State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Morris County , State of Kansas
We, the undersigned, officers of
Downing-Kelso 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	12,817	8,680	5.278
Debt Service	10-113				
Totals		xxxxxxxxx	12,817	8,680	5.278
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,644,655

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 5.286

Assisted by:
Morris County Clerk

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

Andrea Timm
Allan Cashman
Rita Oliver

Cyndra Timmerman
Allan Cashman

Attest: Nov. 1st, 2022

Cindy Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Downing-Kelso 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	8,678	430	25	57	15	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,678	430	25	57	15	0

County Treas Motor Vehicle Estimate 430

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 57

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04954

RVT Factor 0.00286

16/20M Factor 0.00654

Comm Veh Facto 0.00167

Watercraft Facto 0.00000

2023

Downing-Kelso 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
	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.

Downing-Kelso 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
			Total	**0**	**0**	**0**	**0**

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

Downing-Kelso Cemetery District
Morris County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,495	2,476	3,611
Receipts:			
Ad Valorem Tax	8,428	8,678	xxxxxxxxxxxxxxxx
Delinquent Tax	59		
Motor Vehicle Tax	292	250	430
Recreational Vehicle Tax	27	20	25
16/20M Vehicle Tax	46	40	57
Commercial Vehicle Tax	15	10	15
Watercraft Tax	15		0
LAVTR			0
In Lieu of Taxes			
Sale of Lots	125		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,008**	**8,998**	**526**
Resources Available:	**15,503**	**11,474**	**4,137**
Expenditures:			
DOWNING CEMETERY			
KELSO CHURCH/CEMETERY			
Operations/Mowing	1,920	2,500	3,500
Utilities	398	500	750
Insurance	736	800	900
Maintenance	9,910	4,000	6,000
RNR & Publications	63	63	250
Cash Forward (2023 column)			1,417
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**13,027**	**7,863**	**12,817**
Unencumbered Cash Balance Dec 31	2,476	3,611	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	14,000	16,138	12,817
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,817
		Tax Required	8,680
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,680

CPA Summary

State of Kansas
Special District 2023

NOTICE OF BUDGET HEARING

The governing body of

Downing-Kelso Cemetery District

Morris County

l meet on August 22nd, 2022 at 11:30AM at Morris County Courthouse, 501 W Main, Council Grove, Kansas for the purpose of hea
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 202		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	13,027	5.380	7,863	5.230	12,817	8,680	5.286
Debt Service							
Totals	13,027	5.380	7,863	5.230	12,817	8,680	5.286
						*Revenue Neutral Rate***	*5.286*
Less: Transfers	0		0		0		
Net Expenditures	13,027		7,863		12,817		
Total Tax Levied	8,678		8,678		xxxxxxxxxxxxxxx		
Assessed Valuation	1,612,956		1,659,509		1,641,995		

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*

Allan Timm
Downing-Kelso 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

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

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

NOTICE OF BUDGET HEARING

The governing body of
Downing-Kelso Cemetery District
Morris County
I meet on August 22nd, 2022 at 11:30AM at Morris County Courthouse, 501 W Main, Council Grove, Kansas for the purpose of hear 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	13,027	5.380	7,863	5.230	12,817	8,680	5.286
Debt Service							
Totals	13,027	5.380	7,863	5.230	12,817	8,680	5.286
						*Revenue Neutral Rate***	*5.286*
Less: Transfers	0		0		0		
Net Expenditures	13,027		7,863		12,817		
Total Tax Levied	8,678		8,678		xxxxxxxxxxxxxxx		
Assessed Valuation	1,612,956		1,659,509		1,641,995		

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*

Allan Timm
Downing-Kelso Cemetery Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DOWNING-KELSO 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 5.286. 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)

Andrea Timmons

Clerk or Officer of Governing Body