State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
HIGHLAND CEMETERY # 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.

No RNR Hearing

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		None			
Statement of Indebt. & Lease/Purchase		None			
Fund	**K.S.A.**				
General	17-1330	3	151,406	108,279	
Equipment		4			
Totals		xxxxxxxxx	151,406	108,279	
Budget Hearing Notice		5			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice			32,949,249		3.286 Levy
Neighborhood Revitalization Rate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 3.485 RNR

Assisted by:

Address:

Email:

Attest: 7-9, 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

2025

NOTICE OF BUDGET HEARING

The governing body of

HIGHLAND CEMETERY # 1

BARBER COUNTY

will meet on August 8, 2024 at 9:00 am at Cemetery Office, Medicine Lodge, Kansas 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 Cemetery Office, Medicine Lodge, Kansas 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	141,242	3.195	151,406	3.204	151,406	108,279	3.485
Equipment	10,000						
Totals	151,242	3.195	151,406	3.204	151,406	108,279	3.485
						*Revenue Neutral Rate**	*3.485*
Less: Transfers	0		0		0		
Net Expenditures	151,242		151,406		151,406		
Total Tax Levied	108,261		108,255		xxxxxxxxxxxxxxxx		
Assessed Valuation	33,884,787		33,795,418		31,073,014	-2722404	

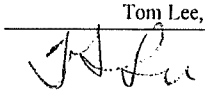
Outstanding Indebtedness,

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*

Tom Lee, Mayor



PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 15, 2024

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 50.-

(SIGN) Kevin Noland

SUBSCRIBED and sworn before me this 16 day of July, 2024.

Ronda M Noland
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 15, 2024

NOTICE OF BUDGET HEARING

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HIGHLAND CEMETERY # 1
BARBER COUNTY
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General	141,242	3.195	151,406	3.204	151,406	108,279	3.485
Equipment	10,000						
Totals	151,242	3.195	151,406	3.204	151,406	108,279	3.485
						*Revenue Neutral Rate***	*3.485*
Less: Transfers	0		0		0		
Net Expenditures	151,242		151,406		151,406		
Total Tax Levied	108,261		108,255		xxxxxxxxxxxxxxx		
Assessed Valuation	33,884,787		33,795,418		31,073,014	-2722404	

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*

Tom Lee, Mayor

RECEIVED
JUL 16 2024
BARBER COUNTY CLERK

HIGHLAND CEMETERY # 1
BARBER 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	108,255	6,976	123	912	689	34
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	108,255	6,976	123	912	689	34

County Treas Motor Vehicle Estimate 6,976

County Treas Recreational Vehicle Estimate 123

County Treas 16/20M Vehicle Estimate 912

County Treas Commercial Vehicle Tax Estimate 689

County Treas Watercraft Tax Estimate 34

MVT Factor 0.06444

RVT Factor 0.00114

16/20M Factor 0.00842

Comm Veh Facto 0.00637

Watercraft Facto 0.00031

HIGHLAND CEMETERY # 1
BARBER 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	613	756	11
Receipts:			
Ad Valorem Tax	105,013	108,255	xxxxxxxxxxxxxxxx
Delinquent Tax	2,081		
Motor Vehicle Tax	7,088	6,712	6,976
Recreational Vehicle Tax	118	109	123
16/20M Vehicle Tax	985	977	912
Commercial Vehicle Tax	696	722	689
Watercraft Tax		0	34
LAVTR		0	0
In Lieu of Taxes			
Sale of Lots, Stone Permits, Transfer	4,275	9,225	9,225
Refunds			
Reimbursements	10,000	9,461	10,000
Legacies and Bequeaths			
Openings and Closings	9,500	14,500	13,537
Sale of Equipment	800		800
Stone Permits	810	690	810
Interest on Idle Funds	10	10	10
Neighborhood Revitalization Rebate	10		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**141,385**	**150,661**	**43,116**
Resources Available:	**141,998**	**151,417**	**43,127**
Expenditures:			
Personal Services	78,050	77,065	77,065
Commodities	200	5,500	5,500
Contractual	500	500	500
Capital Outlay	39,492	23,868	23,868
Transfer to Equipment Fund	23,000		
Wages		44,473	44,473
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**141,242**	**151,406**	**151,406**
Unencumbered Cash Balance Dec 31	756	11	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	148,804	151,406	151,406
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,406
		Tax Required	108,279
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	108,279

CPA Summary

HIGHLAND CEMETERY # 1
BARBER COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	163,493	176,647	176,647
Receipts:			
Transfer from General Fund	23,000		
Interest on Idle Funds	154		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,154**	**0**	**0**
Resources Available:	**186,647**	**176,647**	**176,647**
Expenditures:			
Equipment	10,000		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,000**	**0**	**0**
Unencumbered Cash Balance Dec 31	176,647	176,647	176,647
2023/2024/2025 Budget Authority Amount	10,000	0	0

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 Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

2025

HIGHLAND CEMETERY # 1
BARBER 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
General	Special Equipment	23,000	-	-	KSA 17-1336a
	Totals	23,000	0	0	
	Adjustments*				
	Adjusted Totals	23,000	0	0	

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

HIGHLAND CEMETERY # 1
BARBER 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:										
				None						
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
				None			
			Total	**0**	**0**	**0**	**0**

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