State of Kansas
Special District

# CERTIFICATE

2025

To the Clerk of Stevens, State of Kansas
We, the undersigned, officers of
**Moscow Township Cemetery District**

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: Final Tax Rate (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 | 17-1330 | 5 | 157,700 | 76,911 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| Equipment Reserve | | 6 | 42,485 | | |
| | | 6 | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 200,185 | 76,911 | |
| Budget Hearing Notice | | 7 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | Nov. 1, 2024 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 3.884 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
HAY - RICE & ASSOCIATES, CHTD.

Address:
PO BOX 2707
LIBERAL, KS 67905-2707
Email:
DUSTIN@HAYRICE.COM

Shirley Mothes Trustee
Linda Liddell Clerk/Secretary
Angela Lakey Treasurer

Attest: Aug. 12, 2024
County Clerk

Governing Body

COUNTY CLERK SEAL STEVENS COUNTY KANSAS

**CPA Summary**

Moscow Township Cemetery District
Stevens

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 | 76,911 | 1,960 | 52 | 748 | 251 | 13 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 76,911 | 1,960 | 52 | 748 | 251 | 13 |

County Treas Motor Vehicle Estimate 1,960

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 748

County Treas Commercial Vehicle Tax Estimate 251

County Treas Watercraft Tax Estimate 13

MVT Factor 0.02548

RVT Factor 0.00068

16/20M Factor 0.00973

Comm Veh Facto 0.00326

Watercraft Facto: 0.00017

State of Kansas
Special District

2025

Moscow Township Cemetery District
Stevens

**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 |
|---|---|---|---|---|---|
| General Fund | Equipment Reserve | - | 10,000 | 10,000 | 17-1336a |
| | | | | | |
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| | | | | | |
| | **Totals** | 0 | 10,000 | 10,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 10,000 | 10,000 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Moscow Township Cemetery District
Stevens

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.

Moscow Township Cemetery District
Stevens
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2025

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 93,547 | 72,629 | 72,735 |
| Receipts: | | | |
| Ad Valorem Tax | 77,211 | 76,911 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 5,394 | 1,269 | |
| Motor Vehicle Tax | 3,082 | 2,286 | 1,960 |
| Recreational Vehicle Tax | 69 | 65 | 52 |
| 16/20M Vehicle Tax | 0 | 1,037 | 748 |
| Commercial Vehicle Tax | 89 | 347 | 251 |
| Watercraft Tax | 0 | 11 | 13 |
| In Lieu of Taxes | | | |
| Grave Openings/Lot Sales | 300 | 5,000 | 5,000 |
| Royalties | 501 | 550 | 300 |
| Interest on Idle Funds | 165 | 200 | 200 |
| Miscellaneous Income | 274 | 0 | |
| | | | |
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| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **87,085** | **87,676** | **8,524** |
| **Resources Available:** | **180,632** | **160,305** | **81,259** |
| Expenditures: | | | |
| Personal Services | 40,761 | 40,000 | 75,000 |
| Contractual | 43,468 | 41,570 | 45,700 |
| Commodities | 5,914 | 6,000 | 7,000 |
| Capital Outlay | 17,860 | 0 | 20,000 |
| Transfer to Equipment Reserve | 0 | 0 | 10,000 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **108,003** | **87,570** | **157,700** |
| Unencumbered Cash Balance Dec 31 | 72,629 | 72,735 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 154,200 | 151,700 | 157,700 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 157,700 |
| | | Tax Required | 76,441 |
| | Delinquent Comp Rate: | 0.6% | 470 |
| | | Amount of 2024 Ad Valorem Tax | 76,911 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Equipment Reserve** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 41,925 | 42,185 | 32,335 |
| Receipts: | | | |
| Transfer from General | 0 | 0 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 260 | 150 | 150 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **260** | **150** | **10,150** |
| **Resources Available:** | **42,185** | **42,335** | **42,485** |
| Expenditures: | | | |
| Equipment | 0 | 10,000 | 42,485 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **10,000** | **42,485** |
| Unencumbered Cash Balance Dec 31 | 42,185 | 32,335 | 0 |
| 2023/2024/2025 Budget Authority Amount | 52,056 | 52,125 | 42,485 |

| Adopted Budget **0** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| 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 | 0 |
| 2023/2024/2025 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

State of Kansas
2025 Special District

# NOTICE OF BUDGET HEARING

The governing body of

**Moscow Township Cemetery District**

Stevens

will meet on August 7, 2024 at 5:00 PM at Moscow Christian Fellowship Church Fellowship 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 levied.

Detailed budget information is available at Shirley Mothes Residence 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 | Proposed Estimated Tax Rate* |
| General | 108,003 | 2.775 | 87,570 | 2.412 | 157,700 | 76,911 | 3.884 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Equipment Reserve | | | 10,000 | | 42,485 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 108,003 | 2.775 | 97,570 | 2.412 | 200,185 | 76,911 | 3.884 |
| | | | | | | *Revenue Neutral Rate*** | *3.884* |
| Less: Transfers | 0 | | 10,000 | | 10,000 | | |
| Net Expenditures | 108,003 | | 87,570 | | 190,185 | | |
| Total Tax Levied | 77,211 | | 76,911 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 27,830,888 | | 31,911,104 | | 19,801,631 | | |

| 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 KSA 79-2988*

Shirley Mothes
Treasurer

# PUBLIC NOTICE

(First published in The Hugoton Hermes. Thursday. July 25. 2024) 1t

**NOTICE OF BUDGET HEARING**

State of Kansas
2025 Special District

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**Moscow Township Cemetery District**
Stevens
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| | 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 | Proposed Estimated Tax Rate* |
| General | 108,003 | 2.775 | 87,570 | 2.412 | 157,700 | 76,911 | 3.884 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Equipment Reserve | | | 10,000 | | 42,485 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 108,003 | 2.775 | 97,570 | 2.412 | 200,185 | 76,911 | 3.884 |
| | | | | | *Revenue Neutral Rate*** | | 3.884 |
| Less: Transfers | 0 | | 10,000 | | 10,000 | | |
| Net Expenditures | 108,003 | | 87,570 | | 190,185 | | |
| Total Tax Levied | 77,211 | | 76,911 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 27,830,888 | | 31,911,104 | | 19,801,631 | | |

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 KSA 79-2988*

Shirley Mothes
Treasurer

Page No. 7

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 five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton 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 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of July 25, 2024, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Kay McDaniel

Subscribed and sworn to before me this day of July 29, 2024

Roglenda S Coulter
Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$ 131.63
Additional Copies.....$ _____
Total.....$ 131.63

Approved this _____ day of

_____, 20_____

Judge