State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane Co. 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	Amount of 2024 Ad Valorem Tax	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	0	5	100,000	89,986	3.284
Debt Service	10-113				
Totals		xxxxxxxxx	100,000	89,986	3.284
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

27,375,384
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.754
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Lane Co. Cemetery District #1

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Lane County

Revenue Neutral Rate*	0.754	Proposed Tax Rate	3.311

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No. [redacted]

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Lane Co. Cemetery District #1

Lane County

will meet on September 9, 2024 at 4:00 P.M. at Dighton Cemetery Meeting Room for the purpose of hearing and nswering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rat Detailed budget information is available at Dighton Cemetery Shelter House 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	62,838	0.640	59,650	0.678	100,000	89,986	3.311
Debt Service							
Totals	62,838	0.640	59,650	0.678	100,000	89,986	3.311
						*Revenue Neutral Rate***	*0.754*
Less: Transfers	0		0		0		
Net Expenditures	62,838		59,650		100,000		
Total Tax Levied	20,496		20,487		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,031,954		30,213,691		27,179,691		

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*

Lane Co. Cemetery Dist. #1

Lane Co. Cemetery District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:	0	(2) Fund Name:	0	(3) Fund Name:	0	(4) Fund Name:	0	(5) Fund Name:	0	
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		0
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Lane Co. Cemetery District #1
Lane County

2025

State of Kansas
Special District

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	25,093	11,663	302
Receipts:			
Ad Valorem Tax	20,192	20,487	xxxxxxxxxxxxxxxx
Delinquent Tax	1,721	68	
Motor Vehicle Tax	2,199	698	1,069
Recreational Vehicle Tax	29	13	82
16/20M Vehicle Tax	1,285	218	172
Commercial Vehicle Tax	51	30	32
Watercraft Tax		0	7
Openings & Closings	4,300	6,200	6,000
Lot Sales	100	3,200	1,500
Land Rent	800	800	800
Donations	0	4,525	0
Miscellaneous	8,603	12,000	0
Cavanaugh Bond & Interest	10,051		
Interest on Idle Funds	77	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**49,408**	**48,289**	**9,712**
Resources Available:	**74,501**	**59,952**	**10,014**
Expenditures:			
Wages& Taxes	43,602	40,000	50,000
Contract Labor		1,000	1,500
Insurance	4,436	8,700	12,000
Repairs/Supplies/Maintenance	13,015	8,500	18,700
Utilities	1,744	1,200	2,000
Miscellaneous		250	800
Equipment/Capital Outlay			15,000
Interest paid out	41	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**62,838**	**59,650**	**100,000**
Unencumbered Cash Balance Dec 31	11,663	302	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	103,150	77,900	100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,000
		Tax Required	89,986
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	89,986

CPA Summary

State of Kansas
Special District

Lane Co. Cemetery District #1
Lane 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.										
Revenue Bonds:				0			0	0	0	0
Total Revenue										
Other:				0			0	0	0	0
Total Other										
Total				0			0	0	0	0
				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.

Lane Co. Cemetery District #1
Lane County

2025

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.

Lane Co. Cemetery District #1
Lane 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	20,487	1,069	82	172	32	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,487	1,069	82	172	32	7

County Treas Motor Vehicle Estimate 1,069

County Treas Recreational Vehicle Estimate 82

County Treas 16/20M Vehicle Estimate 172

County Treas Commercial Vehicle Tax Estimate 32

County Treas Watercraft Tax Estimate 7

MVT Factor 0.05218

RVT Factor 0.00400

16/20M Factor 0.00841

Comm Veh Facto 0.00155

Watercraft Facto 0.00034

Resolution No. 2024-1

A RESOLUTION OF THE LANE COUNTY CEMETERY DIST. #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lane Co. Cemetery Dist. #1 was calculated as 0.754 mills by the Lane County County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lane Co. Cemetery Dist. #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lane Co. Cemetery Dist. #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LANE CO. CEMETERY DIST. #1:

The Lane Co. Cemetery Dist. #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.754 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September, 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Lane County Cemetery Dist# 1. To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024.
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Dennis Selfridge	✓		
Stephan Neeley	✓		
Annita Lorimor	✓		
TOTAL 3			

Certified:

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimberly Duese

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE DIGHTON HERALD.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

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

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LANE County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 28 day of Aug, 20 24
2nd Publication was made on the ____ day of ____, 20 ____
3rd Publication was made on the ____ day of ____, 20 ____
4th Publication was made on the ____ day of ____, 20 ____
5th Publication was made on the ____ day of ____, 20 ____
6th Publication was made on the ____ day of ____, 20 ____

Publication fee	$ 120.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 120.00

Kimberly Duese
(Signed)

Witness my hand this 29 day of AUGUST, 20 24

SUBSCRIBED and SWORN to before me this 29 day of AUGUST, 20 24.

(Notary Public)

My commission expires 10/22/24

NOTARY PUBLIC - State of Kansas
STACY R. TERWILLIGER
My Appt. Expires 10/22/24

CamScanner

LEGAL

First Published in the Dighton Herald on 8/28/24

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Lane Co. Cemetery District #1

Lane County

will meet on September 9, 2024 at 4:00 P.M. at Dighton Cemetery Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Dighton Cemetery Shelter House 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	62,838	0.640	59,650	0.678	100,000	89,986	3.311
Debt Service							
Totals	62,838	0.640	59,650	0.678	100,000	89,986	3.311
						*Revenue Neutral Rate**	0.754
Less: Transfers	0		0		0		
Net Expenditures	62,838		59,650		100,000		
Total Tax Levied	20,496		20,487		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,031,954		30,213,691		27,179,691		

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*

Lane Co. Cemetery Dist. #1

CamScanner

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Lane Co. Cemetery Dist. #1 HEREBY NOTIFIES THE Lane COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.311. The date of our hearing is Sept. 9, 2024 at 8:00 AM/PM and will be held at Dighton Cemetery Mtg. Room address in Lane County, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 18, 2024.

(Seal)

Nelle Anderson
Clerk or Officer of Governing Body

Rec 7/21/24 SP

- Verbal confirmation 7/18 they were exceeding.

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.