State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Cedar Grove 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
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	7,490	2,122	0.944
Debt Service	10-113				
Totals		xxxxxxxxx	7,490	2,122	0.944
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2,247,992
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Morris County Clerk

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

John W Collier

Attest: Sept 7th, 2021
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Cedar Grove 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	2,122	87	3	13	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,122	87	3	13	0	0

County Treas Motor Vehicle Estimate 87

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04120

RVT Factor 0.00147

16/20M Factor 0.00606

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2022

Cedar Grove 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.

Cedar Grove 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	5,303	5,714	5,265
Receipts:			
Ad Valorem Tax	3,394	2,122	xxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	50	38	87
Recreational Vehicle Tax	2		3
16/20M Vehicle Tax	15	6	13
Commercial Vehicle Tax	1		0
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Co Treasurer Balance Jan. 1	11	1,350	
Co Treasurer Balance Dec. 31	-1,350		
Interest on Idle Funds	31		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,161**	**3,516**	**103**
Resources Available:	**7,464**	**9,230**	**5,368**
Expenditures:			
Cemetery Maintenance	1,750	3,905	7,370
RNR & Budget Publications		60	120
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,750**	**3,965**	**7,490**
Unencumbered Cash Balance Dec 31	5,714	5,265	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	6,100	6,657	7,490
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,490
		Tax Required	2,122
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,122

CPA Summary

State of Kansas
Special District
2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cedar Grove Cemetery

Morris County

will meet on September 7th, 2021 at 3:30 p.m. at the Morris County Clerk's Office for the purpose of hearing and ...ering 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 the 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 202		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	1,750	1.000	3,965	0.993	7,490	2,122	0.944
Debt Service							
Totals	1,750	1.000	3,965	0.993	7,490	2,122	0.944
*Revenue Neutral Rate***							*0.944*
Less: Transfers	0		0		0		
Net Expenditures	1,750		3,965		7,490		
Total Tax Levied	2,054		2,122		xxxxxxxxxxxxxxx		
Assessed Valuation	2,053,553		2,136,898		2,247,991		

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.*

John Collier

Resolution No. 2021-01

A RESOLUTION OF CEDAR GROVE CEMETERY, MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cedar Grove Cemetery was calculated as 0.944 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cedar Grove 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 7th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

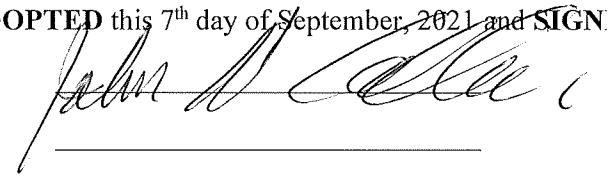
WHEREAS, the Governing Body of Cedar Grove Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CEDAR GROVE CEMETERY:

Cedar Grove Cemetery may levy a property tax rate exceeding the Revenue Neutral Rate of 0.944 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 7th day of September, 2021 and **SIGNED** by the Governing Body.



_____

_____

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 25th day of August, 2021.

Christy Jimerson

Subscribed and sworn to before me this 26 day of August, 2021

Dawn D Wecker

FILED
AUG 26 2021
Morris County Clerk
Council Grove, KS 66846

DAWN D WECKER
NOTARY PUBLIC
STATE OF KANSAS
My Appointment Expires:
6/16/2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cedar Grove Cemetery
Morris County

will meet on September 7th, 2021 at 3:30 p.m. at the Morris County Clerk's Office for the purpose of hearing and hearing 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 the 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 202		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	1,750	1.000	3,965	0.993	7,490	2,122	0.944
Debt Service							
Totals	1,750	1.000	3,965	0.993	7,490	2,122	0.944
*Revenue Neutral Rate**							*0.993*
Less: Transfers	0		0		0		
Net Expenditures	1,750		3,965		7,490		
Total Tax Levied	2,054		2,122		xxxxxxxxxxxxxxx		
Assessed Valuation	2,053,553		2,136,898		2,247,991		

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.

John Collier

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Cedar Grove 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	6,657	2,122
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2021 Budgeted Year			2,122
Other (non-tax levy) fund names:			
Total Expenditures for 2021 Budgeted Year		6,657	

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	1.000
Debt Service	
0	
0	
Total	1.000

Total Tax Levied (2020 budget column)	2,054
Assessed Valuation (2020 budget column)	2,053,553

Cedar Grove Cemetery 2022
Morris County

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	2,247,991
New Improvements for 2021	19,237
Personal Property - 2021	55,003
Property that has changed in use for 2021	10,743
Personal Property - 2020	54,494
Neighborhood Revitalization - 2022	

Revenue Neutral Rate	0.944

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	0.993
Debt Service	
0	
0	
Total Tax Rates	0.993

Final Assessed Valuation from the November 1, 2020 Abstract	2,136,898

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	87
Recreational Vehicle Tax Estimate	3
16\20 M Vehicle Tax	13
Commercial Vehicle Tax Estimate	
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	6,100
Debt Service	
0	
0	
0	
0	

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