State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
Cemetery District #1

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 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: 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	15-1015	5	1,301,345	308,923	3,832
Debt Service	10-113				
Totals		xxxxxxxx	1,301,345	308,923	3,832
Budget Summary		0			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
80624136
Nov. 1, 2024 Total Assessed Valuation

Assisted by:

Address:

Email:

Billy R Wilk
Connie Hemp
Connie Whittle

Attest: Oct 2, 2024
County Clerk

Governing Body

CPA Summary

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

RNR Approved
3.836

Cemetery District #1
Stevens 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	257,320	15,180	172	2,559	837	30
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	257,320	15,180	172	2,559	837	30

County Treas Motor Vehicle Estimate 15,180

County Treas Recreational Vehicle Estimate 172

County Treas 16/20M Vehicle Estimate 2,559

County Treas Commercial Vehicle Tax Estimate 837

County Treas Watercraft Tax Estimate 30

MVT Factor 0.05899

RVT Factor 0.00067

16/20M Factor 0.00994

Comm Veh Facto 0.00325

Watercraft Facto 0.00012

2025

Cemetery District #1
Stevens 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.

Cemetery District #1
Stevens 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	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Cemetery District #1
Stevens County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	932,408	1,015,659	948,309
Receipts:			
Ad Valorem Tax	279,800	257,320	xxxxxxxxxxxxxxx
Delinquent Tax	2,000	2,000	2,000
Motor Vehicle Tax	19,254	14,706	15,180
Recreational Vehicle Tax	268	196	172
16/20M Vehicle Tax		4,188	2,559
Commercial Vehicle Tax	1,064	818	837
Watercraft Tax		27	30
LAVTR			0
In Lieu of Taxes			
Sale of Cemetery Lots	3,919	3,000	3,500
Grave Openings	6,650	6,500	5,000
Marker Permits	270	200	200
Mineral Rights	280	200	200
Interest on Idle Funds	38,906	19,871	19,000
Neighborhood Revitalization Rebate			0
Miscellaneous	230		
Does misc. exceed 10% of Total Receipts			
Total Receipts	352,641	309,026	48,678
Resources Available:	1,285,049	1,324,685	996,987
Expenditures:			
Personel Services	96,458	101,280	106,345
Repairs & Supplies	15,103	25,000	30,000
New Land and Equipment	0	100,000	825,000
Improvements	0	50,000	73,000
Utilities	26,624	28,000	30,000
Grave Openings	5,800	6,000	6,500
Recording Fees	0	400	500
Insurance	14,871	17,348	20,250
Services	23,516	25,000	28,000
Fuel	4,470	4,500	5,000
Capital Outlay	82,500	17,348	175,000
			250
Cash Forward (2025 column)			
Miscellaneous	48	1,500	1,500
Does misc. exceed 10% Total Expenditure			
Total Expenditures	269,390	376,376	1,301,345
Unencumbered Cash Balance Dec 31	1,015,659	948,309	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	559,655	1,267,400	1,301,345
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,301,345
		Tax Required	304,358
	Delinquent Comp Rate:	1.5%	4,565
		Amount of 2024 Ad Valorem Tax	308,923

CPA Summary

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, 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 one year prior to the first publication of said notice; and has been entered as periodicals matter at the post office of Hugoton in Said County of Stevens, Kansas.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper and not in supplement form, for the full period of three weeks, the first publication thereof being made as aforesaid on the day of

22, 20 24, with subsequent publications being made on the following dates:

24, 20__

, 20__

Subscribed and sworn to before me this

29, 20 24

[signature]

Notary Public

NOTARY PUBLIC - State of Kansas
MARY L. McDANIELS
Appt. Exp. April 22, 2026

Publication Fee ..... $ 243.00

Mailing Fee ..... $

Total Charges ..... $ 243.00

Approved this _____ day of

_____, 20_____

_____

Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, August 22, 2024)

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2025

The governing body of
Cemetery District #1
Stevens County

will meet on September 10, 2024 at 5:15 p.m. at Hugoton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Hugoton City Hall 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 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	269,390	2.493	376,376	2.234	1,301,345	308,923	3.836
Debt Service							
Totals	269,390	2.493	376,376	2.234	1,301,345	308,923	3.836
Revenue Neutral Rate**							3.199
Less: Transfers	0		0		0		
Net Expenditures	269,390		376,376		1,301,345		
Total Tax Levied	257,836		257,920		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	103,207,582		115,318,028		80,312,778		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase 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

Carla L. Baze

State of Kansas
Special District
2025

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	269,390	2.493	376,376	2.234	1,301,345	308,923	3.836
Debt Service							
Totals	269,390	2.493	376,376	2.234	1,301,345	308,923	3.836
*Revenue Neutral Rate***							*3.195*
Less: Transfers	0		0		0		
Net Expenditures	269,390		376,376		1,301,345		
Total Tax Levied	256,836		257,320		xxxxxxxxxxxxxxxxx		
Assessed Valuation	103,207,582		115,518,028		80,542,773		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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.*

Carrie L. Baeza

Resolution No. 2024-1

A RESOLUTION OF THE CEMETERY DISTRICT NO 1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the **CEMETERY DISTRICT NO 1** was calculated as **3.195** mills by the **STEVENS** County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the **CEMETERY DISTRICT NO 1** will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on **09/10/2024** allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the **CEMETERY DISTRICT NO 1**, 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 DISTRICT NO 1:

The **CEMETERY DITRICT NO 1** shall levy a property tax rate exceeding the Revenue Neutral Rate of **3.836** 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 **10TH** day of **SEPTEMBER, 2024** and SIGNED by the Chairman of the Board.

Chairman Matthew Rome

Attested:

Treasurer, Carrie L. Baeza, CMC

Roll Call Vote

A Roll Call Vote of the CEMETERY DISTRICT NO 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on **09/10/2024**

Resolution No. **2024-1**

Governing Body Member	Yes	No	No Vote
CONNIE HITTLE	✓		
BRAD MUSGROVE			✓
CONNIE SLEMP	✓		
DON BURROWS			✓
PHILLIP WILLIS	✓		
TOTAL			

Certified:

Carrie L Baeza, CMC, Treasurer