State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of THOMAS, State of Kansas
We, the undersigned, officers of
GEM 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	6,780	3,855	
Debt Service	10-113				
DONATION			10,000		
Totals		xxxxxxxxx	16,780	3,855	
Budget Hearing Notice					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	0.674
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: October 1, 2024

County Clerk

Governing Body

CPA Summary

GEM CEMETERY
THOMAS

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	3,857	117	5	27	7	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,857	117	5	27	7	0

County Treas Motor Vehicle Estimate 117

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 7

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03037

RVT Factor 0.00118

16/20M Factor 0.00702

Comm Veh Facto 0.00181

Watercraft Factor 0.00000

2025

GEM CEMETERY
THOMAS

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
	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.

GEM CEMETERY
THOMAS

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.

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	6,177	6,412	2,769
Receipts:			
Ad Valorem Tax	3,810	3,857	xxxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	122	111	117
Recreational Vehicle Tax	5	4	5
16/20M Vehicle Tax	25	29	27
Commercial Vehicle Tax	5	6	7
Watercraft Tax			0
In Lieu of Taxes			
Lot sales		150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-12		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,960**	**4,157**	**156**
Resources Available:	**10,137**	**10,569**	**2,925**
Expenditures:			
MOWING	2,850	5,500	4,575
UTILITIES	543	700	700
PUBLICATIONS	282	400	400
BUDGET PREP	50	150	150
SPRAYING		750	700
SUPPLIES		300	255
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,725**	**7,800**	**6,780**
Unencumbered Cash Balance Dec 31	6,412	2,769	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	6,430	7,800	6,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,780
		Tax Required	3,855
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,855

CPA Summary

GEM CEMETERY 2025
THOMAS
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

GEM CEMETERY 2025 State of Kansas
THOMAS Special District
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

•PUBLIC NOTICE•

Published in The Colby Free Press on August 21, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

GEM CEMETERY

THOMAS

will meet on at at 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 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	3,725	0.638	7,800	0.651	6,785	3,860	0.674
Debt Service							
DONATION			10,000		10,000		
Totals	3,725	0.638	17,800	0.651	16,785	3,860	0.674
						*Revenue Neutral Rate***	*0.674*
Less: Transfers	0		0		0		
Net Expenditures	3,725		17,800		16,785		
Total Tax Levied	3,885		3,857		xxxxxxxxxxxxxxx		
Assessed Valuation	6,092,978		5,931,600		5,731,081		

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*

0

GEM 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: 5,731,081

Valuation Factor: 5,731.081

Neighborhood Revitalization Subj to Rebate: 59,098

Neighborhood Revitalization factor: 59.098

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **DONATION**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,318	22,499	12,499
Receipts:			
Interest on Idle Funds	181		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**181**	**0**	**0**
Resources Available:	**22,499**	**22,499**	**12,499**
Expenditures:			
upkeep and supplies		10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	22,499	12,499	2,499
2023/2024/2025 Budget Authority Amount	10,000	10,000	10,000

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary