CERTIFICATE

2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Inman 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	27,736	24,751	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	27,736	24,751	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.562
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Jim Swisher
James E Loewen

Attest: 7-16, 2024
Hollie D. Kelsey
County Clerk

Governing Body

CPA Summary

Inman Cemetery
McPherson 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	17,108	1,375	38	37	122	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,108	1,375	38	37	122	7

County Treas Motor Vehicle Estimate 1,375

County Treas Recreational Vehicle Estimate 38

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 122

County Treas Watercraft Tax Estimate 7

MVT Factor 0.08037

RVT Factor 0.00222

16/20M Factor 0.00216

Comm Veh Facto 0.00713

Watercraft Factor 0.00041

2025

Inman Cemetery
McPherson 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
General	Cap. Imp. Reserve	-	-	4,000	17-1336a
	Totals	0	0	4,000	
	Adjustments*				
	Adjusted Totals	0	0	4,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Inman Cemetery
McPherson 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**	**0**

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

Inman Cemetery
McPherson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
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	4,806	4,168	701
Receipts:			
Ad Valorem Tax	14,233	16,766	xxxxxxxxxxxxxxx
Delinquent Tax	265	140	160
Motor Vehicle Tax	1,220	1,185	1,375
Recreational Vehicle Tax	37	31	38
16/20M Vehicle Tax	35	40	37
Commercial Vehicle Tax	114	93	122
Watercraft Tax		8	7
In Lieu of Taxes			
Lot Sales	1,420	1,000	1,000
Maintenance	30		
Interest on Idle Funds	12	20	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**17,366**	**19,283**	**2,769**
Resources Available:	**22,172**	**23,451**	**3,470**
Expenditures:			
Personnel	14,596	16,950	15,500
Contractual	534	600	500
Commodities	169	250	200
Insurance	2,705	2,850	2,900
Capital Outlay		2,100	4,636
Trsf to Cap. Imp. Reserve			4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**18,004**	**22,750**	**27,736**
Unencumbered Cash Balance Dec 31	4,168	701	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	22,750	22,750	27,736
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,736
		Tax Required	24,266
	Delinquent Comp Rate:	2.0%	485
		Amount of 2024 Ad Valorem Tax	24,751

CPA Summary

Inman Cemetery

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cap Imp Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,355	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		25,355
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	57									
Total Receipts	57	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	57
Resources Available:	25,412	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,412
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	25,412	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,412 **
										25,412 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Inman Cemetery

McPherson County

will meet on September 9, 2024 at 6:30 P.M. at 50 Arapaho Road, Inman, KS 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 City Hall, Inman, 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 202		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	18,004	0.496	22,750		27,736	24,751	0.797
Debt Service							
Non-Budgeted Funds							
Totals	18,004	0.496	22,750	0.000	27,736	24,751	0.797
						*Revenue Neutral Rate***	*0.562*
Less: Transfers	0		0		4,000		
Net Expenditures	18,004		22,750		23,736		
Total Tax Levied	14,641		17,108		xxxxxxxxxxxxxxx		
Assessed Valuation	29,618,711		30,632,506		31,047,721		

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*

Jim Swisher

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF INMAN CEMETERY, HEREBY NOTIFIES THE MCPHERSON 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 0.797 The date of our hearing is September 9, 2024 at 6:30 PM and will be held at the Inman Cemetery, 50 Arapaho Road, Inman, 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 June 26, 2024.

(Seal)

Jim Swisher

Clerk or Officer of Governing Body

Published in McPherson Sentinel
Aug 21, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Inman Cemetery

McPherson County

will meet on September 9, 2024 at 6:30 P.M. at 50 Arapaho Road, Inman, KS 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 City Hall, Inman, 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	18,004	0.496	22,750	0.569	27,736	24,751	0.797
Totals	18,004	0.496	22,750	0.569	27,736	24,751	0.797
						*Revenue Neutral Rate***	*0.562*
Less: Transfers	0		0		4,000		
Net Expenditures	18,004		22,750		23,736		
Total Tax Levied	14,641		17,108		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,618,711		30,632,506		31,047,721		

*Tax rates are expressed in mills.

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

Jim Swisher, Board Member

2540780

Roll Call Vote

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

Governing Body Member	Yes	No	No Vote
Jim Swisher	X		
James Toews	X		
Vacant			
TOTAL	**2**		

Certified:
Jim Swisher

Resolution No. 2024 - 01

A RESOLUTION OF THE Inman Cemetery, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Inman Cemetery was calculated as 0.562 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Inman 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 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Inman Cemetery:

The Inman Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.562 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 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Inman Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 9, 2024.

Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Jim Swisher	X		
[illegible]	X		
TOTAL			

Certified:

Rick Watts