CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
#1 ABILENE 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	0	5	151,500	136,791	1.603
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	151,500	136,791	1.603
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			85,603,761
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.557
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 5, 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

Published in The Abilene Reflector Chronicle on Friday July 26th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
#1 ABILENE CEMETERY
DICKINSON COUNTY

State of Kansas
2025 Special District

will meet on September 3, 2024 at 7:00am at Office, 502 NW 21st St, Abilene, Ks 67410 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 Office, 502 NW 21st St, Abilene, Ks 67410 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	142,000	1.603	145,000	1.603	151,500	136,791	1.604
Debt Service							
Non-Budgeted Funds	46,606						
Totals	188,606	1.603	145,000	1.603	151,500	136,791	1.604
						*Revenue Neutral Rate***	*1.557*
Less: Transfers	24,169		11,000		12,000		
Net Expenditures	164,437		134,000		139,500		
Total Tax Levied	142,000		133,094		xxxxxxxxxx		
Assessed Valuation	78,949,211		83,077,453		85,304,721		

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

#1 Abilene Cemetery
0

AFFIDAVIT OF PUBLICA

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Ed Boice being first duly s
That I am the editor of the Reflector-Chronicle, a da
the State of Kansas, and published in and of general
County, Kansas, with a general paid circulation on
said newspaper is not a trade, religious or fraternal

Said newspaper is a daily published at le
been so published continuously and uninterruptedly
for period of more than five years prior to the first p
and has been admitted at the post office of Abilene, i
class matter.

That the attached notice is a true copy ther
the regular and entire issue of said newspaper for ___
weeks, the first publication thereof being made as
7-26, 2024 with subsequent publica
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $60.00

Subscribed and sworn to before me this ___
July, 2

Kim
Notary Pu
My commission
Approved:___
Judge _____

STATE OF KANSAS
NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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circulation in Dickinson
a monthly basis, and that
publication.

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_____, 20_____

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26th day of

)24

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expires 9.31.2025

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RECEIVED

AUG 19 2024

Roll Call Vote

A Roll Call Vote of the **#1 Abilene Cemetery** To Levy a Property Tax Exceeding th
Hearing to Exceed Revenue Neutral Rate held on Sept 3,
Resolution No. 2024-1

Governing Body Member	Yes	
Kyle McCook	✓	
Jerry Jacobson	✓	
Tim Shafer	✓	
LeAnne Litka	✓	
TOTAL	4	

Certified: LeAnne Litka

ıe Revenue Neutral Rate
2024

No	No Vote



Resolution No. 2024-1

A RESOLUTION OF THE #1 ABILENE CEMETERY, KANSAS TO LEVY A TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the #1 Abilene Cemetery was calc 1.557 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the #1 Abilene C require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 3 Sept 24 interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Ab'lene Cem, having heard testim necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOD ABILENE CEMETERY:

The #1 Abilene Cemetery shall levy a property tax rate exceeding the Revenue 1.604 mills.

This resolution shall take effect and be in force immediately upon its adoption and sh effect until future action is taken by the Governing Body.

ADOPTED this 3 day of Sept (month and year) and SIGNED by Body.

Dellene Scott

Attested:

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#1 ABILENE CEMETERY
DICKINSON 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	133,094	13,158	277	75	684	62
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	133,094	13,158	277	75	684	62

County Treas Motor Vehicle Estimate 13,158

County Treas Recreational Vehicle Estimate 277

County Treas 16/20M Vehicle Estimate 75

County Treas Commercial Vehicle Tax Estimate 684

County Treas Watercraft Tax Estimate 62

MVT Factor 0.09886

RVT Factor 0.00208

16/20M Factor 0.00056

Comm Veh Facto 0.00514

Watercraft Factor 0.00046

2025

#1 ABILENE CEMETERY
DICKINSON 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	Improvement	24,169	11,000	12,000	K.S.A 17-1336 a
	Totals	24,169	11,000	12,000	
	Adjustments*				
	Adjusted Totals	24,169	11,000	12,000	

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

#1 ABILENE CEMETERY
DICKINSON 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.

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	4,566	263	454
Receipts:			
Ad Valorem Tax	123,186	133,094	xxxxxxxxxxxxxxxx
Delinquent Tax	1,258		
Motor Vehicle Tax	12,299	11,120	13,158
Recreational Vehicle Tax	256	236	277
16/20M Vehicle Tax	49	72	75
Commercial Vehicle Tax	649	602	684
Watercraft Tax		68	62
In Lieu of Taxes		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**137,697**	**145,191**	**14,255**
Resources Available:	**142,263**	**145,454**	**14,709**
Expenditures:			
Salaries -Wages	69,813	73,000	70,000
Employee Benefits	30,861	22,000	31,000
Supplies/Publications	4,983	5,000	5,000
Equipment		1,000	1,500
Labor	1,350	6,000	2,000
Insurance			
Utilities -	1,641	16,000	2,000
Mileage			
Repairs/maintenance	9,184	11,000	17,000
Transfer	24,169	11,000	22,000
Cash Reserve (2025 column)			1,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**142,000**	**145,000**	**151,500**
Unencumbered Cash Balance Dec 31	263	454	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	142,000	146,000	151,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,500
		Tax Required	136,791
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	136,791

CPA Summary

#1 ABILENE CEMETERY 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 85,304,721

Valuation Factor: 85,304.721

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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