State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Delavan Cemetery

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	25,895	8,865	1.610
Debt Service	10-113				
Totals		xxxxxxxxx	25,895	8,865	1.610
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
5,507,560
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Morris County Clerk

Address:
501 W Main St.
Council Grove, KS 66846
Email:
morris@tctelco.net

Susan B. Miller, Clerk
Allen L. Jost, Trustee
Rose Smithson, Treasurer

Attest: Sept 21st, 2021
Cathy Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Delavan Cemetery
Morris County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,863	390	13	70	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,863	390	13	70	0	0

County Treas Motor Vehicle Estimate 390

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 70

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04402

RVT Factor 0.00144

16/20M Factor 0.00788

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2022

Delavan Cemetery
Morris County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Delavan Cemetery
Morris County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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 1,2021	Payments Due 2021	Payments Due 2022
			Total	**0**	**0**	**0**	**0**

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

Delavan Cemetery
Morris County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,032	17,139	16,557
Receipts:			
Ad Valorem Tax	13,801	8,863	xxxxxxxxxxxxxxxx
Delinquent Tax	47		
Motor Vehicle Tax	436	350	390
Recreational Vehicle Tax	14	8	13
16/20M Vehicle Tax	142	60	70
Commercial Vehicle Tax			0
Watercraft Tax	7		0
LAVTR			0
In Lieu of Taxes			
Co Treasurer Balance Jan. 1	119	5,197	
Co Treasurer Balance Dec. 31	-5,197		
Sale of Lots	100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,469**	**14,478**	**473**
Resources Available:	**27,501**	**31,617**	**17,030**
Expenditures:			
Cemetery Maintenance	10,362	15,000	25,775
RNR & Budget Publications		60	120
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,362**	**15,060**	**25,895**
Unencumbered Cash Balance Dec 31	17,139	16,557	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	31,000	23,125	25,895
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,895
		Tax Required	8,865
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	8,865

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Delavan Cemetery

Morris County

will meet on September 13th, 2021 at 7:00 p.m. at the Delavan Community Building for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Morris County Clerk's Office and will be available at this 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 202		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	10,362	1.716	15,060	1.677	25,895	8,865	1.609
Debt Service							
Totals	10,362	1.716	15,060	1.677	25,895	8,865	1.609
*Revenue Neutral Rate***							*1.608*
Less: Transfers	0		0		0		
Net Expenditures	10,362		15,060		25,895		
Total Tax Levied	8,862		8,863		xxxxxxxxxxxxxxx		
Assessed Valuation	5,163,749		5,284,264		5,511,019		

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.*

G. Dean Miller
Delavan Cemetery Treasurer

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

CHRISTY JIMERSON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 27th day of August, 2021.

Christy Jimerson

Subscribed and sworn to before me this 30 day of August, 2021

CHADELYN L. GARRETT
Notary Public - State of Kansas
My Appt. Expires 1/28/2024

Chadelyn Garrett

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Delavan Cemetery
Morris County

will meet on September 13th, 2021 at 7:00 p.m. at the Delavan Community Building for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Morris County Clerk's Office and will be available at this 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 202		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	10,362	1.716	15,060	1.677	25,895	8,865	1.609
Debt Service							
Totals	10,362	1.716	15,060	1.677	25,895	8,865	1.609
*Revenue Neutral Rate***							*1.608*
Less: Transfers	0		0		0		
Net Expenditures	10,362		15,060		25,895		
Total Tax Levied	8,862		8,863		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,163,749		5,284,264		5,511,019		

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.*

G. Dean Miller
Delavan Cemetery Treasurer

Resolution No. 2021-01

A RESOLUTION OF DELAVAN CEMETERY, MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Delavan Cemetery was calculated as 1.608 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Delavan Cemetery may require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

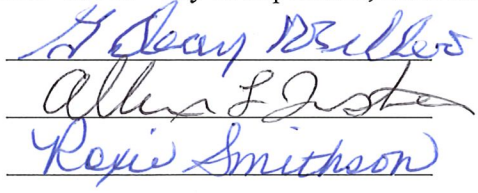
WHEREAS, the Governing Body of Delavan Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF DELAVAN CEMETERY:

Delavan Cemetery may levy a property tax rate exceeding the Revenue Neutral Rate of 1.608 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 13th day of September, 2021 and **SIGNED** by the Governing Body.



Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Delavan Cemetery
Enter county name followed by "County":	Morris County
Enter year being budgeted (YYYY):	**2022**

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 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General	17-330	23,125	8,863
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2021 Budgeted Year			8,863
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		23,125	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page:	2019 Tax Rate (2020 Column)
General	1.716
Debt Service	
0	
0	
Total	1.716

Total Tax Levied (2020 budget column)	8,862
Assessed Valuation (2020 budget column)	5,163,749

Delavan Cemetery
Morris County

2022

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	5,511,019
New Improvements for 2021	35,421
Personal Property - 2021	326,529
Property that has changed in use for 2021	4,624
Personal Property - 2020	336,131
Neighborhood Revitalization - 2022	

Revenue Neutral Rate	1.608

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	1.677
Debt Service	
0	
0	
Total Tax Rates	1.677

Final Assessed Valuation from the November 1, 2020 Abstract	5,284,264

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	390
Recreational Vehicle Tax Estimate	13
16\20 M Vehicle Tax	70
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	

Computation of Delinquency

Actual Delinquency for 2019 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 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	31,000
Debt Service	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.