State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Clay County , State of Kansas
We, the undersigned, officers of
Parallel C&W Cemetery #12
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (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	0	5	5,000	1,375	.767
Debt Service	10-113				
Totals		xxxxxxx	5,000	1,375	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Clay County	861,664
Washington County	932,742
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	1,794,406

Revenue Neutral Rate	1.479
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 8-25, 2024

Kayla Wang
County Clerk

COUNTY CLERKS SEAL
CLAY COUNTY, KANSAS

X Kyle Ross

X Jane E Goss

X Michael Musselman

X

Governing Body

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Parallel C & W Cem. #12, **HEREBY NOTIFIES THE** Clay **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 7-9, 2024.

(Seal)

Clerk or Officer of Governing Body

Parallel C&W Cemetery #12
Clay County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,652	130	1	32	0	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,652	130	1	32	0	1

County Treas Motor Vehicle Estimate 130

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.04886

RVT Factor 0.00032

16/20M Factor 0.01192

Comm Veh Factor 0.00000

Watercraft Factor 0.00044

2025

Parallel C&W Cemetery #12
Clay County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Parallel C&W Cemetery #12
Clay County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

***If 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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,008	5,646	3,461
Receipts:			
Ad Valorem Tax	1,498	2,652	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	43	137	130
Recreational Vehicle Tax	0	1	1
16/20M Vehicle Tax	28	24	32
Commercial Vehicle Tax		0	0
Watercraft Tax		1	1
		0	
Washington County Distribution	1,635		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,203**	**2,815**	**163**
Resources Available:	**7,211**	**8,461**	**3,625**
Expenditures:			
Mowing	1,260	5,000	5,000
Tree Work	300		
Check Order	5		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,565**	**5,000**	**5,000**
Unencumbered Cash Balance Dec 31	5,646	3,461	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	5,000	5,000	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	1,375
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,375

CPA Summary

Parallel C&W Cemetery #12 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Parallel C&W Cemetery #12 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 1,794,406

Valuation Factor: 1,794.406

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
COUNTY OF CLAY ss.

and says: That he is
ek, newspaper printed
ral circulation in Clay
daily, weekly, monthly
id newspaper is not a

es a year; has been so
county and state for a
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nter in said County as

as published in the
_____ consecutive
g made as aforesaid on
ubsequent publications

_____,2024
_____,2024
_____,2024
_____,2024

Dispatch

_____, 2025.

324.90

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PUBLIC NOTICE

(Published in The Clay Center Dispatch Tuesday, August 27, 2024)

State of Kansas County
Clay County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Clay County
will meet on September 16, 2024 at 5:30 PM at Clay County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Clay County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax	Budget Authority for	Amount of 2024 Ad Valorem Tax	Proposed Rate*
General	(3,605,400)	13.536	(3,998,357)	13.556	(4,237,454)	(2,120,515)	13.346
Debt Service							
Road & Bridge	(3,193,578)	16.384	(3,155,000)	16.562	(3,250,000)	(2,713,349)	17.077
Health	(864,094)	0.961	(853,843)	0.954	(915,470)	(219,244)	1.380
Noxious Weed	(183,857)	0.500	(317,250)	0.700	(345,573)	(79,444)	0.500
Courthouse Maintenance	(88,336)	1.499	(110,000)	1.500	(1,040,801)	(238,332)	1.500
Ambulance	(1,105,750)	3.623	(1,209,000)	2.742	(1,310,468)	(623,953)	3.927
Employee Benefits	(2,603,475)	15.671	(3,499,601)	16.911	(3,750,781)	(2,350,806)	14.795
Economic Development	(97,255)	1.000	(130,000)	1.000	(535,840)	(158,888)	1.000
Special Bridge	(249,401)	1.499	(252,503)	1.500	(253,970)	(238,332)	1.500
Special Parks & Recreation	(1,500)		(1,500)		(8,100)		
Special Alcohol	(12,500)		(12,500)		(36,522)		
Bridge Improvement Sales Tax	(244,108)		(600,950)		(4,322,850)		
Noxious Weed Capital Outlay	(61,725)				(353,912)		
Solid Waste	(565,638)		(610,000)		(709,690)		
Solid Waste Capital Outlay					(145,312)		
County Sanitarian					(27,365)		
911 Wireland Fund	(64,061)		(70,000)		(236,393)		
VIN Verifications	(5,289)		(21,000)		(56,330)		
Convention & Tourism	(23,729)		(26,000)		(28,290)		
Non-Budgeted Funds-A	(108,657)						
Non-Budgeted Funds-B	(68,141)						
Non-Budgeted Funds-C	(9,190)						
Non-Budgeted Funds-D	(1,416,994)						
Totals	(14,572,678)	54.673)	(14,857,504)	55.425)	(21,565,121)	8,742,864	55.025)
						*Revenue Neutral Rate ***	*54.852)*
Less: Transfers	(252,422)		(100,000)		(189,000)		
Net Expenditure	(14,320,256)		(14,757,504)		(21,376,121)		
Total Tax Levied	(8,534,230)		(8,713,934)		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	(156,102,714)		(157,228,305)		(158,888,148)		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	(14,730,000)	(23,200,000)	(23,200,000)
Revenue Bonds			(0)
Other			(0)
Lease Pur. Princ.	(694,773)	(153,500)	(0)
Total	(15,424,773)	(23,353,500)	(23,200,000)

