State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Haviland Cemetery District

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	145,500	43,290	3.101
Debt Service	10-113				
Totals		xxxxxxxxx	145,500	43,290	3.101
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

13,962,913

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 3.119

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Rhea Clark Pres.
Linda Jones VP.
Debra Smitherman Board Member
Jayne Thompson Secretary/Treasurer
Board Member

Governing Body

Attest: August 13, 2024
Kristi Cooper
County Clerk

Haviland Cemetery District
Kiowa 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	43,524	2,123	38	313	148	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	43,524	2,123	38	313	148	5

County Treas Motor Vehicle Estimate 2,123

County Treas Recreational Vehicle Estimate 38

County Treas 16/20M Vehicle Estimate 313

County Treas Commercial Vehicle Tax Estimate 148

County Treas Watercraft Tax Estimate 5

MVT Factor 0.04878

RVT Factor 0.00087

16/20M Factor 0.00719

Comm Veh Factor 0.00340

Watercraft Factor 0.00011

2025

Haviland Cemetery District
Kiowa 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.

Haviland Cemetery District
Kiowa 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:										
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.

Haviland Cemetery District 2025
Kiowa County
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	108,380	92,052	100,010
Receipts:			
Ad Valorem Tax	49,613	43,524	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,979	2,123
Recreational Vehicle Tax		37	38
16/20M Vehicle Tax		315	313
Commercial Vehicle Tax		59	148
Watercraft Tax		5	5
In Lieu of Taxes			
Sale of lots	1,039		
Burials / Permits	190		
Interest on Idle Funds	202		
Neighborhood Revitalization Rebate		-265	-427
Miscellaneous	676		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**51,720**	**45,654**	**2,200**
Resources Available:	**160,100**	**137,706**	**102,210**
Expenditures:			
Personnel	48,834	25,500	25,500
Contractual	4,915	5,000	
Commodities	3,672	5,000	5,000
Capital Outlay	9,140	2,196	115,000
Other	1,487		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**68,048**	**37,696**	**145,500**
Unencumbered Cash Balance Dec 31	92,052	100,010	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	204,984	137,696	145,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,500
		Tax Required	43,290
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	43,290

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2025

The governing body of
Haviland Cemetery District
Kiowa County
will meet on August 6, 2024, at 6:00 PM at Haviland City Hall 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 the Kiowa 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	68,048	3.042	37,696	3.012	145,500	43,290	3.101
Debt Service							
Totals	68,048	3.042	37,696	3.012	145,500	43,290	3.101
						*Revenue Neutral Rate***	*3.119*
Less: Transfers	0		0		0		
Net Expenditures	68,048		37,696		145,500		
Total Tax Levied	45,489		43,524		xxxxxxxxxxxxxxxx		
Assessed Valuation	14,956,865		14,453,918		13,961,853		

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*

Jayne Thompson
Treasurer

Haviland Cemetery District 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	42,863	3.070	427
Debt Service			0
			0
			0
			0
			0
TOTAL	42,863	3.070	427

2024 July 1 Valuation: 13,961,853

Valuation Factor: 13,961.853

Neighborhood Revitalization Subj to Rebate: 139,033

Neighborhood Revitalization factor: 139.033

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

Docusign Envelope ID: E93EB3F3-29FF-46A1-B57D-B31D88284184

or Assistant Attorney General Chris Teters, with the Office of the Kansas Attorney General at chris.teters@ag.ks.gov.

Thank you,

New National Opioids Settlement Implementation Administrator

The Implementation Administrator is retained to provide the settlement notice required by the New National Opioids Settlement and to manage the collection of the Participation Form.

State of Kansas
Special District

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Debt Service							
Totals	68,048	3.042	37,696	3.012	145,500	43,290	3.101
						*Revenue Neutral Rate***	*3.119*
Less: Transfers	0		0		0		
Net Expenditures	68,048		37,696		145,500		
Total Tax Levied	45,489		43,524		xxxxxxxxxxxxxxxxx		
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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*

Jayne Thompson
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE HAVILAND CEMETERY DISTRICT, HEREBY NOTIFIES THE KIOWA 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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 July 15, 2024.

(Seal)

Clerk or Officer of Governing Body

RECEIVED
7/15/24