State of Kansas
Special District

2025

**CERTIFICATE**

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
**Hickory Grove Cemetery District #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 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 | Amount of 2024 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 10,183 | 5,832 | 2.521 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 10,183 | 5,832 | 5.251 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 2,313,423 |
| RNR Hearing Notice | | | | | Nov. 1, 2024 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 2.521 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: July 2, 2024

County Clerk

Governing Body

CLERK OF WASHINGTON COUNTY KANSAS SEAL

**CPA Summary**

Hickory Grove Cemetery District #4
Washington 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 | 5,834 | 92 | 1 | 74 | 0 | 2 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,834 | 92 | 1 | 74 | 0 | 2 |

County Treas Motor Vehicle Estimate 92

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 74

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.01577

RVT Factor 0.00017

16/20M Factor 0.01268

Comm Veh Facto 0.00000

Watercraft Factor 0.00034

2025

Hickory Grove Cemetery District #4
Washington 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 |
|---|---|---|---|---|---|
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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 2024 and/or 2025 from a non-budgeted fund.

Hickory Grove Cemetery District #4
Washington 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **0** | **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 | 20,496 | 21,778 | 4,182 |
| Receipts: | | | |
| Ad Valorem Tax | 5,830 | 5,834 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 12 | | |
| Motor Vehicle Tax | 93 | 117 | 92 |
| Recreational Vehicle Tax | 1 | 3 | 1 |
| 16/20M Vehicle Tax | 61 | 62 | 74 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | 2 | 2 | 2 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | 23 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **6,022** | **6,018** | **169** |
| **Resources Available:** | **26,518** | **27,796** | **4,351** |
| Expenditures: | | | |
| Operations | 240 | 700 | 700 |
| Mowing | 4,500 | 5,200 | 5,500 |
| New Improvements | | 17,714 | 3,983 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **4,740** | **23,614** | **10,183** |
| Unencumbered Cash Balance Dec 31 | 21,778 | 4,182 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 22,053 | 23,614 | 10,183 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 10,183 |
| | | Tax Required | 5,832 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 5,832 |

**CPA Summary**

Published in the Washington County News on Thursday, August 1, 2024

# NOTICE OF BUDGET HEARING

The governing body of

**Washington County**

will meet on August 12 at 10:00 AM at Washington County Courthouse - Commissioner's Room 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.

Detailed budget information is available at Washington 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 Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate*** |
| General | 7,432,162 | 32.926 | 8,525,731 | 45.913 | 9,023,926 | 6,601,141 | 41.640 |
| Debt Service | | | | | | | |
| Road & Bridge | 3,044,358 | 19.321 | 4,195,333 | 4.724 | 4,955,800 | 183,720 | 1.159 |
| Noxious Weed | 261,562 | 1.500 | 295,000 | 1.499 | 334,500 | 73,057 | 0.461 |
| County Health | 416,128 | 0.971 | 364,500 | 0.648 | 430,500 | 241,534 | 1.524 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Vegetation Management | 5,886 | | 10,000 | | 101,350 | | |
| Special Bridge | 543,874 | | | | | | |
| Emergency 911 | 100 | | | | 7,659 | | |
| Wireless 911 | 17,495 | | 10,000 | | 62,918 | | |
| Washington County 911 | 43,638 | | 80,000 | | 166,718 | | |
| Special Alcohol & Drug P | 3,948 | | 4,600 | | 8,346 | | |
| Special Parks & Recreatio | | | 10,000 | | 27,610 | | |
| Tourist & Promotion | 13,418 | | 15,000 | | 33,112 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 1,028,560 | | | | | | |
| Non-Budgeted Funds-B | 72,171 | | | | | | |
| Non-Budgeted Funds-C | 14,225 | | | | | | |
| Non-Budgeted Funds-D | 778,861 | | | | | | |
| Non-Budgeted Funds-E | | | | | | | |
| Totals | 13,676,386 | 54.918 | 13,510,164 | 52.784 | 15,127,439 | 7,099,452 | 44.784 |
| | | | | | *Revenue Neutral Rate* ** | | *51.930* |
| Less: Transfers | 1,378,576 | | 604,000 | | 754,000 | | |
| Net Expenditure | 12,297,810 | | 12,906,164 | | 14,373,439 | | |
| Total Tax Levied | 8,233,144 | | 8,232,258 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 149,903,364 | | 155,961,112 | | 158,527,181 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 6,965,000 | 6,715,000 | 6,390,000 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 352,415 |
| Total | 6,965,000 | 6,715,000 | 6,742,415 |