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Kayla Wang
County Clerk

Clay County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023 Expenditures	Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Actual Tax	Proposed Budget Year for 2025 Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
Fancy Creek Cem #1	(1,750)	0.857)	(2,500)	0.881)	(2,500)	(1,732)	0.899)	*0.913)*	(1,927,253)
Sherman Cem #2	(4,500)	0.455)	(4,500)	0.214)	(5,500)	(5,474)	0.415)	*0.207)*	(13,195,909)
Rose Meron Cem #3	(5,746)	0.978)	(6,000)	0.917)	(5,825)	(5,277)	0.921)	*0.931)*	(5,732,184)
Shields Cem #4	(520)	1.589)	(2,500)	1.048)	(2,125)	(637)	0.921)	*0.976)*	(691,781)
Athelstane Cem #5	(3,900)	1.362)	(6,300)	0.726)	(6,300)	(2,338)	0.556)	*0.762)*	(4,203,590)
Swartwood Cem C & O #6	(600)	1.197)	(1,200)	0.747)	(1,100)	(394)	0.527)	*0.551)*	(747,915)
Wesleyan Cem #7	(1,225)	0.740)	(2,400)	0.706)	(2,400)	(1,021)	0.743)	*0.752)*	(1,373,459)

Clay County

will meet on September 16, 2024 at 5:30 PM at Clay County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Clay County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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Courthouse Maintenance	(88,336)	1.499)	(110,000)	1.500)	(1,040,801)	(238,332)	1.500)
Ambulance	(1,105,750)	3.623)	(1,209,000)	2.742)	(1,310,468)	(623,953)	3.927)
Employee Benefits	(2,603,475)	15.671)	(3,499,601)	16.911)	(3,750,781)	(2,350,806)	14.795)
Economic Development	(97,255)	1.000)	(130,000)	1.000)	(535,840)	(158,888)	1.000)
Special Bridge	(249,401)	1.499)	(252,503)	1.500)	(253,970)	(238,332)	1.500)
Special Parks & Recreation	(1,500)		(1,500)		(8,100)		
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Non-Budgeted Funds-C	(9,190)						
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Totals	(14,572,678)	54.673)	(14,857,504)	55.425)	(21,565,121)	8,742,864	55.025)
						*Revenue Neutral Rate **	54.852)
Less: Transfers	(252,422)		(100,000)		(189,000)		
Net Expenditure	(14,320,256)		(14,757,504)		(21,376,121)		
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Assessed Valuation	(166,102,714)		(157,228,306)		(158,888,148)		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	(14,730,000)	(23,200,000)	(23,200,000)
Revenue Bonds			(0)
Other			(0)
Lease Pur. Princ.	(694,773)	(153,500)	(0)
Total	(15,424,773)	(23,353,500)	(23,200,000)

