CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Melvern 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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	 Amount of 2021 Ad Valorem Tax	 County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax					
Schedule of Transfers					
Statement of Indebt. & Lease/Purchase					
Fund	**K.S.A.**				
General	79-1946	2	76,180	19,833	
Debt Service	10-113				
Totals		xxxxxxxxxx	76,180	19,833	
Budget Summary		3			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
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Attest: _____, 2021

County Clerk

Governing Body

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,627	49,786	54,021
Receipts:			
Ad Valorem Tax	18,360	19,705	xxxxxxxxxxxxxxxxxx
Delinquent Tax	623	40	40
Motor Vehicle Tax	1,661	1,586	1,447
Recreational Vehicle Tax	0	50	50
16/20M Vehicle Tax	0	20	156
Commercial Vehicle Tax	0	82	76
Watercraft Tax	0	22	27
LAVTR	0	0	0
Sale of Lots	1,450	500	500
Interest on Idle Funds	34	30	30
Neighborhood Revitalization Rebate			0
Miscellaneous	42	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,170**	**22,035**	**2,326**
Resources Available:	**67,797**	**71,821**	**56,347**
Expenditures:			
Mowing	7,800	6,000	6,000
Operating Expense	5,723	5,000	5,000
Insurance	1,696	1,800	1,800
Repairs/ Expansion	2,792	5,000	10,000
Equipment Purchase	0	0	10,000
Cash Forward (2022 column)			43,380
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**18,011**	**17,800**	**76,180**
Unencumbered Cash Balance Dec 31	49,786	54,021	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	52,990	66,498	76,180
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,180
		Tax Required	19,833
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	19,833

No assurance is provided.

NOTICE OF RATE AND BUDGET HEARING

State of Kansas
Special District 2022

The governing body of

Melvern Cemetery, Kansas

Osage County

will meet on August 26, 2021 at 8:40 AM at City Hall, 121 NW Main St., Melvern, KS 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 City Hall, 121 NW Main St., Melvern, KS and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 8:30 AM immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	18,011	2.157	17,800	2.129	76,180	19,833	2.129
Totals	18,011	2.157	17,800	2.129	76,180	19,833	2.129
*Revenue Neutral Rate***							*2.115*
Less: Transfers	0		0		0		
Net Expenditures	18,011		17,800		76,180		
Total Tax Levied	18,980		19,705		xxxxxxxxxxxxxxx		
Assessed Valuation	8,796,629		9,252,601		9,315,872		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Tamara Massey

Treas

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 June 30, 2021, 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.