State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery District #2

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	Amount of 2024 Ad Valorem Tax	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	154,000	89,923	1.396
Totals		xxxxxxxxx	154,000	89,923	1.396
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

64,428,929
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.400
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: August 19, 2024
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Cemetery District #2
Kearny 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	90,017	4,906	79	153	324	12
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	90,017	4,906	79	153	324	12

County Treas Motor Vehicle Estimate 4,906

County Treas Recreational Vehicle Estimate 79

County Treas 16/20M Vehicle Estimate 153

County Treas Commercial Vehicle Tax Estimate 324

County Treas Watercraft Tax Estimate 12

MVT Factor 0.05450

RVT Factor 0.00088

16/20M Factor 0.00170

Comm Veh Facto 0.00360

Watercraft Facto 0.00013

2025

Cemetery District #2
Kearny 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
None					
	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.

Cemetery District #2
Kearny 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Cemetery District #2 2025
Kearny County
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	107,747	96,298	57,331
Receipts:			
Ad Valorem Tax	88,710	90,017	xxxxxxxxxxxxxxxx
Delinquent Tax	593		
Motor Vehicle Tax	7,175	4,535	4,906
Recreational Vehicle Tax		76	79
16/20M Vehicle Tax	235	205	153
Commercial Vehicle Tax		344	324
Watercraft Tax		9	12
In Lieu of Taxes			
Sale of Lots	2,900		
O/C Graves	4,025		
Interest on Idle Funds	3,592	2,200	2,100
Neighborhood Revitalization Rebate		-353	-828
Miscellaneous	2,565		
Does misc. exceed 10% of Total Rec			
Total Receipts	**109,795**	**97,033**	**6,746**
Resources Available:	**217,542**	**193,331**	**64,077**
Expenditures:			
Personal Services	76,866	75,000	80,000
Contractual	13,521	12,000	15,000
Commodities	19,522	12,000	20,000
Capital Outlay	11,335	37,000	39,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp			
Total Expenditures	**121,244**	**136,000**	**154,000**
Unencumbered Cash Balance Dec 31	96,298	57,331	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	144,500	154,000	154,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,000
		Tax Required	89,923
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	89,923

CPA Summary
No assurance is provided.

line, Friday 5:00 p.m.

PUBLIC NOTICE

(Published in The Lakin Independent on Wednesday, July 24, 2024.)

NOTICE OF BUDGET HEARING

2025

The governing body of
Cemetery District #2
Kearny County
will meet on August 15, 2024 at 9:15AM at Kearny County Courthouse, Lakin, KS 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 Kearny County Courthouse, Lakin, 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	121,244	1.059	136,000	1.071	154,000	89,923	1.398
Totals	121,244	1.059	136,000	1.071	154,000	89,923	1.398
						*Revenue Neutral Rate***	*1.400*
Less: Transfers	0		0		0		
Net Expenditures	121,244		136,000		154,000		
Total Tax Levied	89,998		90,017		xxxxxxxxxxxxxxx		
Assessed Valuation	85,046,265		84,057,726		64,311,778		

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*

Gayle Ansel
Treasurer

Page No. 6

KEARNY COUNTY TREASURER

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	89,095	1.385	828
Debt Service			0
			0
			0
			0
			0
TOTAL	89,095	1.385	828

2024 July 1 Valuation: 64,311,778

Valuation Factor: 64,311.778

Neighborhood Revitalization Subj to Rebate: 597,564

Neighborhood Revitalization factor: 597.564

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