State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Highland 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	5,230	1,800	2.544
Debt Service	10-113				
Totals		xxxxxxxxx	5,230	1,800	2.544
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

707,568

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Morris County Clerk

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

X Bill Aykut
Ray Neuner GREG GIESWEIN
Robert Shaw ROBERT GIESWEIN

Attest: Sept. 7th, 2021
Judy Schmidt
County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Highland 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	1,800	137	8	37	33	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,800	137	8	37	33	0

County Treas Motor Vehicle Estimate 137

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 33

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07591

RVT Factor 0.00450

16/20M Factor 0.02074

Comm Veh Facto 0.01828

Watercraft Facto 0.00000

2022

Highland 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.

Highland 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	3,277	3,195	3,215
Receipts:			
Ad Valorem Tax	2,720	1,800	xxxxxxxxxxxxxxxx
Delinquent Tax	147		
Motor Vehicle Tax	161	121	137
Recreational Vehicle Tax	9	6	8
16/20M Vehicle Tax	83	35	37
Commercial Vehicle Tax	35	30	33
Watercraft Tax	1		0
LAVTR			0
In Lieu of Taxes			
Sale of Lots			
Co Treasurer Balance Jan. 1	22	1,088	
Co Treasurer Balance Dec. 31	-1,088		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,090**	**3,080**	**215**
Resources Available:	**5,367**	**6,275**	**3,430**
Expenditures:			
Cemetery Maintenance	2,172	3,000	5,110
RNR & Budget Publications		60	120
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,172**	**3,060**	**5,230**
Unencumbered Cash Balance Dec 31	3,195	3,215	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	5,385	4,305	5,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,230
		Tax Required	1,800
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,800

CPA Summary

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

The governing body of

Highland Cemetery

Morris County

will meet on September 6th, 2021 at 7:00 p.m at the Bill Pickett Residence, 230 N Washington St., Council Grove 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	2,172	2.661	3,060	2.601	5,230	1,800	2.544
Debt Service							
Totals	2,172	2.661	3,060	2.601	5,230	1,800	2.544
*Revenue Neutral Rate***							*2.544*
Less: Transfers	0		0		0		
Net Expenditures	2,172		3,060		5,230		
Total Tax Levied	1,801		1,800		xxxxxxxxxxxxxxx		
Assessed Valuation	676,928		692,141		707,568		

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.*

Bill Pickett

Highland 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 26th 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

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Morris County
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Bill Pickett
Highland Cemetery Treasurer

Resolution No. 2021-01

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

WHEREAS, the Revenue Neutral Rate for Highland Cemetery was calculated as 2.544 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Highland 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 6th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Highland Cemetery may levy a property tax rate exceeding the Revenue Neutral Rate of 2.544 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 6th day of September, 2021 and **SIGNED** by the Governing Body.

X Bill Piglett

Greg Gieswein GREG GIESWEIN

Robert Gieswein ROBERT GIESWEIN