Legal Notice

First published in the Elkhart Tri-State News, Thursday, July 18, 2024.

State of Kansas
Elkhart Cemetery District
2025

The governing body of
Elkhart Cemetery District
Morton County
will meet on the 15th day of August, 2024 at 5:00 p.m. at 544 Morton Street 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 the Morton County Courthouse 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	83,986	2.524	120,000	2.479	134,000	60,170	3.512
Special Benefits	7,786	0.288	7,758	0.541	13,265	7,000	0.409
Totals	91,772	2.812	127,758	3.020	147,265	67,170	3.921
					Revenue Neutral Rate**		3.921
Less: Transfers	0		0		0		
Net Expenditures	91,772		127,758		147,265		
Total Tax Levied	67,186		67,192		xxxxxxxxxxxxxxxxx		
Assessed Valuation	23,901,599		22,251,128		17,133,160		

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

Clerk

Elkhart Cemetery 2025

NO RNR

CERTIFICATE

2025

To the Clerk of Morton County. State of Kansas
We, the undersigned, officers of
Elkhart 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			
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Statement of Indebtedness / Statement of Conditiona		4			
Fund	**K.S.A.**				
General	15-1015	5	134,000	60,170	
Special Benefits	12-16-102	6	13,265	7,000	
Totals		xxxxxxxxx	147,265	67,170	
Budget Hearing Notice		7			

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 3.921

Assisted by:
Hay-Rice & Associates, Chartered

Address:
P.O. Box 2707
Liberal, KS 67905-2707
Email:
craig@hayrice.com

Bill Bauer
Jim Leavitt
Diana Kriehl

Attest: 9-3, 2024

Morton County Clerk
Official Seal
Morton County Kansas

County Clerk

Governing Body

Elkhart Cemetery District
Morton County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025			
		MVT	RVT	16/20M Veh	Comm Veh
General	55,160	4,369	54	103	66
Special Benefits	12,032	953	12	23	14
	0	0	0	0	0
	0	0	0	0	0
Total	67,192	5,322	66	126	80

County Treas Motor Vehicle Estimate 5,322

County Treas Recreational Vehicle Estimate 66

County Treas 16/20M Vehicle Estimate 126

County Treas Commercial Vehicle Tax Estimate 80

MVT Factor 0.07921

RVT Factor 0.00098

16/20M Factor 0.00188

Comm Veh Factor 0.00119

2025

Elkhart Cemetery District
Morton 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.

Elkhart Cemetery District
Morton 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**

Elkhart Cemetery District 2025
Morton County
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	116,327	106,998	56,956
Receipts:			
Ad Valorem Tax	58,822	54,057	xxxxxxxxxxxxxxxx
Delinquent Tax	2,032	979	2,532
Motor Vehicle Tax	7,189	4,922	4,592
Lot Sales & Openings	5,200	9,500	9,750
Interest on Idle Funds	673	500	
Miscellaneous	741		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,657**	**69,958**	**16,874**
Resources Available:	**190,984**	**176,956**	**73,830**
Expenditures:			
Personal Services	35,953	45,000	50,000
Contractual	46,066	50,000	55,000
Commodities	1,967	10,000	14,000
Capital Outlay	0	15,000	15,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**83,986**	**120,000**	**134,000**
Unencumbered Cash Balance Dec 31	106,998	56,956	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	152,000	139,500	134,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	134,000
		Tax Required	60,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	60,170

Elkhart Cemetery District 2025
Morton County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	5,083
Receipts:			
Ad Valorem Tax	6,712	11,791	xxxxxxxxxxxxxxxx
Delinquent Tax	220	175	180
Motor Vehicle Tax	854	875	1,002
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,786**	**12,841**	**1,182**
Resources Available:	**7,786**	**12,841**	**6,265**
Expenditures:			
Employee Benefits	7,786	7,758	13,265
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**7,786**	**7,758**	**13,265**
Unencumbered Cash Balance Dec 31	0	5,083	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	7,875	12,760	13,265
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,265
		Tax Required	7,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	7,000

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Clerk