State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Thomas County, State of Kansas
We, the undersigned, officers of
Colby 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: 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	80-92	5	165,500	67,428	
Debt Service	10-113				
Employee Benefit	12-16,102	6	16,000	13,675	
		6			
Totals		xxxxxxxxxx	181,500	81,103	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.627
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Roger D Kough

Address:
190 W 6th St
Colby, KS 67701
Email:
roger@rogerkough.com

Attest: August 19, 2024

Morgan Owen Deputy clerk
County Clerk

Governing Body

THOMAS COUNTY, KS
Established Oct. 8, 1885

CPA Summary

Colby Cemetery District #1
Thomas 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	160,255	12,409	186	791	921	85
Debt Service	0	0	0	0	0	0
Employee Benefit	14,039	1,087	16	69	81	7
	0	0	0	0	0	0
Total	174,294	13,496	202	860	1,002	92

County Treas Motor Vehicle Estimate 13,496

County Treas Recreational Vehicle Estimate 202

County Treas 16/20M Vehicle Estimate 860

County Treas Commercial Vehicle Tax Estimate 1,002

County Treas Watercraft Tax Estimate 92

MVT Factor 0.07743

RVT Factor 0.00116

16/20M Factor 0.00493

Comm Veh Facto 0.00575

Watercraft Factor 0.00053

2025

Colby Cemetery District #1
Thomas 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.

Colby Cemetery District #1
Thomas 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 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	41,837	113,190	82,623
Receipts:			
Ad Valorem Tax	192,995	160,255	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		14,341	12,409
Recreational Vehicle Tax		235	186
16/20M Vehicle Tax		591	791
Commercial Vehicle Tax		893	921
Watercraft Tax		118	85
Sale of Lots	1,956	1,500	1,500
Interest on Idle Funds	38		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**194,989**	**177,933**	**15,892**
Resources Available:	**236,826**	**291,123**	**98,515**
Expenditures:			
Operations	58,812	65,000	65,000
Contractual services	18,949	25,000	24,500
Commodities	11,429	18,000	10,000
Filing fees	357	500	500
Capital outlay	34,089	100,000	65,500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**123,636**	**208,500**	**165,500**
Unencumbered Cash Balance Dec 31	113,190	82,623	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	210,000	208,500	165,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,500
		Tax Required	66,985
	Delinquent Comp Rate:	0.7%	443
		Amount of 2024 Ad Valorem Tax	67,428

CPA Summary

Colby Cemetery District #1 2025
Thomas County

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	xxxxxxxxxxxxxxx
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 Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,695	2,116	1,155
Receipts:			
Ad Valorem Tax	12,597	14,039	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,087
Recreational Vehicle Tax			16
16/20M Vehicle Tax			69
Commercial Vehicle Tax			81
Watercraft Tax			7
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,597**	**14,039**	**1,260**
Resources Available:	**14,292**	**16,155**	**2,415**
Expenditures:			
Operations	12,176	15,000	16,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,176**	**15,000**	**16,000**
Unencumbered Cash Balance Dec 31	2,116	1,155	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	15,000	16,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	13,585
	Delinquent Comp Rate:	0.7%	90
		Amount of 2024 Ad Valorem Tax	13,675

Adopted Budget

0 Unencumbered Cash Balance Jan 1	Prior Year Actual for 2023	Current Year Estimate for 2024 0	Proposed Budget Year for 2025 0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
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 Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

•PUBLIC NOTICE•

Published in The Colby Free Press on July 26, 2024

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Colby Cemetery District #1
Thomas County

will meet on August 19, 2024 at 8:30 AM at Thomas County 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 tax to levied.
Detailed budget information is available at 2491 County Road DD, Gem, KS 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	123,636	1.871	208,500	1.525	165,500	67,428	0.625
Debt Service							
Employee Benefit	12,176	0.118	15,000	0.134	16,000	13,675	0.127
Totals	135,812	1.989	223,500	1.659	181,500	81,103	0.752
						*Revenue Neutral Rate***	*1.627*
Less: Transfers	0		0		0		
Net Expenditures	135,812		223,500		181,500		
Total Tax Levied	201,520		174,294		xxxxxxxxxxxxxxx		
Assessed Valuation	101,849,221		105,790,372		107,916,760		

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*

Relda Galli

Colby Cemetery District #1 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
Employee Benefit			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 107,916,760

Valuation Factor: 107,916.760

Neighborhood Revitalization Subj to Rebate: 4,284,176

Neighborhood Revitalization factor: 4284.176

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