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Kayla Wang
County Clerk

Clay County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

Special District Funds	Prior Year Actual for 2023 Expenditures	Prior Year Actual for 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax	Proposed Budget Year for 2025 Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Fancy Creek Cem #1	(1,750)	0.857)	(2,500)	0.881)	(2,500)	(1,732)	0.899)	0.913)	(1,927,253)
Sherman Cem #2	(4,500)	0.455)	(4,500)	0.214)	(5,500)	(5,474)	0.415)	0.207)	(13,195,909)
Rose Meron Cem #3	(5,746)	0.978)	(6,000)	0.917)	(5,825)	(5,277)	0.921)	0.931)	(5,732,184)
Shields Cem #4	(520)	1.589)	(2,500)	1.048)	(2,125)	(637)	0.921)	0.978)	(691,781)
Athelstane Cem #5	(3,900)	1.362)	(6,300)	0.726)	(6,300)	(2,338)	0.556)	0.762)	(4,203,590)
Swartwood Cem C & O #6	(600)	1.197)	(1,200)	0.747)	(1,100)	(394)	0.527)	0.551)	(747,915)
Wesleyan Cem #7	(1,225)	0.740)	(2,400)	0.706)	(2,400)	(1,021)	0.743)	0.752)	(1,373,459)
Broughton Cem #8	(930)	0.197)	(3,000)	0.051)	(2,750)	(456)	0.052)	0.052)	(8,797,246)
Gatesville Cem #9	(600)	0.818)	(2,650)	0.764)	(2,650)	(123)	0.110)	0.749)	(1,123,900)
Ebenezer Cem #10	(1,190)	0.246)	(4,550)	0.156)	(4,400)	(1,011)	0.154)	0.158)	(6,581,289)
Brethern In Christ Cem #11	(1,600)	0.584)	(2,000)	0.620)	(2,000)	(1,620)	0.718)	0.635)	(2,257,329)
Parallel Cem C&W #12	(1,565)	1.607)	(5,000)	1.419)	(5,000)	(1,375)	0.766)	1.479)	(1,794,406)
Goshen Central Cem #13	(2,400)	0.891)	(3,000)	0.953)	(3,000)	(2,780)	1.201)	0.982)	(2,314,738)
Pleasant Ridge Cem #14	(975)	0.374)	(1,700)	0.458)	(1,700)	(947)	0.403)	0.483)	(2,353,420)
Norweglan Lutheran Cem #15	(1,440)	1.202)	(3,000)	0.192)	(3,000)	(1,934)	1.185)	0.213)	(1,631,828)
Swedesburg Lutheran Cem #16	(2,795)	1.132)	(3,700)	0.942)	(3,500)	(2,552)	1.580)	0.988)	(1,614,833)
Bloom Cem #17	(1,600)	0.795)	(3,000)	0.491)	(3,000)	(1,725)	0.667)	0.519)	(2,588,028)
Hayes Cem #18	(725)	0.447)	(2,600)	0.398)	(2,600)	(493)	0.333)	0.411)	(1,481,808)
Lincoln Cem #19	(1,665)	0.901)	(2,650)	0.869)	(2,650)	(1,887)	1.014)	0.898)	(1,861,252)
Hebron Cem #20	(945)	0.574)	(2,000)	0.565)	(1,900)	(790)	0.567)	0.581)	(1,393,021)
Swedish Pleasant Hill Cem #21	(2,015)	4.347)	(6,400)	0.824)	(6,400)	(1,822)	1.144)	0.838)	(1,592,547)
Riverdale Cem #22	(1,580)	0.444)	(3,500)	0.433)	(3,100)	(1,029)	0.445)	0.466)	(2,312,257)
Wakefield Consol Cem #23	(26,503)	1.319)	(47,000)	0.877)	(52,000)	(30,316)	1.662)	0.838)	(18,240,423)
Idana Cem #24	(1,599)	0.469)	(5,000)	0.050)	(4,000)	(2,117)	0.892)	0.052)	(2,372,479)
Appleton Cem #25	(840)	0.565)	(2,500)	0.491)	(2,275)	(1,102)	0.516)	0.516)	(2,133,607)
Garfield Cem #26	(1,100)	1.216)	(2,200)	1.113)	(2,200)	(1,298)	1.320)	1.138)	(983,455)
Mizpah Cem #27	(1,200)	1.030)	(3,500)	1.092)	(3,500)	(975)	0.363)	1.135)	(2,687,124)
Republican City Cem #28	(983)	0.309)	(3,100)	0.248)	(3,350)	(1,070)	0.236)	0.246)	(4,533,497)
Iwaoura Cem #29	(675)	0.559)	(2,350)	0.520)	(2,175)	(827)	0.544)	0.565)	(1,521,741)
Wilson Cem #30	(850)	0.191)	(1,600)	0.115)	(1,600)	(888)	0.226)	0.123)	(3,920,519)
Uniondale Baptist Cem #32	(1,576)	0.660)	(2,200)	0.845)	(2,160)	(1,142)	0.839)	0.874)	(1,359,954)

