# CERTIFICATE

2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
**Empire 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 | 23,900 | 19,841 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 23,900 | 19,841 | |
| Budget Hearing Notice | | 7 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 0.963 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

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

Attest: 7-16, 2024

County Clerk

Governing Body

**CPA Summary**

Empire 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 | 19,873 | 1,847 | 49 | 37 | 179 | 11 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 19,873 | 1,847 | 49 | 37 | 179 | 11 |

County Treas Motor Vehicle Estimate 1,847

County Treas Recreational Vehicle Estimate 49

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 179

County Treas Watercraft Tax Estimate 11

MVT Factor 0.09294

RVT Factor 0.00247

16/20M Factor 0.00186

Comm Veh Facto 0.00901

Watercraft Factor 0.00055

2025

Empire 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 | 3,000 | 3,000 | 3,000 | 17-133a |
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| | **Totals** | 3,000 | 3,000 | 3,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 3,000 | 3,000 | 3,000 | |

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

Empire 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 |
|---|---|---|---|---|---|---|---|
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| | | | **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<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 995 | 2,557 | 1,960 |
| Receipts: | | | |
| Ad Valorem Tax | 19,784 | 19,476 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 297 | 150 | 145 |
| Motor Vehicle Tax | 1,883 | 1,815 | 1,847 |
| Recreational Vehicle Tax | 46 | 51 | 49 |
| 16/20M Vehicle Tax | 39 | 40 | 37 |
| Commercial Vehicle Tax | 185 | 178 | 179 |
| Watercraft Tax | | 18 | 11 |
| In Lieu of Taxes | | | |
| | | | |
| Lot Sales | 0 | 200 | 200 |
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| Interest on Idle Funds | 20 | 25 | 20 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **22,254** | **21,953** | **2,488** |
| **Resources Available:** | **23,249** | **24,510** | **4,448** |
| Expenditures: | | | |
| Personnel | 0 | 0 | 0 |
| Contractual | 11,923 | 12,250 | 12,500 |
| Commodities | 1,360 | 4,100 | 3,500 |
| Insurance | 1,333 | 1,550 | 1,800 |
| Capital Outlay | 3,076 | 1,650 | 3,100 |
| Trsf to Capital Imp. Reserve | 3,000 | 3,000 | 3,000 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **20,692** | **22,550** | **23,900** |
| Unencumbered Cash Balance Dec 31 | 2,557 | 1,960 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 22,000 | 22,550 | 23,900 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 23,900 |
| | | Tax Required | 19,452 |
| | Delinquent Comp Rate: | 2.0% | 389 |
| | | Amount of 2024 Ad Valorem Tax | 19,841 |

**CPA Summary**

Empire 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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Improvement** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 18,609 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 18,609 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 171 | | | | | | | | | |
| Lot Sales | 500 | | | | | | | | | |
| Trsf from Genera | 3,000 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 3,671 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 3,671 |
| Resources Available: | 22,280 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 22,280 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 22,280 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 22,280 ** |
| | | | | | | | | | | 22,280 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
Special District

**NOTICE OF BUDGET HEARING**

The governing body of

**Empire Cemetery**

McPherson County

will meet on July 29, 2024 at 7:00 P.M. at Empire Cemetery, McPherson County 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 Galva City Hall, Galva, 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 | 20,692 | 1.048 | 22,550 | 1.002 | 23,900 | 19,841 | 0.961 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 20,692 | 1.048 | 22,550 | 1.002 | 23,900 | 19,841 | 0.961 |
| | | | | | | *Revenue Neutral Rate*** | *0.963* |
| Less: Transfers | 3,000 | | 3,000 | | 3,000 | | |
| Net Expenditures | 17,692 | | 19,550 | | 20,900 | | |
| Total Tax Levied | 19,906 | | 19,873 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 19,001,546 | | 19,861,407 | | 20,645,420 | | |

| 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*

Linda Andersen

Board Member

## Notice of Revenue Neutral Rate Intent'

**THE GOVERNING BODY OF Empire Cemetery HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:**

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

__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 7/16 ,2024.

(Seal)

Linda Andersen

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically

Published in McPherson Sentinel
Jul 17, 2024

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**McPherson County**

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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 | Amount of 2024 Ad | Proposed Estimated Tax |
| General | 20,692 | 1.048 | 22,550 | 1.002 | 23,900 | 19,841 | 0.961 |
| Non-Budgeted | | | | | | | |
| Totals | 20,692 | 1.048 | 22,550 | 1.002 | 23,900 | 19,841 | 0.961 |
| | | | | | | *Revenue Neutral Rate*** | *0.963* |
| Less: Transfers | 3,000 | | 3,000 | | 3,000 | | |
| Net Expenditur | 17,692 | | 19,550 | | 20,900 | | |
| Total Tax Levi | 19,906 | | 19,873 | | xxxxxxxxxxxxxxx | | |
| Assessed Valu | 19,001,546 | | 19,861,407 | | 20,645,420 | | |

*Tax rates are expressed in mills.

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

Linda Andersen, Board Member

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