*Tax rates are expressed in mills

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

Diana L Svanda
County Clerk

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Special District Funds | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* | Revenue Neutral Rate** | July 1, 2024 Estimated Valuation |
| FIRE DISTRICT #3 | 37,759 | 1.648 | 47,183 | 2.149 | 47,453 | 46,000 | 2.139 | 2.139 | 21,505,988 |
| FIRE DISTRICT #4 | 35,123 | 1.313 | 19,550 | 1.307 | 56,347 | 38,466 | 1.281 | 1.281 | 29,909,247 |
| FIRE DISTRICT #6 | 19,154 | 2.151 | 12,700 | 2.105 | 38,369 | 17,896 | 2.079 | 2.079 | 8,607,986 |
| FIRE DISTRICT #7 | 13,158 | 1.840 | 9,377 | 1.705 | 16,499 | 12,753 | 1.757 | 1.757 | 7,257,152 |
| FIRE DISTRICT #8 | 13,145 | 1.714 | 16,821 | 2.249 | 17,497 | 16,554 | 2.292 | 2.292 | 7,222,646 |
| FIRE DISTRICT #9 | 47,747 | 2.339 | 31,552 | 2.198 | 30,997 | 30,386 | 2.180 | 2.180 | 13,938,868 |
| FIRE DISTRICT #10 | 45,050 | 1.469 | 44,085 | 1.451 | 43,591 | 43,690 | 1.447 | 1.447 | 30,183,791 |
| | | | | | | | | | |
| MORROWVILLE CEM #1 | 4,612 | 1.401 | 3,385 | 1.321 | 4,408 | 4,077 | 1.359 | 1.359 | 2,999,872 |
| FAIRFIELD CEM #2 | 930 | 1.640 | 6,800 | 1.448 | 20,652 | 2,771 | 1.481 | 1.481 | 1,871,017 |
| HICKORY GROVE CEM #4 | 4,740 | 2.535 | 23,614 | 3.500 | 10,185 | 5,832 | 2.521 | 2.521 | 2,313,423 |
| MARASKA CEM #5 | 4,278 | 1.421 | 5,500 | 1.389 | 24,056 | 5,500 | 1.430 | 1.430 | 3,845,071 |
| GREENFIELD CEM #6 | 3,760 | 1.074 | 5,095 | 1.232 | 5,249 | 4,500 | 1.241 | 1.241 | 3,625,301 |
| VINING CEM #7 | 0.054 | 2.757 | 9,300 | 2.530 | 12,824 | 9,619 | 2.615 | 2.615 | 3,676,281 |
| ENSDALE FRIENDS CEM # | 2,460 | 2.446 | 7,600 | 2.409 | 27,670 | 4,998 | 2.509 | 2.325 | 2,078,803 |
| REITER CEM #10 | 1,655 | 0.476 | 2,500 | 0.495 | 4,117 | 1,367 | 0.504 | 0.504 | 2,712,161 |
| I.O.O.F. CEM #11 | 7,441 | 1.786 | 8,030 | 1.722 | 30,282 | 10,549 | 1.682 | 1.682 | 8,272,387 |
| RUSCO CEM #12 | 3,268 | 1.534 | 1,975 | 1.463 | 3,652 | 2,445 | 1.530 | 1.530 | 1,598,289 |
| SIMMONS CEM #13 | 800 | 0.223 | 1,000 | 0.229 | 27,469 | 1,004 | 0.236 | 0.236 | 6,795,237 |
| STATE LAKE CEM #14 | 875 | 0.350 | 700 | 0.347 | 874 | 639 | 0.343 | 0.343 | 1,868,124 |
| CONSOLIDATED CEM #15 | 8,795 | 1.310 | 16,142 | 1.309 | 15,489 | 13,227 | 1.310 | 1.310 | 10,096,918 |
| CONSOLIDATED CEM #16 | 9,864 | 1.936 | 12,296 | 1.775 | 10,807 | 7,677 | 1.766 | 1.766 | 4,347,248 |
| CONSOLIDATED CEM #17 | 550 | 0.057 | 500 | 0.060 | 3,424 | 750 | 0.060 | 0.060 | 11,954,227 |
| CONSOLIDATED CEM #18 | 2,500 | 1.390 | 3,000 | 1.384 | 27,008 | 4,687 | 1.444 | 1.444 | 3,246,367 |
| CONSOLIDATED CEM #19 | 1,280 | 0.450 | 3,518 | 0.431 | 5,331 | 1,235 | 0.445 | 0.445 | 2,774,534 |
| | | | | | | | | | |
| DRY CREEK WS #57 | 621 | 0.448 | 6,775 | 0.410 | 15,129 | 1,196 | 0.423 | 0.423 | 2,828,209 |
| | | | | | | | | | |
| | | | | | | | | | |

*Tax rates are expressed in mills

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

Diana L Svanda
County Clerk

Hickory Grove Cemetery District #4 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: 2,313,423

Valuation Factor: 2,313.423

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.