Valuation from the November 1, 2021 Abstract	29,514,715

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	1,088
Recreational Vehicle Tax Estimate	20
16\20 M Vehicle Tax	1,199
Commercial Vehicle Tax Estimate	36
Watercraft Tax Estimate	5
LAVTR	

Computation of Delinquency

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	121,500
Debt Service	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Lane Co. Cemetery District 1
Enter county name followed by "County":	Lane County
Enter year being budgeted (YYYY):	**2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General		117,500	22,264
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			22,264
Other (non-tax levy) fund names:			
Total Expenditures for 2022 Budgeted Year		117,500	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page:

	2020 Tax Rate (2021 Column)
General	3.722
Debt Service	
0	
0	
Total	3.722

Total Tax Levied (2021 budget column)	101,865
Assessed Valuation (2021 budget column)	27,393,985

LEGAL (First Published in the Dighton Herald on August 10, 2022.)

NOTICE OF BUDGET HEARING

2023

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Lane Co. Cemetery District 1

Lane County

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Debt Service							
Totals	77,102	3.722	87,080	0.754	103,150	20,496	0.639
						*Revenue Neutral Rate**	0.694
Less: Transfers	0		0		0		
Net Expenditures	77,102		87,080		103,150		
Total Tax Levied	101,865		22,264		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,393,985		29,514,715		32,056,374		

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*

Lane County Cemetery District #1

Proof of Publication

State of Kansas,
County of Lane, ss:

Emily George

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE DIGHTON HERALD.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LANE County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 10 day of Aug, 2022
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee $ 140.00
Affidavit, Notary's Fees $ _____
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ 140.00

Emily George
(Signed)

Witness my hand this 12 day of August, 2022

SUBSCRIBED and SWORN to before me this 12 day of August, 2022.

Kelli M James
(Notary Public)

My commission expires 10/21/24

NOTARY PUBLIC
STATE OF KANSAS

KELLI M. JAMES
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 10/21/24

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Lane Co. Cemetery Dist. #1, HEREBY NOTIFIES THE Lane COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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 11, 2022.

(Seal)

Norman Barbee

Clerk or Officer of Governing Body

Received 7/21/2022 ST

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.