State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Comiskey 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	17-330	5	35,035	10,101	11,121
Debt Service	10-113				
Totals		xxxxxxxxxxx	35,035	10,101	11,121
Budget Summary		6			
Neighborhood Revitalization Rebate					

Assisted by:
Morris County Clerk

Address:
501 W Main St.
Council Grove, KS 66846

Email:
morris@tctelco.net

Final Assessed Valuation:	County Clerk's Use Only
Morris County	527,731
Lyon County	380,605
0	
0	
0	908,336
Total Assessed Valuation	0
	November 1, 2021 Valuation

Patricia Whitaker Patricia Whitaker

Attest: Sept 17th 2021
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY KANSAS

Governing Body

CPA Summary

Comiskey 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	11,179	984	12	209	43	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,179	984	12	209	43	0

County Treas Motor Vehicle Estimate 984

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 209

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08801

RVT Factor 0.00110

16/20M Factor 0.01867

Comm Veh Factor 0.00385

Watercraft Factor 0.00000

2022

Comiskey 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.

Comiskey 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**

*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	22,308	33,195	23,686
Receipts:			
Ad Valorem Tax	13,082	11,179	xxxxxxxxxxxxxxxxx
Delinquent Tax	154		
Motor Vehicle Tax	669	600	984
Recreational Vehicle Tax	13	10	12
16/20M Vehicle Tax	223	200	209
Commercial Vehicle Tax	45	35	43
Watercraft Tax	22		0
LAVTR			0
Lyon County Taxes	6,216		
Co Treasurer Balance Jan. 1	620	4,527	
Co Treasurer Balance Dec. 31	-4,527		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**16,517**	**16,551**	**1,248**
Resources Available:	**38,825**	**49,746**	**24,934**
Expenditures:			
Cemetery Maintenance	5,630	26,000	34,915
RNR & Budget Publications		60	120
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**5,630**	**26,060**	**35,035**
Unencumbered Cash Balance Dec 31	33,195	23,686	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	27,960	30,000	35,035
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,035
		Tax Required	10,101
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	10,101

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of

Comiskey Cemetery

Morris County

will meet on September 17th, 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 avaiable at Morris County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES

Morris County (home county) Lyon County

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	5,630	16.651	26,060	12.888	35,035	10,101	11.121
Debt Service							
Totals	5,630	16.651	26,060	12.888	35,035	10,101	11.121
*Revenue Neutral Rate***							*12.308*
Less: Transfers	0		0		0		
Net Expenditures	5,630		26,060		35,035		
Total Tax Levied	14,592		11,179		xxxxxxxxxxxxx		
Assessed Valuation:	876,325		867,422		908,299		

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.*

Patricia Whitaker
Comiskey 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 3rd day of September, 2021.

Christy Jimerson

Subscribed and sworn to before me this 8 day of Sept, 20 21

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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Morris County

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Debt Service							
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Less: Transfers	0		0		0		
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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

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

Patricia Whitaker
Comiskey Cemetery Treasurer

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
4 Sep 2021

Notice ID: ch1KvuTsUYf6KVcYjgxZ
Notice Name: Budget Hearing - Comiskey Cemetery

PUBLICATION FEE: $63.24

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
7 day of September, A.D. 20 21.

Notary Public

See Proof on Next Page

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

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Comiskey Cemetery
Morris County
will meet on September 17th, 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	5,630	16.651	26,060	12.888	35,035	10,101	11.121
Debt Service							
Totals	5,630	16.651	26,060	12.888	35,035	10,101	11.121
*Revenue Neutral Rate***							*12.308*
Less: Transfers	0		0		0		
Net Expenditures	5,630		26,060		35,035		
Total Tax Levied	14,592		11,179		xxxxxxxxxxxxx		
Assessed Valuation:	876,325		867,422		908,299		

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.*

Patricia Whitaker
Comiskey Cemetery Treasurer

Page No. 6

Resolution No. 2021-01

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

WHEREAS, the Revenue Neutral Rate for Comiskey Cemetery was calculated as 12.308 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Comiskey 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 17th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Comiskey Cemetery may levy a property tax rate exceeding the Revenue Neutral Rate of 12.308 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 17th day of September, 2021 and **SIGNED** by the Governing Body.

Patricia Whitaker

_____

_____

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Comiskey Cemetery
Enter county name (home county) followed by "County":	Morris County
Enter names of other supporting counties:	
First	Lyon County
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	17-330	30,000	11,179	0	
Debt Service	10-113			0	
Fund name for all funds with a tax levy:					
				0	
				0	
Total Ad Valorem Tax for 2021 Budgeted Year			11,179		
Other (non-tax levy) fund names:					
Total Expenditures for 2021 Budgeted Year		30,000			

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	16.651
Debt Service	
0	
0	
Total	16.651

Total Tax Levied (2020 budget column):	14,592
Assessed Valuation (2020 budget column):	876,325

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

Comiskey 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:		
Morris County	527,694	
Lyon County	380,605	
0		
0		
0		
Total Assessed Valuation for 2021		908,299
New Improvements for 2021:		
Morris County	0	
Lyon County	600	
0		
0		
0		
Total New Improvements for 2021		600
Personal Property - 2021:		
Morris County	35,129	
Lyon County	22,122	
0		
0		
0		
Total Personal Property - 2021		57,251
Property that has changed in use for 2021:		
Morris County	1,270	
Lyon County	1,557	
0		
0		
0		
Total Property that has changed in use for 2021		2,827
Personal Property - 2020:		
Morris County	31,784	
Lyon County	22,882	
0		
0		
0		
Total Personal Property - 2020		54,666
Neighborhood Revitalization - 2022:		
Revenue Neutral Rate	12.308	

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	12.888
Debt Service	
0	
0	
Total Tax Rates	12.888

Final Assessed Valuation from the November 1, 2020 Abstract:		
Morris County	510,192	
Lyon County	357,230	
0		
0		
0		
Total Assessed Valuation from November 1, 2020 Abstract		867,422

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:		
Motor Vehicle Tax Estimate:		
Morris County	644	
Lyon County	339	
0		
0		
0		
Total Motor Vehicle Tax Estimate		984
Recreational Vehicle Tax Estimate:		
Morris County	12	
Lyon County	0	
0		
0		
0		
Total Recreational Vehicle Tax Estimate		12
16/20 M Vehicle Tax Estimate:		
Morris County	143	
Lyon County	66	
0		
0		
0		
Total 16/20 M Vehicle Tax Estimate		209
Commercial Vehicle Tax Estimate:		
Morris County	43	
Lyon County		
0		
0		
0		
Total Commercial Vehicle Tax Estimate		43
Watercraft Tax Estimate:		
Morris County		
Lyon County		
0		
0		
0		
Total Watercraft Tax Estimate		0
LAVTR		

Computation of Delinquency Taxes:			
Delinquency Rate for 2019 Uncollected Taxes and 2020 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Morris County			
Lyon County			
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	Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	27,960	
Debt Service		
0		
0		
0		
0		