State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Grace Lawn Cemetery

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	17-1330	5	99,607	31,345	✓ 3.060
Debt Service	10-113				
		6			
		6			
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	99,607	31,345	3.060
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			10,244,715
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 3.060

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Debra Roebuck
Jamy Smith

Attest: Oct. 10th, 2024
County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Grace Lawn Cemetery
Elk County
will meet on August 8, 2024 at 1:00 PM at HUD Community Center, 134 E Washington, Howard 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 Elk County Clerk's office 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	39,461	3.546	53,310	3.195	99,607	31,345	3.058
Non-Budgeted Funds	266						
Totals	39,727	3.546	53,310	3.195	99,607	31,345	3.058
						*Revenue Neutral Rate***	*3.060*
Less: Transfers	0		0		0		
Net Expenditures	39,727		53,310		99,607		
Total Tax Levied	31,345		31,345		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,840,692		9,813,005		10,248,944		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Debra L. Roebuck

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Grace Lawn Cemetery, HEREBY NOTIFIES THE Elk 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 3.058. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXX 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, 2024.

WITNESS my hand and official seal on 6-26, 2024.

(Seal)

Terry W Smith

Clerk or Officer of Governing Body

Grace Lawn Cemetery
Elk 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	31,345	2,751	41	449	168	27
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,345	2,751	41	449	168	27

County Treas Motor Vehicle Estimate 2,751

County Treas Recreational Vehicle Estimate 41

County Treas 16/20M Vehicle Estimate 449

County Treas Commercial Vehicle Tax Estimate 168

County Treas Watercraft Tax Estimate 27

MVT Factor 0.08777

RVT Factor 0.00131

16/20M Factor 0.01432

Comm Veh Factor 0.00536

Watercraft Factor 0.00086

2025

Grace Lawn Cemetery
Elk 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
Munsinger Trust	General				Closing
	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.

Grace Lawn Cemetery
Elk 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
None							
			Total	**0**	**0**	**0**	**0**

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

Grace Lawn Cemetery
Elk County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2025
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	80,702	80,827	64,226
Receipts:			
Ad Valorem Tax	35,621	31,345	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,828	2,751
Recreational Vehicle Tax		52	41
16/20M Vehicle Tax		537	449
Commercial Vehicle Tax		167	168
Watercraft Tax		30	27
LAVTR			0
Cash Adjustment			
Sale of Lots	150	150	
Openings & Closings	3,100	1,000	
Reimbursements			
Transfer from Property Fund			
Donations			
Interest on Idle Funds	715	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**39,586**	**36,709**	**4,036**
Resources Available:	**120,288**	**117,536**	**68,262**
Expenditures:			
Operations	19,082	10,000	10,000
Mowing	18,975	25,000	25,000
Stone Maintenance		10,000	18,000
Road Repair	600	1,000	1,000
Fence Repairs		5,000	5,000
Tree Maintenance		1,000	1,000
Budget & Publications	184	250	250
Bank Charges		60	60
Capital Outlay			38,297
Insurance	620	1,000	1,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**39,461**	**53,310**	**99,607**
Unencumbered Cash Balance Dec 31	80,827	64,226	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	97,504	98,364	99,607
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,607
		Tax Required	31,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	31,345

CPA Summary

Grace Lawn Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Munsinger Trust Fund			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,959	Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		5,959
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,959	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,959
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expense	266									
Total Expenditures	266	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	266
Cash Balance Dec 31	5,693	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,693 **
										5,693 **

** Note: These two block figures should agree.

CPA Summary

PUBLIC NOTICE

Published in the Prairie Star on July 4, 2024

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Elk County

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