State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Downing-Kelso 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	Amount of 2024 Ad Valorem Tax	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	17-330	5	16,923	15,000	9.235
Debt Service	10-113				
Totals		xxxxxxxxx	16,923	15,000	9.235
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,624,320

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 5.337

Assisted by:
Morris County Clerk
Chelsey Schmidt
Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Andrea Timm
Rita Oliver
Allan Timm treas.
Allan Cashman

Attest: Nov. 1st, 2024
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Downing-Kelso Cemetery District
Morris 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	8,682	416	14	62	15	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,682	416	14	62	15	0

County Treas Motor Vehicle Estimate 416

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04792

RVT Factor 0.00161

16/20M Factor 0.00714

Comm Veh Facto 0.00173

Watercraft Facto 0.00000

2025

Downing-Kelso Cemetery District
Morris 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.

Downing-Kelso Cemetery District
Morris 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.

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	6,760	7,510	1,416
Receipts:			
Ad Valorem Tax	8,586	8,682	xxxxxxxxxxxxxxxx
Delinquent Tax	136		
Motor Vehicle Tax	422	419	416
Recreational Vehicle Tax	13	9	14
16/20M Vehicle Tax	56	47	62
Commercial Vehicle Tax	16	14	15
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,229**	**9,171**	**507**
Resources Available:	**15,989**	**16,681**	**1,923**
Expenditures:			
Downing Cemetery			
Kelso Church/Cemetery			
Mowing/Maintenanc/Utilities	8,416	15,200	16,858
RNR & Budget Publications	63	65	65
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**8,479**	**15,265**	**16,923**
Unencumbered Cash Balance Dec 31	7,510	1,416	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	12,817	16,402	16,923
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,923
		Tax Required	15,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	15,000

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Downing-Kelso Cemetery District

Morris County

will meet on September 9th, 2024 at 4:00 PM at Morris County Courthouse, 501 W Main St., Council Grove for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Morris 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	8,479	5.278	15,265	5.209	16,923	15,000	9.220
Debt Service							
Totals	8,479	5.278	15,265	5.209	16,923	15,000	9.220
						*Revenue Neutral Rate**	*5.337*
Less: Transfers	0		0		0		
Net Expenditures	8,479		15,265		16,923		
Total Tax Levied	8,680		8,682		xxxxxxxxxxxxxxx		
Assessed Valuation	1,644,655		1,666,608		1,626,891		

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*

Allan Timm

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Mor
Coun

AFFIDAVIT OF

State of Kansas, ss.
Morris County

JAN SCIACCA, being first duly sworn, D
of the Council Grove Republican, a daily
and published in and of general circulatio
paid circulation on a daily basis in Morris
is not a trade, religious or fraternal public

Said newspaper is a daily published at l
published continuously and uninterrupte
more than five years prior to the first publ
ted at the post office of Council Grove in
That the attached notice is a true copy the
entire issue of said newspaper for one ti
aforesaid on the 26th day of August, 202

Subscribed and sworn to before me this

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JMERSON
MY APPT. EXPIRES 9-3-25

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2025

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Downing-Kelso Cemetery District
Morris County
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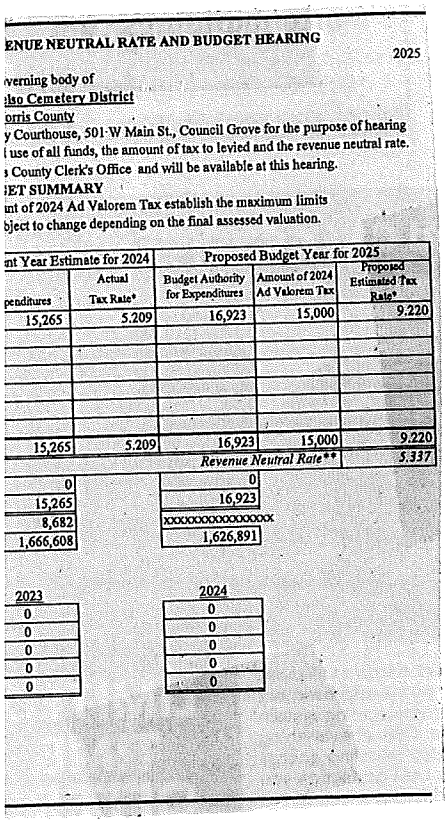
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*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Allan Timm

FILED
AUG 30 2024
Morris County Clerk
Council Grove, KS 66846



ENUE NEUTRAL RATE AND BUDGET HEARING 2025

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orris County
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15,265	5.209	16,923	15,000	9.220
			Revenue Neutral Rate**	5.337

0	0
15,265	16,923
8,682	xxxxxxxxxxxxxxx
1,666,608	1,626,891

2023	2024
0	0
0	0
0	0
0	0
0	0

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 26th day of August, 2024.

Jan Sciacca

Subscribed and sworn to before me this 26th day of August, 2024

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Resolution No. 2024-01

A RESOLUTION OF THE DOWNING-KELSO CEMETERY BOARD, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Downing-Kelso Cemetery was calculated as 5.337 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Downing-Kelso Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Downing-Kelso Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DOWNING-KELSO CEMETERY:

The Downing- Kelso Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.337 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 9th day of September 2024 (month and year) and SIGNED by the Governing Body.

Andrea Timm, sec

Kathy Ottinger Pres

Alan Cashman dir.

Ella Linn treas

Attested: Libby Schmidt

Roll Call Vote

A Roll Call Vote of the Downing-Kelso Cemetery Board To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9th, 2024
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Andrea Timm	X		
M. Allan Cashman	X		
Rita Oliver	X		
Allan Timm	X		
TOTAL			

Certified:

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DOWNING-KELSO CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed ~~mill~~ levy rate is 9.220. The date of our hearing is Sept 9th at 4:00 AM/PM and will be held at 501 W Main address in Council Grove, 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, 2023.

WITNESS my hand and official seal on 07-20-, 2024.

(Seal)

Andrea Simmons

Clerk or ~~Officer~~ of Governing Body