

# CERTIFICATE

State of Kansas  
Special District

2020

To the Clerk of Woodson County, State of Kansas

We, the undersigned, officers of

Neosho Falls 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 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

|  |               | Page No. | 2020 Adopted Budget               |                               |                                       |
|--|---------------|----------|-----------------------------------|-------------------------------|---------------------------------------|
|  |               |          | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | County Clerk's Use Only               |
| Table of Contents:   |               |          |                                   |                               |                                       |
| Computation to Determine Limit for 2020                                    |               | 2        |                                   |                               |                                       |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3        |                                   |                               |                                       |
| Schedule of Transfers  |               | 4        |                                   |                               |                                       |
| Statement of Indebt. & Lease/Purchase                                      |               | 5        |                                   |                               |                                       |
| <u>Fund</u>  | <u>K.S.A.</u> |          |                                   |                               |                                       |
| General  | 17-1330       | 6        | 9,751                             | 5,322                         | 2,104                                 |
| Debt Service   | 10-113        |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
| <b>Totals</b>  | XXXXXXXXXX    |          | 9,751                             | 5,322                         | 2,104                                 |
| Budget Summary   |               | 7        |                                   |                               | County Clerk's Use Only               |
| Neighborhood Revitalization Rebate   |               |          |                                   |                               |                                       |
| Resolution required? Notice of the vote to adopt required to be published? |               |          | No                                |                               | Nov. 1, 2019 Total Assessed Valuation |

2,529,734

Assisted by:

Carolyn Brock

Address:

612 SW Terrace Ave

Topeka KS 66611-1216

Email:

brockck@sbcglobal.net

Lang Eckroat  
Jay Bruner  
Mike Branor  
Gloy Yoho  
Rosalei Yoho

Attest: Aug 20, 2019

County Clerk

Governing Body

CPS Summary

**Computation to Determine Limit for 2020**

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 5,162     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 5,162       |

**2019 Valuation Information for Valuation Adjustments**

|  |      |                   |
|--|------|-------------------|
| 4. New improvements for 2019:  | +    | 229               |
| 5. Increase in personal property for 2019:   |      |                   |
| 5a. Personal property 2019   | +    | 401,807           |
| 5b. Personal property 2018   | -    | 386,713           |
| 5c. Increase in personal property (5a minus 5b)  | +    | 15,094            |
|  |      | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019:  |      | 0                 |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  |      | 15,323            |
| 8. Total estimated valuation July, 1, 2019   |      | 2,529,476         |
| 9. Total valuation less valuation adjustment (8 minus 7)   |      | 2,514,153         |
| 10. Factor for increase (7 divided by 9)   |      | 0.00609           |
| 11. Amount of increase (10 times 3)  | + \$ | 31                |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$   | 5,193             |
| 13. Debt service levy in this 2020 budget  |      | 0                 |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |      | 5,193             |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  |      | 0.025             |
| 16. Consumer Price Index adjustment (3 times 15)   | \$   | 129               |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$   | 5,322             |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

| Type of Debt              | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2019 | Date Due |           | Amount Due 2019 |           | Amount Due 2020 |           |
|---------------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                           |               |                 |               |                                | Interest | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation:       |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
| Total G.O. Revenue Bonds: |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Revenue Other:      |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Other               |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| Total                     |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2019 | Payments Due 2019 | Payments Due 2020 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| None            |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
| <b>Total</b>    |               |                           |                 | <b>0</b>                                    | <b>0</b>                         | <b>0</b>          | <b>0</b>          |

