State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Geary County, State of Kansas
We, the undersigned, officers of
Moss Springs 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
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	3,600	2,614	1.459
Debt Service	10-113				
None					
n/a					
Non-Budgeted Funds					
Totals		xxxxxxxxxxx	3,600	2,614	1.459
Budget Summary		0			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Geary County	969,456
Morris	821,902
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2021 Valuation

1,791,358

Assisted by:
Rebecca Nordyke
Geary County Clerk
Address:
200 E 8th St
Junction City KS 66441

Email:
Rebecca.Nordyke@gearycounty.org

Greg Brown 12-29-21

Attest: Oct 28, 2021
Rebecca Nordyke
County Clerk

Governing Body

CPA Summary

Resolution No. 1-2021

A RESOLUTION OF THE MOSS SPRINGS CEMETERY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Moss Springs Cemetery was calculated as 1.347 mills by the Geary County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Moss Springs Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.347 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 31st day of August 2021 and **SIGNED** by the Governing Body.

12-29-21

Moss Springs Cemetery
Geary 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	2,404	146	2	30	0	0
Debt Service	0	0	0	0	0	0
None	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,404	146	2	30	0	0

County Treas Motor Vehicle Estimate 146

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 30

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06071

RVT Factor 0.00097

16/20M Factor 0.01263

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2022

Moss Springs Cemetery
Geary 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
None		-	-	-	
	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.

Moss Springs Cemetery
Geary 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:										
None			0	0			0	0	0	0
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None			0	0			0	0	0	0
Total Revenue				0			0	0	0	0
Other:										
None			0	0			0	0	0	0
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
None				0	0	0	0
				Total	**0**	**0**	**0**

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

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	794	1,136	807
Receipts:			
Ad Valorem Tax	2,441	2,404	xxxxxxxxxxxxxxx
Delinquent Tax	46	0	0
Motor Vehicle Tax	82	132	146
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	17	33	30
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,587**	**2,571**	**179**
Resources Available:	**3,382**	**3,707**	**986**
Expenditures:			
Operations	0	0	0
Mowing	2,200	2,800	3,300
Publications	46	100	100
Budget Prepartion	0	0	200
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,246**	**2,900**	**3,600**
Unencumbered Cash Balance Dec 31	1,136	807	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,100	3,400	3,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,600
		Tax Required	2,614
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,614

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Moss Springs Cemetery
Geary County
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 avaiable at and will be available at this hearing.

SUPPORTING COUNTIES
Geary County (home county) Morris

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 2021		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	2,246	1.362	2,900	1.354	3,600	2,614	1.464
Debt Service							
None							
n/a							
Non-Budgeted Funds							
Totals	2,246	1.362	2,900	1.354	3,600	2,614	1.464
*Revenue Neutral Rate***							*1.347*
Less: Transfers	0		0		0		
Net Expenditures	2,246		2,900		3,600		
Total Tax Levied	2,379		2,404		xxxxxxxxxxxx		
Assessed Valuation:	1,747,286		1,775,478		1,785,370		

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.*

0

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Moss Springs Cemetery
Enter county name (home county) followed by "County":	Geary County
Enter names of other supporting counties:	
First	Morris
Second	
Third	
Fourth	
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.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

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	Amounts used in lieu of 2020 Ad Valorem Tax	% 0.00%
General	17-1330	3,400	2,404	0	
Debt Service	10-113			0	
Fund name for all funds with a tax levy:					
None				0	
				0	
Total Ad Valorem Tax for 2021 Budgeted Year			2,404		
Other (non-tax levy) fund names:					
n/a					
Total Expenditures for 2021 Budgeted Year		3,400			

Non-budgeted funds:

1	None
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page	2019 Tax Rate (2020 Column)
General	1.362
Debt Service	0.000
None	
0	
Total	1.362

Total Tax Levied (2020 budget column):	2,379
Assessed Valuation (2020 budget column):	1,747,286

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0

Moss Springs Cemetery 2022

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

From the County Clerk's 2022 Budget Information:		
Assessed Valuation for 2021:		
Geary County	963,467	
Morris	821,903	
0		
0		
0		
Total Assessed Valuation for 2021		1,785,370
New Improvements for 2021:		
Geary County	0	
Morris	0	
0		
0		
0		
Total New Improvements for 2021		0
Personal Property - 2021:		
Geary County	15,810	
Morris	9,157	
0		
0		
0		
Total Personal Property - 2021		24,967
Property that has changed in use for 2021:		
Geary County	1,085	
Morris	2,888	
0		
0		
0		
Total Property that has changed in use for 2021		3,973
Personal Property - 2020:		
Geary County	17,287	
Morris	10,177	
0		
0		
0		
Total Personal Property - 2020		27,464
Neighborhood Revitalization - 2022:	0	
Revenue Neutral Rate	1.347	

Actual Tax Rates for the 2021 Budget:

Fund	**Rate**
General	1.354
Debt Service	0.000
None	
0	
Total Tax Rates	1.354

Final Assessed Valuation from the November 1, 2020 Abstract:		
Geary County	943,196	
Morris	832,282	
0		
0		
0		
Total Assessed Valuation from November 1, 2020 Abstract		1,775,478
From the County Treasurer's Budget Information - 2022 Budget Year Estimates:		
Motor Vehicle Tax Estimate:		
Geary County	98	
Morris	48	
0		
0		
0		
Total Motor Vehicle Tax Estimate		146
Recreational Vehicle Tax Estimate:		
Geary County	2	
Morris	0	
0		
0		
0		
Total Recreational Vehicle Tax Estimate		2
16\20 M Vehicle Tax Estimate:		
Geary County	15	
Morris	15	
0		
0		
0		
Total 16\20 M Vehicle Tax Estimate		30
Commercial Vehicle Tax Estimate:		
Geary County	0	
Morris	0	
0		
0		
0		
Total Commercial Vehicle Tax Estimate		0
Watercraft Tax Estimate:		
Geary County	0	
Morris	0	
0		
0		
0		
Total Watercraft Tax Estimate		0
LAVTR	0	

Computation of Delinquency Taxes:			
Delinquency Rate for 2019 Uncollected Taxes and 2020 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Geary County	0	0	
Morris	0	0	
0	0	0	
0	0	0	
0	0	0	
Total	0	0	
Average Delinquency Rate			0.0%
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	3,100
Debt Service	0
None	
0	
n/a	
0	

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

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Moss Springs Cemetery

will meet on August 31, 2021 at 6:30 p.m. 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 Geary County Clerk's Office, 200 E 8th St and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	2,246	1.362	2,900	1.354	3,600	2,614	1.464
Non-Budgeted Funds							
Totals	2,246	1.362	2,900	1.354	3,600	2,614	1.464
						*Revenue Neutral Rate***	*1.347*
Less: Transfers	0		0		0		
Net Expenditure	2,246		2,900		3,600		
Total Tax Levied	2,379		2,404		xxxxxx		
Assessed Valuation	1,747,286		1,775,478		1,785,370		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Greg Brown

City Official Title: Treasurer