State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Edward County, State of Kansas
We, the undersigned, officers of
North Edwards 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	109,000	85,977	3.468
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	109,000	85,977	3.468
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			24,791,974
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 2.903

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Emily White
Peter Adkins

Governing Body

Attest: Nov. 1, 2024
Mina K. Schmidt
County Clerk

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

CPA Summary

North Edwards Cemetery
Edward 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	71.941	5.362	102	652	436	33
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	71.941	5.362	102	652	436	33

County Treas Motor Vehicle Estimate 5.362

County Treas Recreational Vehicle Estimate 102

County Treas 16/20M Vehicle Estimate 652

County Treas Commercial Vehicle Tax Estimate 436

County Treas Watercraft Tax Estimate 33

MVT Factor 0.07453

RVT Factor 0.00142

16/20M Factor 0.00906

Comm Veh Factor 0.00606

Watercraft Factor 0.00046

2025

North Edwards Cemetery
Edward 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	Improvements	1,724	-	-	Resolutions
General	Equipment	1,724	-	-	Resolutions
General	Memorial	12	-	-	Resolutions
	Totals	3,460	0	0	
	Adjustments*				
	Adjusted Totals	3,460	0	0	

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

North Edwards Cemetery
Edward 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
None							
			Total	**0**	**0**	**0**	**0**

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

North Edwards Cemetery
Edward 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	10,692	14,330	9,738
Receipts:			
Ad Valorem Tax	69,838	71,941	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,001		
Motor Vehicle Tax	5,945	5,958	5,362
Recreational Vehicle Tax	123	119	102
16/20M Vehicle Tax	683	708	652
Commercial Vehicle Tax	484	526	436
Watercraft Tax	22	26	33
LAVTR			0
In Lieu of Taxes	92		
Sale of Lots	1,000	600	200
Opening & Closing	4,050	5,000	5,000
Reimbursements			
Donations			
Sale of Equipment			
Interest on Idle Funds	3,461	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	350		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**87,049**	**86,378**	**13,285**
Resources Available:	**97,741**	**100,708**	**23,023**
Expenditures:			
Operations	5,696	5,970	6,000
Salaries & Wages	63,255	53,000	63,000
Employee Benefits		12,000	15,000
Fuel		7,000	7,000
Insurance	8,500	10,000	10,000
Mowing	2,500		
Equipment			
Improvements		3,000	8,000
Transfer to Machinery & Equipment	1,724		
Transfer to Civil War Memorial			
Transfer to Road Improvement Reserve	1,724		
Transfer to Memorial Fund (Interest)	12		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**83,411**	**90,970**	**109,000**
Unencumbered Cash Balance Dec 31	14,330	9,738	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	86,399	95,970	109,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,000
		Tax Required	85,977
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	85,977

CPA Summary

North Edwards Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Fund		**Cemetery Road Improven**		**Machinery & Equipment**		**Civil War Monument**		**0**		
Unencumbered Cash Balance Jan 1	1,336	Unencumbered Cash Balance Jan 1	89,894	Unencumbered Cash Balance Jan 1	78,145	Unencumbered Cash Balance Jan 1	4,605	Unencumbered Cash Balance Jan 1		Total 173,980
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	12	Interest	1,724	Interest	1,724					
Donations		TR from General		TR from General						
Total Receipts	12	Total Receipts	1,724	Total Receipts	1,724	Total Receipts	0	Total Receipts	0	3,460
Resources Available:	1,348	Resources Available:	91,618	Resources Available:	79,869	Resources Available:	4,605	Resources Available:	0	177,440
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Purchase of Land		Can AM Side by Side	22,120					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	22,120	Total Expenditures	0	Total Expenditures	0	22,120
Cash Balance Dec 31	1,348	Cash Balance Dec 31	91,618	Cash Balance Dec 31	57,749	Cash Balance Dec 31	4,605	Cash Balance Dec 31	0	155,320 **
										155,320 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
202Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
North Edwards Cemetery
Edward County
will meet on September 18, 2025 at 7:00 PM at Kinsley City Hall, 721 Marsh, Kinsley 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 434 W 3rd Street, Kinsley 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	83,411	3.142	90,970	2.852	109,000	85,977	3.469
Reserves	22,120						
Totals	105,531	3.142	90,970	2.852	109,000	85,977	3.469
						*Revenue Neutral Rate***	*2.903*
Less: Transfers	3,460		0		0		
Net Expenditures	102,071		90,970		109,000		
Total Tax Levied	71,941		71,941		xxxxxxxxxxxxxxxxx		
Assessed Valuation	22,896,146		25,226,089		24,785,917		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Emily White

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the North Edwards Cemetery was calculated as 2.903 mills by the Edward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the North Edwards 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 18, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the North Edwards 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 North Edwards Cemetery :

The North Edwards Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.903 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 18th day of Sept. 2024 (month and year) and SIGNED by the Governing Body.

Emily White

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Emily White	X		
Doug Richards	X		
Peter J. Heinz	X		
Tom Carlson	X		
Total	4		

Attested: _____

Legals

(First published in the Edwards County Sentinel on July 24, 2024)

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Edward County
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Detailed budget information is available at 434 W 3rd Street, Kinsley and will be available at this hearing

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	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	83,441	3.162	90,970	2.852	109,000	85,977	3.469
Reserves	22,120						
Totals	105,531	3.162	90,970	2.852	109,000	85,977	3.469
						*Revenue Neutral Rate***	2.903
Less: Transfers	3,460		0		0		
Net Expenditures	102,071		90,970		109,000		
Total Tax Levied	71,941		71,941		xxxxxxxxxxxxxxxxx		
Assessed Valuation	22,806,146		25,226,089		24,785,917		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988*

Emily White