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General               | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019  | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 2,878                         | 4,655                              | 4,068                            |
| Receipts:                               |                               |                                    |                                  |
| Ad Valorem Tax                          | 5,461                         | 5,162                              | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          |                               |                                    |                                  |
| Motor Vehicle Tax                       |                               | 286                                | 276                              |
| Recreational Vehicle Tax                |                               | 4                                  | 7                                |
| 16/20M Vehicle Tax                      |                               | 48                                 | 66                               |
| Commercial Vehicle Tax                  |                               | 10                                 | 9                                |
| Watercraft Tax                          |                               | 3                                  | 3                                |
| LAVTR                                   |                               |                                    | 0                                |
|   |                               |                                    |                                  |
| Sale of Lots                            |                               |                                    |                                  |
| Donations                               | 405                           |                                    |                                  |
|   |                               |                                    |                                  |
| Interest on Idle Funds                  |                               |                                    |                                  |
| Neighborhood Revitalization Rebate      |                               |                                    | 0                                |
| Miscellaneous                           |                               |                                    |                                  |
| Does misc. exceed 10% of Total Receipts |                               |                                    |                                  |
| <b>Total Receipts</b>                   | <b>5,866</b>                  | <b>5,513</b>                       | <b>361</b>                       |
| <b>Resources Available:</b>             | <b>8,744</b>                  | <b>10,168</b>                      | <b>4,429</b>                     |
| Expenditures:                           |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Mowing                                  | 4,050                         | 5,000                              | 5,000                            |
| Insurance                               |                               |                                    |                                  |
| Stone Maintenance                       |                               |                                    | 3,651                            |
| Road Repairs                            |                               | 1,000                              | 1,000                            |
| Electric                                |                               |                                    |                                  |
| Publications                            | 39                            | 100                                | 100                              |
| Bank Charges                            |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Miscellaneous                           |                               |                                    |                                  |
| Does misc. exceed 10% Total Expenditure |                               |                                    |                                  |
| <b>Total Expenditures</b>               | <b>4,089</b>                  | <b>6,100</b>                       | <b>9,751</b>                     |
| Unencumbered Cash Balance Dec 31        | 4,655                         | 4,068                              | XXXXXXXXXXXXXXXXXX               |
| 2018/2019/2020 Budget Authority Amount  | 7,543                         | 8,347                              | 9,751                            |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 9,751                            |
|   |                               | Tax Required                       | 5,322                            |
| Delinquent Comp Rate:                   |                               | 0.0%                               | 0                                |
|   |                               | Amount of 2019 Ad Valorem Tax      | 5,322                            |

**CPA Summary**

**NOTICE OF BUDGET HEARING**

State of Kansas  
 Special District  
 2020

The governing body of  
Neosho Falls Cemetery  
Woodson County

will meet on August 20, 2019 at 10:00 AM at Woodson County Clerk's office 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 Woodson County Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2018 |                  | Current Year Estimate for 2019 |                  | Proposed Budget Year for 2020     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 4,089                  | 2.175            | 6,100                          | 2.118            | 9,751                             | 5,322                         | 2.104              |
|                    |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 4,089                  | 2.175            | 6,100                          | 2.118            | 9,751                             | 5,322                         | 2.104              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 4,089                  |                  | 6,100                          |                  | 9,751                             |                               |                    |
| Total Tax Levied   | 4,974                  |                  | 5,162                          |                  | xxxxxxxxxxxxxxxx                  |                               |                    |
| Assessed Valuation | 2,287,322              |                  | 2,437,407                      |                  | 2,529,476                         |                               |                    |

\*Tax rates are expressed in mills.

Michael Bruner  
 Treasurer

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Neosho Falls Cemetery  
Woodson County

2020

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

| 2019<br>Budgeted Funds | Tax Levy Amount in<br>2019 Budget | Allocation for Year 2020 |     |            |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Watercraft |
| General                | 5,162                             | 276                      | 7   | 66         | 3          |
| Debt Service           | 0                                 | 0                        | 0   | 0          | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0          |
| Total                  | 5,162                             | 276                      | 7   | 66         | 3          |

County Treas Motor Vehicle Estimate

276

County Treas Recreational Vehicle Estimate

7

County Treas 16/20M Vehicle Estimate

66

County Treas Commercial Vehicle Tax Estimate

9

County Treas Watercraft Tax Estimate

3

MVT Factor 0.05347

RVT Factor 0.00136

16/20M Factor 0.01279

Comm Veh Factor 0.00174

Watercraft Factor 0.00058

2020

Neosho Falls Cemetery  
Woodson County

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2018 | Current<br>Amount for<br>2019 | Proposed<br>Amount for<br>2020 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| None                                     |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
| <b>Totals</b>                            |                                    | 0                            | 0                             | 0                              |                                       |
| <b>Adjustments*</b>                      |                                    |                              |                               |                                |                                       |
| <b>Adjusted Totals</b>                   |                                    | 0                            | 0                             | 0                              |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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| FUND               | FISCAL Year Actual 2018 |                  | Current Year Estimate for 2019 |                  | Proposed Budget Year for 2020     |                               |                     |
|--------------------|-------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|---------------------|
|                    | Expenditures            | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimated Tax Rate* |
| General            | 4,089                   | 2.175            | 6,100                          | 2.118            | 9,751                             | 5,322                         | 2.104               |
| Totals             | 4,089                   | 2.175            | 6,100                          | 2.118            | 9,751                             | 5,322                         | 2.104               |
| Less: Transfers    | 0                       |                  | 0                              |                  | 0                                 |                               |                     |
| Net Expenditures   | 4,089                   |                  | 6,100                          |                  | 9,751                             |                               |                     |
| Total Tax Levied   | 4,974                   |                  | 5,162                          |                  | XXXXXXXXXXXXXXX                   |                               |                     |
| Assessed Valuation | 2,287,322               |                  | 2,437,407                      |                  | 2,529,476                         |                               |                     |

\*Tax rates are expressed in mills.

Michael Bruner  
Treasurer