State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery 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
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	15-1015	5	128,900	59,555	2.362
Totals		xxxxxxxxx	128,900	59,555	2.362
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

25,217,401
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	2.381
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: August 19, 2024

County Clerk

Governing Body

CPA Summary

Cemetery District #3
Kearny 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	59,981	2,998	35	98	113	10
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	59,981	2,998	35	98	113	10

County Treas Motor Vehicle Estimate 2,998

County Treas Recreational Vehicle Estimate 35

County Treas 16/20M Vehicle Estimate 98

County Treas Commercial Vehicle Tax Estimate 113

County Treas Watercraft Tax Estimate 10

MVT Factor 0.04998

RVT Factor 0.00058

16/20M Factor 0.00163

Comm Veh Facto 0.00188

Watercraft Facto 0.00017

2025

Cemetery District #3
Kearny 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
None					
	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.

Cemetery District #3
Kearny 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:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Cemetery District #3
Kearny County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,478	85,738	63,091
Receipts:			
Ad Valorem Tax	67,869	59,981	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,998	2,998
Recreational Vehicle Tax		46	35
16/20M Vehicle Tax		119	98
Commercial Vehicle Tax		99	113
Watercraft Tax		10	10
In Lieu of Taxes			
Burial Fees	2,125	1,500	1,500
Lot Sales	1,475		
Interest on Idle Funds	1,669	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	27		
Does misc. exceed 10% of Total Rec			
Total Receipts	**73,165**	**66,253**	**6,254**
Resources Available:	**136,643**	**151,991**	**69,345**
Expenditures:			
Wages and Benefits	25,220	55,000	55,000
Bank Charges		200	200
Computer and Internet		1,500	1,500
Insurance	5,597	5,700	5,700
Repairs and Maintenance	5,079	5,000	5,000
Supplies	1,564	500	500
Utilities	2,027	3,000	3,000
Other	7,189	8,000	8,000
Capital Improvements	4,229	10,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp			
Total Expenditures	**50,905**	**88,900**	**128,900**
Unencumbered Cash Balance Dec 31	85,738	63,091	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	87,000	101,900	128,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,900
		Tax Required	59,555
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	59,555

CPA Summary

PUBLIC NOTICE

(Published in The Lakin Independent on Wednesday, July 24, 2024.)

NOTICE OF BUDGET HEARING

2025

The governing body of
Cemetery District #3
Kearny County
will meet on August 19, 2024 at 8:15 AM at EMS Building, Lakin, 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 levied. Detailed budget information is available at EMS Building, Lakin, KS 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	50,905	2.121	88,900	2.035	128,900	59,555	2.364
Totals	50,905	2.121	88,900	2.035	128,900	59,555	2.364
						*Revenue Neutral Rate**	2.381
Less: Transfers	0		0		0		
Net Expenditures	50,905		88,900		128,900		
Total Tax Levied	60,063		59,981		xxxxxxxxxxxxxxx		
Assessed Valuation	28,322,059		29,478,186		25,195,243		

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*

Jerrad Webb
Treasurer

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JUST A REMINDER