State of Kansas
Special District

# CERTIFICATE

2021

To the Clerk of NEMAHA COUNTY, State of Kansas
We, the undersigned, officers of
**ONEIDA CEMETERY # 10**

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 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

| | | | 2021 Adopted Budget | | |
|---|---|---|---|---|---|
| Table of Contents: | | Page No. | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2021 | | 2 | | | |
| Allocation MVT, RVT,16/20M Vehicle Ta: | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 6 | 13,418 | 5,090 | .484 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxxxxx | 13,418 | 5,090 | .484 |
| Budget Summary | | 8 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | | 10537110 |
| | | | | | Nov. 1, 2020 Total Assessed Valuation |
| Resolution required? Notice of the vote to adopt required to be published? | | | | No | |

Assisted by:

Address:

Email:

Walty M. Fall President
Secretary
Amanda Allen Treasurer

Attest: Nov 23, 2020
Mary Kay Schulte-Jaars
County Clerk

Governing Body

**CPA Summary**

State of Kansas
Special District
2021

ONEIDA CEMETERY # 10
NEMAHA COUNTY

**Computation to Determine Limit for 2021**

| | | | | Amount of Levy |
|---|---|---|---|---|
| 1. Total tax levy amount in 2020 budget | | | + $ | 4,987 |
| 2. Debt service levy in 2020 budget | | | - $ | 0 |
| 3. Tax levy excluding debt service | | | $ | 4,987 |

**2020 Valuation Information for Valuation Adjustments**

| | | | | |
|---|---|---|---|---|
| 4. New improvements for 2020: | | | + | 9,097 |
| 5. Increase in personal property for 2020: | | | | |
| 5a. Personal property 2020 | + | 81,734 | | |
| 5b. Personal property 2019 | - | 52,495 | | |
| 5c. Increase in personal property (5a minus 5b) | | | + | 29,239 |
| | | | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2020: | | | | 0 |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | | | | 38,336 |
| 8. Total estimated valuation July, 1,2020 | | 10,536,840 | | |
| 9. Total valuation less valuation adjustment (8 minus 7) | | | | 10,498,504 |
| 10. Factor for increase (7 divided by 9) | | | | 0.00365 |

| | | |
|---|---|---|
| 11. Amount of increase (10 times 3) | + $ | 18 |
| 12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | $ | 5,005 |
| 13. Debt service levy in this 2021 budget | | 0 |
| 14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | 5,005 |
| 15. Consumer Price Index for all urban consumers for calendar year 2019 | | 1.80% |
| 16. Consumer Price Index adjustment (3 times 15) | $ | 90 |
| 17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | $ | 5,095 |

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

ONEIDA CEMETERY # 10
NEMAHA COUNTY

2021

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| 2020 Budgeted Funds | Tax Levy Amount in 2020 Budget | Allocation for Year 2021 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 4,987 | 119 | 3 | 19 | 24 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,987 | 119 | 3 | 19 | 24 | 0 |

County Treas Motor Vehicle Estimate 119

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 19

County Treas Commercial Vehicle Tax Estimate 24

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02386

RVT Factor 0.00060

16/20M Factor 0.00381

Comm Veh Facto 0.00481

Watercraft Facto 0.00000

2021

ONEIDA CEMETERY # 10
NEMAHA COUNTY

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2019 | Current Amount for 2020 | Proposed Amount for 2021 | 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 2020 and/or 2021 from a non-budgeted fund.

ONEIDA CEMETERY # 10
NEMAHA COUNTY

2021

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2020 | Date Due | | Amount Due 2020 | | Amount Due 2021 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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 1,2020 | Payments Due 2020 | Payments Due 2021 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **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.

ONEIDA CEMETERY # 10
NEMAHA COUNTY
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2021

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,641 | 8,765 | 8,163 |
| Receipts: | | | |
| Ad Valorem Tax | 4,840 | 4,987 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 136 | 115 | 119 |
| Recreational Vehicle Tax | 5 | 4 | 3 |
| 16/20M Vehicle Tax | | 27 | 19 |
| Commercial Vehicle Tax | 26 | 24 | 24 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | 6 | | |
| Donation | 100 | | |
| CD disbursement (land purchase) | 6,861 | | |
| | | | |
| Acct Error | 27 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 13 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **12,014** | **5,157** | **165** |
| **Resources Available:** | **14,655** | **13,922** | **8,328** |
| Expenditures: | | | |
| Operations | | 1,000 | 3,318 |
| Mowing | 4,800 | 4,000 | 6,500 |
| Safety Dep box | 10 | 10 | 100 |
| Stone Maintenance | | 749 | 1,000 |
| Road Repairs | | | 2,000 |
| Rock | | | 500 |
| | | | |
| Interest Forferture (CD) | 61 | | |
| Land Purchase Expense | 1,019 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **5,890** | **5,759** | **13,418** |
| Unencumbered Cash Balance Dec 31 | 8,765 | 8,163 | xxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 7,048 | 5,759 | 13,418 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 13,418 |
| | | Tax Required | 5,090 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2020 Ad Valorem Tax | 5,090 |

**CPA Summary**

ONEIDA CEMETERY # 10

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2019 is to be shown)*

2021

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Perpetual** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 11,706 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 11,706 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 164 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 164 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 164 |
| Resources Available: | 11,870 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 11,870 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| CD disbursement | 6,861 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 6,861 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 6,861 |
| Cash Balance Dec 31 | 5,009 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 5,009 ** |
| | | | | | | | | | | 5,009 ** |

** Note: These two block figures should agree.

**CPA Summary**

## NOTICE OF BUDGET HEARING

The governing body of
**ONEIDA CEMETERY # 10**
NEMAHA 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.
Detailed budget information is available at and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2019 | | Current Year Estimate for 2020 | | Proposed Budget Year for 2021 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Estimate Tax Rate* |
| General | 5,890 | 0.497 | 5,759 | 0.491 | 13,418 | 5,090 | 0.483 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 6,861 | | | | | | |
| Totals | 12,751 | 0.497 | 5,759 | 0.491 | 13,418 | 5,090 | 0.483 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 12,751 | | 5,759 | | 13,418 | | |
| Total Tax Levied | 4,828 | | 4,987 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 9,719,842 | | 10,177,468 | | 10,536,840 | | |

| Outstanding Indebtedness, Jan 1, | 2018 | 2019 | 2020 |
|---|---|---|---|
| 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.

Date: 10-13-20 Time: 7:30 p.m. Location: Oneida Community Building