State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of Marshall, State of Kansas
We, the undersigned, officers of
**Afton 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 | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: 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 | 2195 ~~2,220~~ | 1624 ~~1,652~~ | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxx | 2195 ~~2,220~~ | 1624 ~~1,652~~ | 0.327 |
| Budget Summary | | 0 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

4,966,712

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Mason Tax & Accounting, Inc

Address:
1101 Broadway
Marysville, KS 66508
Email:
masontax@yahoo.com

Pres.
Sec.
Member
TREAS.

Attest: 10/1, 2021
Sandra K. Wilson
County Clerk

Governing Body

**CPA Summary**

Afton Cemetery
Marshall

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 | 1,624 | 45 | 2 | 27 | 3 | 1 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,624 | 45 | 2 | 27 | 3 | 1 |

County Treas Motor Vehicle Estimate 45

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02771

RVT Factor 0.00104

16/20M Factor 0.01663

Comm Veh Facto 0.00168

Watercraft Facto 0.00062

2022

Afton Cemetery
Marshall

**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 |
|---|---|---|---|---|---|
| General Fund | Perpetual Care Fund | 500 | 500 | 500 | K.S.A 17-3336a |
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| | | | | | |
| | **Totals** | 500 | 500 | 500 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 500 | 500 | 500 | |

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

Afton Cemetery
Marshall

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 |
|---|---|---|---|---|---|---|---|
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| | | | **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.

Afton Cemetery
Marshall

2022

State of Kansas
Special District

**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 | 643 | 515 | 495 |
| Receipts: | | | |
| Ad Valorem Tax | 1,456 | 1,624 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1 | 0 | |
| Motor Vehicle Tax | 72 | 44 | 44 |
| Recreational Vehicle Tax | 2 | 2 | 2 |
| 16/20M Vehicle Tax | 37 | 27 | 27 |
| Commercial Vehicle Tax | 3 | 3 | 3 |
| Watercraft Tax | 0 | 0 | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Real Estate Taxes | 6 | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **1,578** | **1,700** | **76** |
| **Resources Available:** | **2,221** | **2,215** | **571** |
| Expenditures: | | | |
| Lawn Care | 1,000 | 1,000 | 1,000 |
| Budget Prep Fee | 50 | 50 | 50 |
| Director's Compensation | 110 | 110 | 110 |
| Budget Advertising | 46 | 60 | 60 |
| Transfer to Perpetual Fund | 500 | 500 | 500 |
| Operating Expenses | | | 475 |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **1,706** | **1,720** | **2,195** |
| Unencumbered Cash Balance Dec 31 | 515 | 495 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 2,195 | 2,210 | 2,195 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,195 |
| | | Tax Required | 1,624 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 1,624 |

**CPA Summary**

Afton Cemetery

## NON-BUDGETED FUNDS

2022

*(Only the actual budget year for 2020 is to be shown)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Perpetual Care Fund** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 2,500 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 2,500 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 500 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 500 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 500 |
| Resources Available: | 3,000 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 3,000 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 3,000 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 3,000 ** |
| | | | | | | | | | | 3,000 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
Special District
2022

## NOTICE OF BUDGET HEARING

The governing body of

**Afton Cemetery**

Marshall

will meet on at at 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 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 | 1,706 | 0.317 | 1,720 | 0.332 | 2,195 | 1,624 | 0.327 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 1,706 | 0.317 | 1,720 | 0.332 | 2,195 | 1,624 | 0.327 |
| *Revenue Neutral Rate*** | | | | | | | *0.327* |
| Less: Transfers | 500 | | 500 | | 500 | | |
| Net Expenditures | 1,206 | | 1,220 | | 1,695 | | |
| Total Tax Levied | 1,462 | | 1,624 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,615,051 | | 4,893,166 | | 4,965,004 | | |

| 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.*

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# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, ss:

Sarah Kessinger

being first duly sworn, deposes and says: That she is (Publisher) of THE MARYSVILLE ADVOCATE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marshall County, Kansas, with a general paid circulation on a yearly basis in Marshall County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly 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 Marysville 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 1 consecutive weeks, the first publication thereof being made as aforesaid on the 29th day of July, 2021, with subsequent publications being made on the following date:

_____, 20_____

_____, 20_____

_____, 20_____

_____, 20_____

Sarah Kessinger

Sarah Kessinger

Subscribed and sworn to before me this 29th day of July, 2021

My commission expires: 8/22/2023

KATY E. SMITH
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 8/22/23

Notary Public

Printer's fee $ $61.63 7.25 in.

Additional copies $ x $8.50/inch

$61.63

Please remit to: The Marysville Advocate
Box 271
Marysville, KS 66508

## AFTON CEMETERY BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 29, 2021.)

**NOTICE OF BUDGET HEARING**

The governing body of

**Afton Cemetery**

Marshall County

will meet on August 8, 2021 at 7:30 P.M. at 196 Navajo Rd. Waterville, 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 be levied. Detailed budget information is available at 196 Navajo Rd. Waterville, KS 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 | 1,711 | 0.317 | 1,720 | 0.332 | 2,220 | 1,652 | 0.333 |
| Debt Service | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 1,711 | 0.317 | 1,720 | 0.332 | 2,220 | 1,652 | 0.333 |
| *Revenue Neutral Rate*** | | | | | | | 0.327 |
| Less: Transfers | 500 | | 500 | | 500 | | |
| Net Expenditures | 1,211 | | 1,220 | | 1,720 | | |
| Total Tax Levied | 1,462 | | 1,624 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,615,051 | | 4,893,166 | | 4,965,004 | | |

| 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.*

Larry Blanke

30-1