State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Central Kansas Extension District #3
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,754,800	1,175,175	1.458
Debt Service	10-113				
Totals		xxxxxxxx	1,754,800	1,175,175	1.458
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Saline County	718,978,375
Ottawa County	104,470,098
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	823,448,473

Value - TIF + pending exemption
823,448,473

Revenue Neutral Rate	1.041
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
Regional Director
Address:
PO Box 786
Colby, KS 67701
Email:
amgood@ksu.edu

Date Attested: 11/18/2024
Jamie K. Locke
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Randy D. Lamer
Judith Swayne
Governing Body

Central Kansas Extension District #3
Saline 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	843,368	77,093	1,393	1,494	4,230	445
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	843,368	77,093	1,393	1,494	4,230	445

County Treas Motor Vehicle Estimate 77,093

County Treas Recreational Vehicle Estimate 1,393

County Treas 16/20M Vehicle Estimate 1,494

County Treas Commercial Vehicle Tax Estimate 4,230

County Treas Watercraft Tax Estimate 445

MVT Factor 0.09141

RVT Factor 0.00165

16/20M Factor 0.00177

Comm Veh Factor 0.00502

Watercraft Factor 0.00053

2025

Central Kansas Extension District #3
Saline 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.

Central Kansas Extension District #3
Saline 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**

***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	992,833	798,155	299,148
Receipts:			
Ad Valorem Tax	840,529	843,368	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	89,178	79,682	77,093
Recreational Vehicle Tax	1,602	1,437	1,393
16/20M Vehicle Tax	1,753	1,711	1,494
Commercial Vehicle Tax	4,735	4,838	4,230
Watercraft Tax	291	510	445
Kansas State University	102,878	107,960	115,622
Non-Appropriated Funds (Reimburseable)	56,694	56,334	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	48,348	46,429	5,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,146,008**	**1,142,269**	**280,477**
Resources Available:	**2,138,841**	**1,940,424**	**579,625**
Expenditures:			
Audit, Bond, Insurance, and Legal Fees	24,272	28,429	40,000
Telephone	13,474	13,434	15,500
Rent and Utilities	67,000	68,600	250,600
Supplies, Stationery, and Postage	7,590	8,066	11,500
Equipment	32,868	37,336	37,500
Educational Program Support	17,043	21,642	22,500
Travel	19,609	23,921	25,500
Subsistence	10,903	8,570	11,500
Salaries and Wages	712,199	850,000	850,000
Employee Benefits	177,776	194,828	227,000
Capital Outlay (Equipment) Reserve	205,000	251,000	164,500
Non-Appropriated Funds (Reimbursable)	52,952	54,050	75,000
Obligated Non-Appropriated Funds		81,400	23,700
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,340,686**	**1,641,276**	**1,754,800**
Unencumbered Cash Balance Dec 31	798,155	299,148	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,641,400	1,754,800	1,754,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,754,800
		Tax Required	1,175,175
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,175,175

CPA Summary

Resolution No. 202401

A RESOLUTION OF THE CENTRAL KANSAS EXTENSION DISTRICT #3 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Central Kansas Extension District #3 was calculated as 1.041 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Central Kansas Extension District #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Central Kansas Extension District #3, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CENTRAL KANSAS EXTENSION DISTRICT #3:

The Central Kansas Extension District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.041 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 20th day of August 2024 and SIGNED by the Governing Body.

Attested:

Mary Bernhardt, Chair
Central Kansas Extension District #3

Roll Call Vote

A Roll Call Vote of the Central Kansas Extension District #3 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2024.
Resolution No. 202401

Governing Body Member	Yes	No	Did not vote
Mary Bernhardt	✓		
Denise Stein	✓		
Randy Lamer	✓		
Elizabeth Klein	✓		
Judith Swagerty	✓		
Matthew Everhart	✓		
Gordon Fiedler	✓		
Nick Krueger	✓		
TOTAL			

Certified:

Randy D. Lamer

Randy Lamer, Secretary
Central Kansas Extension District #3

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF Central Kansas Extension District #3 **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.456. The date of our hearing is Aug. 20 at 6:45 AM/PM and will be held at Ottawa Co. Courthouse Meeting Room address in Minneapolis, Kansas. 307 N. Concord

____ 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, 2025.

WITNESS my hand and official seal on 7-9, 2024.

(Seal)

Clerk or Officer of Governing Body

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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Central Kansas Extension District #3 **, HEREBY NOTIFIES THE** Ottawa **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 1.456. The date of our hearing is Aug. 20 at 6:45 AM/PM and will be held at OT Co. Courthouse Meeting Room in Minneapolis, 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 7-9, 2024.

(Seal)

Clerk or Officer of Governing Body

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.

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/24/24

Publication Fee: $72

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-25

7/29/24

SEE PROOF NEXT PAGE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CENTRAL KANSAS EXTENSION DISTRICT #3

will meet on August 20, 2024 at 6:45 p.m. at Ottawa County Courthouse Basement Meeting Room, Minneapolis, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at CKD - Minneapolis Office and CKD - Salina Office and will be available at this hearing.

SUPPORTING COUNTIES

Saline County (home county) Ottawa County

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	1,340,686	1.111	1,641,276	1.057	1,754,800	1,175,175	1.456
Debt Service							
Totals	1,340,686	1.111	1,641,276	1.057	1,754,800	1,175,175	1.456
						*Revenue Neutral Rate***	1.041
Less: Transfers	0		0		0		
Net Expenditures	1,340,686		1,641,276		1,754,800		
Total Tax Levied	843,645		843,368		xxxxxxxxxxx		
Assessed Valuation:	759,572,856		797,888,149		807,019,059		

**Tax rates are expressed in mills.*

***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Bernhardt

Governing Body Chair

The Minneapolis Messenger

Thursday, July 18, 2024 | *Volume 149 * Number 3*

Serving Ottawa County Since 1875

(First published in The Minneapolis Messenger Thursday, July 18th, 2024)

State of Kansas
2025
Special District

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Debt Service							
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						*Revenue Neutral Rate***	*1.041*
Less: Transfers	0		0		0		
Net Expenditures	1,340,686		1,641,276		1,754,800		
Total Tax Levied	843,645		843,368		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:	759,572,856		797,888,149		807,019,059		

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***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Bernhardt
Governing Body Chair

Central Kansas Extension District #3 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
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 807,019,059

Valuation Factor: 807,019.059

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

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Debt Service							
Totals	1,340,686	1.111	1,641,276	1.057	1,754,800	1,175,175	1.456
						*Revenue Neutral Rate**	*1.041*
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Net Expenditures	1,340,686		1,641,276		1,754,800		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Bernhardt
Governing Body Chair