State of Kansas
Special District

# CERTIFICATE

2023

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

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 | Amount of 2022 Ad Valorem Tax | 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 | 17-330 | 5 | 26,250 | 8,869 | 1.512 |
| Debt Service | 10-113 | | | | |
| | | | | | |
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| | | | | | |
| **Totals** | | xxxxxxxxx | 26,250 | 8,869 | 1.512 |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

5,867,042

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.512

Assisted by:
Morris County Clerk

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

Governing Body

Attest: Nov 1st, 2022

County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

**CPA Summary**

Delavan Cemetery District
Morris 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 | 8,865 | 406 | 14 | 57 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 8,865 | 406 | 14 | 57 | 0 | 0 |

County Treas Motor Vehicle Estimate 406

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 57

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04580

RVT Factor 0.00158

16/20M Factor 0.00643

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2023

Delavan Cemetery District
Morris 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 |
|---|---|---|---|---|---|
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| | **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.

Delavan Cemetery District
Morris 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: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 17,139 | 18,690 | 16,904 |
| Receipts: | | | |
| Ad Valorem Tax | 8,841 | 8,865 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 82 | | |
| Motor Vehicle Tax | 459 | 375 | 406 |
| Recreational Vehicle Tax | 16 | 12 | 14 |
| 16/20M Vehicle Tax | 71 | 50 | 57 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | 4 | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **9,473** | **9,302** | **477** |
| **Resources Available:** | **26,612** | **27,992** | **17,381** |
| Expenditures: | | | |
| DELAVAN CEMETERY | | | |
| | | | |
| Operations | 7,859 | 11,025 | 21,000 |
| Budget Publication & RNR | 63 | 63 | 250 |
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| Cash Forward (2023 column) | | | 5,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **7,922** | **11,088** | **26,250** |
| Unencumbered Cash Balance Dec 31 | 18,690 | 16,904 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 23,125 | 25,895 | 26,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 26,250 |
| | | Tax Required | 8,869 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 8,869 |

**CPA Summary**

State of Kansas
Special District 2023

## NOTICE OF BUDGET HEARING

The governing body of

**Delavan Cemetery District**

Morris County

will meet on August 23rd, 2022 at 6:30PM at Delavan Community Building, Delavan, Kansas 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 Morris County Clerk's Office 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 | 7,922 | 1.677 | 11,088 | 1.610 | 26,250 | 8,869 | 1.512 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 7,922 | 1.677 | 11,088 | 1.610 | 26,250 | 8,869 | 1.512 |
| | | | | | | *Revenue Neutral Rate*** | *1.512* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 7,922 | | 11,088 | | 26,250 | | |
| Total Tax Levied | 8,863 | | 8,865 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,284,264 | | 5,507,566 | | 5,866,114 | | |

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*

G Dean Miller

Delavan Cemetery Treasurer

# AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, 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 9th day of August, 2022.

Jan Sciacca

Subscribed and sworn to before me this 10th day of August, 2022

Christy Jimerson

FILED
AUG 10 2022
Morris County Clerk
Council Grove, KS 66846

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

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Morris County

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 7,922 | 1.677 | 11,088 | 1.610 | 26,250 | 8,869 | 1.512 |
| Debt Service | | | | | | | |
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| | | | | | | | |
| Totals | 7,922 | 1.677 | 11,088 | 1.610 | 26,250 | 8,869 | 1.512 |
| | | | | | | *Revenue Neutral Rate*** | *1.512* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 7,922 | | 11,088 | | 26,250 | | |
| Total Tax Levied | 8,863 | | 8,865 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,284,264 | | 5,507,566 | | 5,866,114 | | |

| 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*

G Dean Miller
Delavan Cemetery Treasurer

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF DELAVAN CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Clerk or Officer of Governing Body