**Revenue Neutral Rate as defined by KSA 79-2988

Kayla Wang
County Clerk

es a year; has been so
county and state for a
lication of said notice;
nter in said County as

as published in the
1 consecutive
g made as aforesaid on
ubsequent publications

_____,2024
_____,2024
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_____,2024

_____

Dispatch

_____, 2025.

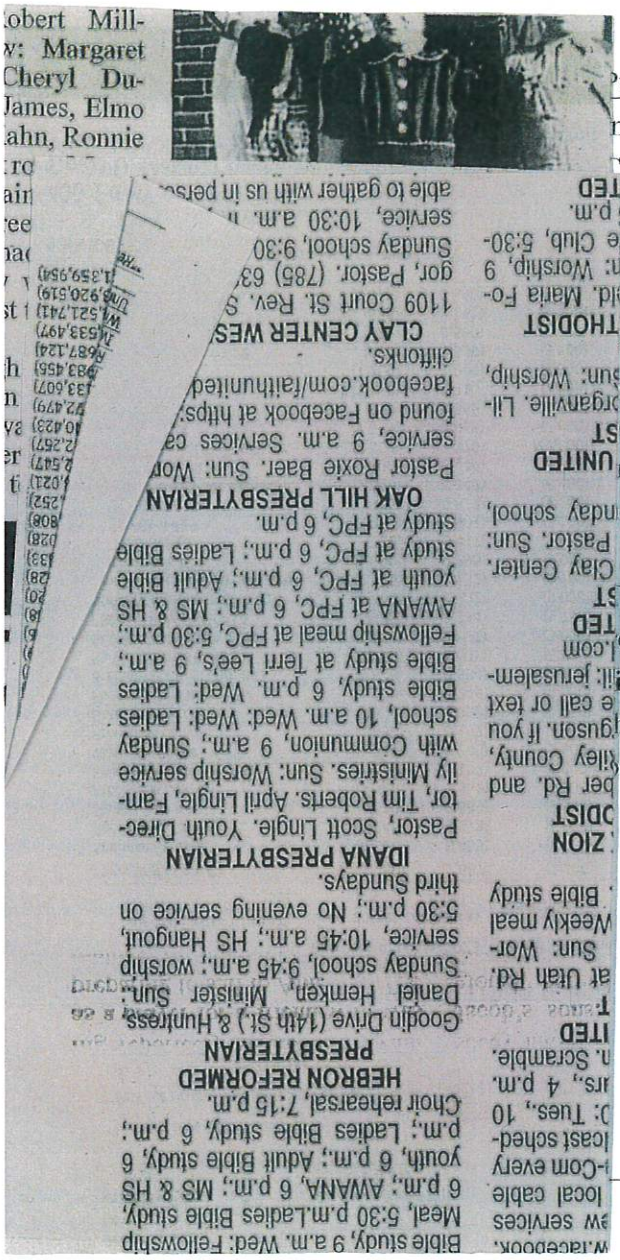
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324.90

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
COUNTY OF CLAY ss.



Ryan D. Wilson, being first duly sworn, deposes and says: That he is Publisher of *The Clay Center Dispatch*, a once a week, newspaper printed in the State of Kansas, and published in and of general circulation in Clay County, Kansas, with a general paid circulation on a daily, weekly, monthly yearly basis in Clay County, Kansas, and that said newspaper is not a ade, religious or fraternal publication.

aid newspaper is published at least weekly 50 times a year; has been so ublished continuously and uninterruptedly in said county and state for a eriod of more than five years prior to the first publication of said notice; nd has been admitted at the post office of Clay Center in said County as eriodical matter.

hat the attached notice is a true copy thereof and was published in the egular and entire issue of said newspaper for 1 consecutive **ime(s) / week(s)**, the first publication thereof being made as aforesaid on he 27th day of Aug., 2024, with subsequent publications eing made on the following date:

_____,2024	_____,2024
_____,2024	_____,2024
_____,2024	_____,2024
_____,2024	_____,2024

Ryan D. Wilson, Publisher - The Clay Center Dispatch

Subscribed and sworn to before me this 10th day of February, 2025.

AMY SLINGSBY
Notary Public - State of Kansas
My Appt. Expires December 15, 2026

Notary Public

My commission expires: December 15, 2026 -Printer's fee $ 324.90

Additional copies $_____