State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
**Cemetery 4**

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 |
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| Allocation MVT, RVT,16/20M Vehicle Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 15-1015 | 5 | 9,746 | 4,111 | 1,124 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 9,746 | 4,111 | |
| Budget Summary | | 6 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
3,659,673
Nov. 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Oct 29, 2021

County Clerk

Governing Body

| **CPA Summary** |
|---|
| |

Cemetery 4
Cowley 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 | 4,031 | 199 | 15 | 7 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,031 | 199 | 15 | 7 | 0 | 0 |

County Treas Motor Vehicle Estimate 199

County Treas Recreational Vehicle Estimate 15

County Treas 16/20M Vehicle Estimate 7

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04937

RVT Factor 0.00372

16/20M Factor 0.00174

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2022

Cemetery 4
Cowley 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 |
|---|---|---|---|---|---|
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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.

Cemetery 4
Cowley 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 |
|---|---|---|---|---|---|---|---|
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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.

Cemetery 4
Cowley County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2022

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,216 | 6,331 | 4,364 |
| Receipts: | | | |
| Ad Valorem Tax | 3,942 | 4,031 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 37 | 50 | 50 |
| Motor Vehicle Tax | 202 | 229 | 199 |
| Recreational Vehicle Tax | 8 | 5 | 15 |
| 16/20M Vehicle Tax | 18 | 18 | 7 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Sale of lots | 1,000 | 500 | 500 |
| opening/closing | 650 | 500 | 500 |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **5,857** | **5,333** | **1,271** |
| **Resources Available:** | **11,073** | **11,664** | **5,635** |
| Expenditures: | | | |
| | | | |
| Mowing | 3,070 | 7,300 | 9,746 |
| Other | 1,672 | | |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **4,742** | **7,300** | **9,746** |
| Unencumbered Cash Balance Dec 31 | 6,331 | 4,364 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 6,494 | 7,300 | 9,746 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 9,746 |
| | | Tax Required | 4,111 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 4,111 |

**CPA Summary**

State of Kansas
Special District
2022

## NOTICE OF BUDGET HEARING

The governing body of

**Cemetery 4**

Cowley County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

tailed budget information is available at Cowley County Clerk's Office, 321 E. 10th Ave, Winfield 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 | 4,742 | 1.165 | 7,300 | 1.239 | 9,746 | 4,111 | 1.099 |
| Debt Service | | | | | | | |
| Totals | 4,742 | 1.165 | 7,300 | 1.239 | 9,746 | 4,111 | 1.099 |
| *Revenue Neutral Rate*** | | | | | | | *1.078* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 4,742 | | 7,300 | | 9,746 | | |
| Total Tax Levied | 4,061 | | 4,031 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,485,875 | | 3,254,278 | | 3,741,355 | | |

| 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.*

0

Resolution No. _____

**A RESOLUTION OF THE _____COWLEY COUNTY___, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the ___Cemetery 4_____ was calculated as ___1.078___ mills by the __Cowley ____ County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the __ Cemetery 4____ will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the _ Cemetery 4_____, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE __CEMETERY 4_____:**

The _ Cemetery 4___ shall levy a property tax rate exceeding the Revenue Neutral Rate of __1.099_____ 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 ____ day of _____ (month and year) and **SIGNED** by the Governing Body.

_____

_____

_____