State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery District #2

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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	15-1015	5	144,500	89,998	1.059
Totals		xxxxxxxxx	144,500	89,998	1.059
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

85,046,265
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 0.986

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

KEARNY COUNTY KANSAS
Seal
COUNTY CLERK

Attest: August 22, 2022

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Cemetery District #2
Kearny 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	83,697	7,206	150	235	580	15
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	83,697	7,206	150	235	580	15

County Treas Motor Vehicle Estimate 7,206

County Treas Recreational Vehicle Estimate 150

County Treas 16/20M Vehicle Estimate 235

County Treas Commercial Vehicle Tax Estimate 580

County Treas Watercraft Tax Estimate 15

MVT Factor 0.08610

RVT Factor 0.00179

16/20M Factor 0.00281

Comm Veh Facto 0.00693

Watercraft Facto 0.00018

2023

Cemetery District #2
Kearny 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
None					
	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.

Cemetery District #2
Kearny 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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
None							
			Total	**0**	**0**	**0**	**0**

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

Cemetery District #2
Kearny County

2023

State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	104,419	104,295	50,279
Receipts:			
Ad Valorem Tax	85,038	80,349	xxxxxxxxxxxxxxxx
Delinquent Tax	2,186		
Motor Vehicle Tax	7,721	6,775	7,206
Recreational Vehicle Tax		125	150
16/20M Vehicle Tax		189	235
Commercial Vehicle Tax		530	580
Watercraft Tax		16	15
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds	84		
Neighborhood Revitalization Rebate			-502
Miscellaneous	5,570		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**100,599**	**87,984**	**7,684**
Resources Available:	**205,018**	**192,279**	**57,963**
Expenditures:			
Personal Services	55,176	75,000	75,000
Contractual	11,158	8,000	12,000
Commodities	11,565	10,000	12,000
Capital Outlay	22,824	49,000	45,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**100,723**	**142,000**	**144,500**
Unencumbered Cash Balance Dec 31	104,295	50,279	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	142,000	142,000	144,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,500
		Tax Required	86,537
	Delinquent Comp Rate:	4.0%	3,461
		Amount of 2022 Ad Valorem Tax	89,998

CPA Summary
No assurance is provided.

AFFIDAVIT OF PUBLICATION

KEARNY COUNTY
STATE OF KANSAS ss:

KATHY McVEY, being first duly sworn, deposes and says: That she is editor of THE LAKIN INDEPENDENT, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Kearny County, Kansas, with a general paid circulation on a yearly basi:
and that said newspape
fraternal publication.

Said newspaper is pub
times a year; has been
and uninterruptedly in
a period of more than
publication of said noti
at the post office of Laki
class matter.

That the attached notice
was published in the reg
newspaper for 1
tion thereof being made
3rd day of Aug
sequent publications be
dates:

_____, 20___

_____, 20___

_____, 20___

PUBLIC NOTICE

(Printed in The Lakin Independent, Lakin, Kansas on Wednesday, August 3, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of
Cemetery District #2
Kearny County
will meet on August 22, 2022 at 8:00 AM at Kearny County Courthouse, Lakin, 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 Kearny County Courthouse, Lakin, 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		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	100,723	1.489	142,000	1.523	144,500	89,998	1.059
Totals	100,723	1.489	142,000	1.523	144,500	89,998	1.059
						*Revenue Neutral Rate***	*0.986*
Less: Transfers	0		0		0		
Net Expenditures	100,723		142,000		144,500		
Total Tax Levied	87,045		83,697		xxxxxxxxxxxxx		
Assessed Valuation	58,497,798		54,963,318		84,954,210		

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*

Gayle Ansel
Treasurer

Page No. 6

Kathy McVey

Printer's fee: $ 67.50

Subscribed and sworn to before me this 3rd day of August, 2022.

Nora J. Richter

NORA J. RICHTER
Notary Public - State of Kansas
My Appt. Expires 10-13-24

Cemetery District #2 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	89,476	1.053	502
Debt Service			0
			0
			0
			0
			0
TOTAL	89,476	1.053	502

2022 July 1 Valuation: 84,954,210

Valuation Factor: 84,954.210

Neighborhood Revitalization Subj to Rebate: 476,897

Neighborhood Revitalization factor: 476.897

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

Resolution No. 2022-1

A RESOLUTION OF THE CEMETERY DISTRICT #2, KEARNY COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery District #2 was calculated as .986 mills by the Kearny County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery District #2 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 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CEMETERY DISTRICT #2, KEARNY COUNTY, KANSAS:

The Cemetery District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of .986 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 day of August (month and year) and SIGNED by the Governing Body.

Attested:

Revenue Neutral Rate Hearing

Roll Call

Cemetery District No. 2

Hearing to Exceed Revenue Neutral Rate: August 22, 2022

Resolution No. 2022-1

Governing Body Member	Yes	No	No Vote
Martin Neff	X		
Phyllis Hendrix	X		
Garnett Hartman	X		
Ron Hartman	Not Present		
Kelsie Hazlett	X		
Anna McPherson	X		
Tricia Unrath	X		
Charity Maune	X		
Steve Edgington	Not Present		
Nelson Rider	Not Present		
Tammy Dickey	X		
Gayle Ansel	X		