State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery District #3

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	87,000	60,063	2.121
Debt Service					
Totals		xxxxxxxxx	87,000	60,063	2.121
Budget Hearing Notice		#REF!			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

28,322,059
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.000

Assisted by:
Kennedy McKee & Company LLP

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

Attest: August 22, , 2022

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Cemetery District #3
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	56,609	3,866	78	105	104	12
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	56,609	3,866	78	105	104	12

County Treas Motor Vehicle Estimate 3,866

County Treas Recreational Vehicle Estimate 78

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 104

County Treas Watercraft Tax Estimate 12

MVT Factor 0.06829

RVT Factor 0.00138

16/20M Factor 0.00185

Comm Veh Facto 0.00184

Watercraft Facto 0.00021

2023

Cemetery District #3
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 #3
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 #3
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	34,234	36,419	23,075
Receipts:			
Ad Valorem Tax	37,415	54,345	xxxxxxxxxxxxxxxx
Delinquent Tax	489		
Motor Vehicle Tax	1,270	2,167	3,866
Recreational Vehicle Tax		42	78
16/20M Vehicle Tax		31	105
Commercial Vehicle Tax		64	104
Watercraft Tax		7	12
LAVTR			0
In Lieu of Taxes			
Burial Fees	1,775		
Lot Sales	3,535		
Interest on Idle Funds	20		
Neighborhood Revitalization Rebate			-303
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**44,504**	**56,656**	**3,862**
Resources Available:	**78,738**	**93,075**	**26,937**
Expenditures:			
Wages and Benefits	32,473	55,000	55,000
Bank Charges	120	150	200
Computer and Internet		1,500	1,500
Insurance	4,856	5,000	5,300
Repairs and Maintenance	2,258	3,000	5,000
Supplies	201	500	500
Utilities	2,309	3,000	3,000
Other	102		
Capital Improvements		1,850	16,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**42,319**	**70,000**	**87,000**
Unencumbered Cash Balance Dec 31	36,419	23,075	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	70,000	87,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	87,000
		Tax Required	60,063
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	60,063

CPA Summary

No assurance is provided.

Resolution No

2022-01

A RESOLUTION OF THE CEMETERY DISTRICT #3, KEARNY COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery District #3 was calculated as 2.0 mills by the Kearny County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery District #3 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 #3, having heard no testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNIGN BODY OF THE CEMETERY DISTRICT #3, KEARNY COUNTY, KANSAS:

The Cemetery District #3 shall levy a property tax exceeding the Revenue Neutral Rate of 2.0 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 2022**, and signed by the Governing Body.

Attested:

Revenue Neutral Rate Hearing

Roll Call

Cemetery District No. 3

Hearing to Exceed Revenue Neutral Rate: August 22, 2022

Resolution No. 2022-01

Governing Body Member	Yes	No	No Vote
Melvin Webb	X		
Damon Grusing	X		
Doug Kysar	X		
Jayanna Jackson	X		
Greg Williams	X		
Cecilia Davis	X		
Jerrad Webb	X		

Cemetery District #3 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	59,760	2.112	303
Debt Service			0
			0
			0
			0
			0
TOTAL	59,760	2.112	303

2022 July 1 Valuation: 28,298,834

Valuation Factor: 28,298.834

Neighborhood Revitalization Subj to Rebate: 143,511

Neighborhood Revitalization factor: 143.511

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

AFFIDAVIT OF PUBLICATION

KEARNY COUNTY
STATE OF KANSAS ss:

KATHY McVEY, being fi
says: That she is editor
a weekly newspaper p
sas, and published in a
Kearny County, Kansas
lation on a yearly basi
and that said newspap
fraternal publication.

Said newspaper is pu
times a year; has been
and uninterruptedly ir
a period of more than
publication of said not
at the post office of Lal
class matter.

That the attached noti
was published in the re
newspaper for 1
tion thereof being mac
3rd day of Au
sequent publications b
dates:

_____, 20___

_____, 20___ _____, 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 #3
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	42,319	1.579	70,000	2.542	87,000	60,063	2.122
Totals	42,319	1.579	70,000	2.542	87,000	60,063	2.122
						*Revenue Neutral Rate***	*2.000*
Less: Transfers	0		0		0		
Net Expenditures	42,319		70,000		87,000		
Total Tax Levied	35,354		56,609		xxxxxxxxxxxxxxxxx		
Assessed Valuation	22,381,047		22,264,470		28,298,834		

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*

Samantha Williams
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