State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
Blackjack Cemetery Dist. No. 19

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	17-130	5	200		-0- ✓
Debt Service	10-113				
Totals		xxxxxxxxx	200	0	-0- ✓
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

19,177,916 ✓

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.121
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

Blackjack Cemetery Dist. No. 19
Montgomery 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	2,335	101	2	2	10	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,335	101	2	2	10	1

County Treas Motor Vehicle Estimate 101

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 2

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 1

MVT Factor 0.04325

RVT Factor 0.00086

16/20M Factor 0.00086

Comm Veh Facto 0.00428

Watercraft Facto 0.00043

2025

Blackjack Cemetery Dist. No. 19
Montgomery 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.

Blackjack Cemetery Dist. No. 19 2025 State of Kansas
Montgomery County 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	1,172	1,191	186
Receipts:			
Ad Valorem Tax	2,642	2,335	xxxxxxxxxxxxxxx
Delinquent Tax	47	25	25
Motor Vehicle Tax	122	121	101
Recreational Vehicle Tax	2	1	2
16/20M Vehicle Tax	1	2	2
Commercial Vehicle Tax	13	10	10
Watercraft Tax	1	1	1
In Lieu of Taxes	0	0	0
Sale of Lots	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,828**	**2,495**	**141**
Resources Available:	**4,000**	**3,686**	**327**
Expenditures:			
Operations	2,809	500	200
Mowing	0	3,000	0
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**2,809**	**3,500**	**200**
Unencumbered Cash Balance Dec 31	1,191	186	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,950	4,000	200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	200
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Blackjack Cemetery Dist. No. 19

Montgomery County

ıer 9, 2024 at 9:05 AM at County Commission Meeting Room, Lower Lobby of the Judicial Building, 300 E. Main, Indep. for the pı answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. led budget information is available at Montgomery County Clerk's Office, Courthouse, Independence 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 202		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	2,809	0.157	3,500	0.131	200		
Debt Service							
Totals	2,809	0.157	3,500	0.131	200	0	0.000
						*Revenue Neutral Rate**	*0.121*
Less: Transfers	0		0		0		
Net Expenditures	2,809		3,500		200		
Total Tax Levied	2,697		2,335		xxxxxxxxxxxxxxx		
Assessed Valuation	17,161,447		17,820,003		19,177,870		

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*

Blackjack Cemetery District No. 19

Blackjack Cemetery Dist. No. 19
Montgomery 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.

Misty Wilson

From: Stacy Jaramillo [DAAR] <Stacy.Jaramillo@ks.gov>
Sent: Monday, July 22, 2024 3:08 PM
To: Misty Wilson
Cc: Lindsay A. Olson [DAAR]; Mandy Patek [DAAR]
Subject: RE: Cemetery Budget

Misty,

The Cemetery could theoretically still complete a budget but will not be able to exceed the RNR at this point.

I would notify the cemetery district to inform them that they are at risk of not being able to levy ad valorem taxes and would not have spend authority beginning January 1, 2025, if they do not complete a budget. We do not have a stock language template because this situation doesn't happen often.

To complicate things for next year, the RNR for the 2026 budget would effectively be 0.000 so they would be required to hold an RNR hearing next summer IF they do not complete the necessary budget process this year.

I'm not sure there is much else I can add, but please feel free to reach out with questions.

Thank you,

Stacy Jaramillo
Deputy Director, Statewide Agency Audits and Municipal Services
Office of Accounts and Reports
785-296-2661 | 785-296-1477 fax

From: Misty Wilson <mwilson@mgcountyks.org>
Sent: Monday, July 22, 2024 10:29 AM
To: Stacy Jaramillo [DAAR] <Stacy.Jaramillo@ks.gov>
Subject: Cemetery Budget

EXTERNAL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Good Morning Stacy,

I have a question for you. Charlotte and I have not received an end of year budget report from Blackjack Cemetery Dist. #19.
What do we do if we don't have a report and what do we send them saying they have no budget?

Thank you,

Misty Wilson
Deputy Clerk/Bookkeeper
mwilson@mgcountyks.org
Montgomery County Clerk's Office
PO Box 446