State of Kansas
Special District

2022

# CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
**Yates Center 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 |
|---|---|---|---|---|---|
| Computation to Determine Limit for 2022 | | 2 | | | |
| Allocation MVT, RVT,16/20M Vehicle Tax | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 6 | 62,227 | 24,273 | 2.341 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 62,227 | 24,273 | 2.341 |
| Budget Summary | | 6 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | | |
| | | | | | Nov. 1, 2021 Total Assessed Valuation |
| Resolution required? Notice of the vote to adopt required to be published? | | | | No | |

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: Sep. 15th, 2021

County Clerk

Governing Body

**CPA Summary**

State of Kansas
Special District

2022

# CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
**Yates Center Cemetery**

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| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| Neighborhood Revitalization Rebate | | | | | |
| Resolution required? Notice of the vote to adopt required to be published? | | | | No | Nov. 1, 2021 Total Assessed Valuation |

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Governing Body

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of
**Yates Center Cemetery**
Woodson County
will meet on September 15, 2021 at 6:00 PM at Fire Station, 110 S Main 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 proposes use of all funds.
Detailed budget information is available at Woodson 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 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 | 25,573 | 2.439 | 40,800 | 2.465 | 62,227 | 24,273 | 2.364 |
| | | | | | | | |
| Totals | 25,573 | 2.439 | 40,800 | 2.465 | 62,227 | 24,273 | 2.364 |
| Revenue Neutral Rate ** | | | | | | | 2.365 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 25,573 | | 40,800 | | 62,227 | | |
| Total Tax Levied | 23,795 | | 24,273 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 9,756,644 | | 9,849,373 | | 10,267,120 | | |

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Becky Boice
Treasurer

Yates Center Cemetery
Woodson 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 | 24,273 | 3,344 | 45 | 142 | 229 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 24,273 | 3,344 | 45 | 142 | 229 | 0 |

County Treas Motor Vehicle Estimate 3,344

County Treas Recreational Vehicle Estimate 45

County Treas 16/20M Vehicle Estimate 142

County Treas Commercial Vehicle Tax Estimate 229

County Treas Watercraft Tax Estimate 0

MVT Factor 0.13777

RVT Factor 0.00185

16/20M Factor 0.00585

Comm Veh Factor 0.00943

Watercraft Factor 0.00000

2022

Yates Center Cemetery
Woodson 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 | | | | | |
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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 2021 and/or 2022 from a non-budgeted fund.

Yates Center Cemetery
Woodson 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
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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.

Yates Center Cemetery
Woodson County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas
2022
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 | 40,204 | 44,418 | 32,994 |
| Receipts: | | | |
| Ad Valorem Tax | 27,733 | 24,273 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 3,506 | 3,344 |
| Recreational Vehicle Tax | | 48 | 45 |
| 16/20M Vehicle Tax | | 153 | 142 |
| Commercial Vehicle Tax | | 196 | 229 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| | | | |
| Sale of Lots | 1,650 | 1,000 | 1,000 |
| Donations | | | |
| Reimbursement | | | |
| Interest on Idle Funds | 404 | 200 | 200 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **29,787** | **29,376** | **4,960** |
| **Resources Available:** | **69,991** | **73,794** | **37,954** |
| Expenditures: | | | |
| | | | |
| Operations | 10,894 | 12,000 | 34,427 |
| Mowing | 14,400 | 22,000 | 22,000 |
| Insurance | | 1,000 | 1,000 |
| Stone Maintenance | | 2,000 | 2,000 |
| Road Repairs | 217 | 3,000 | 2,000 |
| Electric | | 500 | 500 |
| Publications | | 100 | 100 |
| Bank Charges | 62 | 200 | 200 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **25,573** | **40,800** | **62,227** |
| Unencumbered Cash Balance Dec 31 | 44,418 | 32,994 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 60,109 | 57,422 | 62,227 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 62,227 |
| | | Tax Required | 24,273 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 24,273 |

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

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**Yates Center Cemetery**

Woodson County

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| Total Tax Levied | 23,795 | | 24,273 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 9,756,644 | | 9,849,373 | | 10,267,120 | | |

*Tax rates are expressed in mills.

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

Becky Boice

Treasurer

Resolution No. 2021-1

*AN RESOLUTION OF THE YATES CENTER CEMETERY, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE REUTRAL RATE;*

WHEREAS, the Revenue Neutral Rate for the YATES CENTER CEMETERY was calculated as 2.365 mills by the WOODSON COUNTY Clerk; and

WHEREAS, the budget proposed by the Governing Body of the YATES CENTER CEMETERY will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on September 15, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the YATES CENTER CEMETERY, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED TY THE GOVERNING BODY OF THE YATES CENTER CEMETERY :

The YATES CENTER CEMETERY shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.365 mills.

This ordinance shall take effect and be n force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Adopted this 15th day of September 2021 by the YATES CENTER CEMETERY governing body, WOODSON COUNTY, Kansas

[signature]

Becky Baie

Linda Call

Bob Gaulding

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF YATES CENTER CEMETERY, HEREBY NOTIFIES THE WOODSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.365. The date of our hearing is September 15, 2021 at 6:00 PM and will be held at Fire Station, 110 S Main in Yates Center, Kansas.

_____ 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, 2021.

WITNESS my hand and official seal on June 30, 2021.

(Seal)

Becky Boice
Clerk or Officer of Governing Body

COUNTY CLERK KANSAS WOODSON COUNTY

NOTE: Notice required to be sent to County Clerk on or before 5:00 PM on July 20, Otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.