State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Whitewater Cemetery

County Copy

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

RECEIVED
AUG 25 2025
MARION COUNTY CLERK
MARION KS 66861

Not Exceeding

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	0	5	25,141	5,437	1.192
Debt Service	10-113				
Totals		xxxxxxxxx	25,141	5,437	1.192
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4559234

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.193
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Ashley Herpich
Marion County Clerk
Address:
200 S Third St., Suite 104
Marion, KS 66861
Email:
coclerk@marioncoks.net

Attest: Oct 24, 2025
County Clerk

Governing Body

CPA Summary

Whitewater Cemetery
Marion County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,437	66	1	5	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,437	66	1	5	0	0

County Treas Motor Vehicle Estimate 66

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01214

RVT Factor 0.00018

16/20M Factor 0.00092

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Whitewater Cemetery
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Whitewater Cemetery
Marion County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
			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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,528	18,280	19,664
Receipts:			
Ad Valorem Tax	5,371	5,437	xxxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax	64	57	66
Recreational Vehicle Tax	0	0	1
16/20M Vehicle Tax	5	4	5
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
In Lieu of Taxes			
Sale of Lots	1,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-35	-32
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,952**	**5,463**	**40**
Resources Available:	**21,480**	**23,743**	**19,704**
Expenditures:			
Operations	3,200	3,250	4,000
Publications		229	229
Supplies		300	300
Labor/Equipment		300	300
Bond			100
Cash Reserve (2026 column)			20,212
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,200**	**4,079**	**25,141**
Unencumbered Cash Balance Dec 31	18,280	19,664	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	19,156	21,430	25,141
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,141
		Tax Required	5,437
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,437

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2026

The governing body of
Whitewater Cemetery
Marion County
will meet on August 5, 2025 at 6:00 PM at 2139 20th, Burns, 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.
led budget information is available at the Marion County Clerk's Office, 200 S. Third St., Marion, KS and will be available at this hea

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,200	1.134	4,079	1.164	25,141	5,437	1.193
Debt Service							
Totals	3,200	1.134	4,079	1.164	25,141	5,437	1.193
						*Revenue Neutral Rate***	*1.193*
Less: Transfers	0		0		0		
Net Expenditures	3,200		4,079		25,141		
Total Tax Levied	5,450		5,437		xxxxxxxxxxxxxxx		
Assessed Valuation	4,790,915		4,669,406		4,555,995		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
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*

Wesley Brewer
Board Member

Whitewater Cemetery

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	5,437	1.193	32
Debt Service			0
			0
			0
			0
			0
TOTAL	5,437	1.193	32

2025 July 1 Valuation: 4,555,995

Valuation Factor: 4,555.995

Neighborhood Revitalization Subj to Rebate: 26,802

Neighborhood Revitalization factor: 26.802

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

First published July 9, 2025, in the Marion County Record, Marion, Kansas (1t)

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Outstanding Indebtedness, Jan 1,	2023	2024	2025
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Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Wesley Brewer, Board Member

M-43-2746

trical distribution center near more than 50 y

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 9th day of July, 2025 .

Subscribed and sworn to before me this
9th day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $261.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

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Wesley Brewer, Board Member

M-43-2746