State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Downing-Kelso 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	Amount of 2021 Ad Valorem Tax	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	16,138	8,678	5.230
Debt Service	10-113				
Totals		xxxxxxxxx	16,138	8,678	5.230
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
1,659,509
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Morris County Clerk

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

Allan Timm — treasurer
Andrea Timm — sec.
Allan Cashman — dir.

Attest: Sept 6th, 2021
County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Downing-Kelso Cemetery
Morris 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	8,678	432	20	43	16	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,678	432	20	43	16	0

County Treas Motor Vehicle Estimate 432

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 16

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04974

RVT Factor 0.00232

16/20M Factor 0.00499

Comm Veh Facto 0.00180

Watercraft Facto 0.00000

2022

Downing-Kelso Cemetery
Morris 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
	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.

Downing-Kelso Cemetery
Morris 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
			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.

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	5,009	6,495	6,949
Receipts:			
Ad Valorem Tax	13,866	8,678	xxxxxxxxxxxxxxxx
Delinquent Tax	113		
Motor Vehicle Tax	57	55	432
Recreational Vehicle Tax	4	4	20
16/20M Vehicle Tax	48	40	43
Commercial Vehicle Tax	2	2	16
Watercraft Tax	27		0
LAVTR			0
In Lieu of Taxes			
Co Treasurer Balance Jan. 1	19	5,675	
Co Treasurer Balance Dec. 31	-5,675		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,461**	**14,454**	**511**
Resources Available:	**13,470**	**20,949**	**7,460**
Expenditures:			
Cemetery Maintenance	6,975	13,940	16,018
RNR & Budget Publications		60	120
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**6,975**	**14,000**	**16,138**
Unencumbered Cash Balance Dec 31	6,495	6,949	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	10,300	14,000	16,138
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,138
		Tax Required	8,678
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	8,678

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Downing-Kelso Cemetery

Morris County

will meet on September 8th, 2021 at 10:00 a.m. at the Morris County Clerk's Office 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 Morris 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	6,975	5.249	14,000	5.380	16,138	8,678	5.228
Debt Service							
Totals	6,975	5.249	14,000	5.380	16,138	8,678	5.228
*Revenue Neutral Rate***							*5.228*
Less: Transfers	0		0		0		
Net Expenditures	6,975		14,000		16,138		
Total Tax Levied	8,496		8,678		xxxxxxxxxxxxxxx		
Assessed Valuation	1,618,534		1,612,956		1,659,833		

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.*

Allan Timm

Downing-Kelso Cemetery Treasurer

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

CHRISTY JIMERSON, 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 27th day of August, 2021.

Christy Jimerson

Subscribed and sworn to before me this 30 day of August, 2021

CHADELYN L. GARRETT
Notary Public - State of Kansas
My Appt. Expires 1/28/2024

Chadelyn Garrett

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Downing-Kelso Cemetery
Morris County

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General	6,975	5.249	14,000	5.380	16,138	8,678	5.228
Debt Service							
Totals	6,975	5.249	14,000	5.380	16,138	8,678	5.228
*Revenue Neutral Rate***							*5.228*
Less: Transfers	0		0		0		
Net Expenditures	6,975		14,000		16,138		
Total Tax Levied	8,496		8,678		xxxxxxxxxxxxxxx		
Assessed Valuation	1,618,534		1,612,956		1,659,833		

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.*

Allan Timm
Downing-Kelso Cemetery Treasurer

Resolution No. 2021-01

A RESOLUTION OF DOWNING-KELSO CEMETERY, MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Downing-Kelso Cemetery was calculated as 5.228 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Downing-Kelso Cemetery may require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF DOWNING-KELSO CEMETERY:

Downing-Kelso Cemetery may levy a property tax rate exceeding the Revenue Neutral Rate of 5.228 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 8th day of September, 2021 and **SIGNED** by the Governing Body.

Andrea Timm, Sec.

Allan Lahue dir.

Allan Linn treasurer

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Downing-Kelso Cemetery
Enter county name followed by "County": Morris County

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.

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
General	17-330	14,000	8,678
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2021 Budgeted Year			8,678
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		14,000	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page:	2019 Tax Rate (2020 Column)
General	5.249
Debt Service	
0	
0	
Total	5.249

Total Tax Levied (2020 budget column)	8,496
Assessed Valuation (2020 budget column)	1,618,534

Downing-Kelso Cemetery
Morris County

2022

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	1,659,833
New Improvements for 2021	81
Personal Property - 2021	13,593
Property that has changed in use for 2021	533
Personal Property - 2020	17,891
Neighborhood Revitalization - 2022	

Revenue Neutral Rate 5.228

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	5.380
Debt Service	
0	
0	
Total Tax Rates	5.380

Final Assessed Valuation from the November 1, 2020 Abstract	1,612,956

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	432
Recreational Vehicle Tax Estimate	20
16\20 M Vehicle Tax	43
Commercial Vehicle Tax Estimate	16
Watercraft Tax Estimate	
LAVTR	

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

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	10,300
Debt Service	
0	
0	
0	
0	

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