CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Inman 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1344	5	29,136	24,684	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	29,136	24,684	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.792
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

X James E. Loewen

X Jim Swisher

Attest: 8-5, 2025
Hollie D. McIlroy
County Clerk

Governing Body

CPA Summary

Inman Cemetery
McPherson 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	25,231	2,052	62	38	178	8
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	25,231	2,052	62	38	178	8

County Treas Motor Vehicle Estimate 2,052

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 38

County Treas Commercial Vehicle Tax Estimate 178

County Treas Watercraft Tax Estimate 8

MVT Factor 0.08133

RVT Factor 0.00246

16/20M Factor 0.00151

Comm Veh Factor 0.00705

Watercraft Factor 0.00032

2026

Inman Cemetery
McPherson 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.

Inman Cemetery
McPherson 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.

Inman Cemetery
McPherson County
2026

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	4,168	1,729	1,458
Receipts:			
Ad Valorem Tax	16,895	24,726	xxxxxxxxxxxxxxxx
Delinquent Tax	224	160	140
Motor Vehicle Tax	1,290	1,375	2,052
Recreational Vehicle Tax	36	38	62
16/20M Vehicle Tax	42	37	38
Commercial Vehicle Tax	107	122	178
Watercraft Tax		7	8
In Lieu of Taxes			
Lot Sales	1,410	1,000	1,000
Insurance Refund	2,903		
Sale of Equipment	800		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,707**	**27,465**	**3,478**
Resources Available:	**27,875**	**29,194**	**4,936**
Expenditures:			
Personnel	3,360	3,500	3,500
Contractual	12,765	13,500	13,500
Commodities	1,037	200	600
Insurance	5,984	6,100	6,100
Capital Outlay	3,000	436	1,436
Trsf to Cap. Imp. Reserve		4,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**26,146**	**27,736**	**29,136**
Unencumbered Cash Balance Dec 31	1,729	1,458	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	30,439	27,736	29,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,136
		Tax Required	24,200
	Delinquent Comp Rate:	2.0%	484
		Amount of 2025 Ad Valorem Tax	24,684

CPA Summary

Inman Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Inpr. Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,441	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		25,441
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	29									
Total Receipts	29	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	29
Resources Available:	25,470	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,470
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Impr.	3,498									
Total Expenditures	3,498	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,498
Cash Balance Dec 31	21,972	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	21,972 **
										21,972 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of

Inman Cemetery

McPherson County

will meet on August 5, 2025 at 6:30 P.M. at 50 Arapaho Road, Inman, 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 Inman City Hall, Inman, KS and will be available at this hearing.

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	26,146	0.558	27,736	0.812	29,136	24,684	0.774
Debt Service							
Non-Budgeted Funds	3,498						
Totals	29,644	0.558	27,736	0.812	29,136	24,684	0.774
						*Revenue Neutral Rate***	*0.792*
Less: Transfers	0		0		0		
Net Expenditures	29,644		27,736		29,136		
Total Tax Levied	17,108		25,231		xxxxxxxxxxxxxxxx		
Assessed Valuation	30,632,506		31,072,742		31,873,383		

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*

Jim Swisher

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Inman 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, 2025.

WITNESS my hand and official seal on 7-17, 2025

(Seal)

Rick Witt, Co. Admin
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.

NOTICE OF BUDGET HEARING 2026

The governing body of

Inman Cemetery

McPherson County

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*Tax rates are expressed in mills.

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

Jim Swisher, Board Member

Published in McPherson Sentinel July 23, 2025.

3679810

RECEIVED JUL 25 2025

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Jul 23, 2025

Advertising Fee: $70.64

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301856
Expires on August 17, 2026

Signed or attested before me on this: 07/25/2025

Notary Public

Notarized remotely online using communication technology via Proof.

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Inman 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 2026; and (3) the
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1 1316 8/25
22,470,595,283
21,875,642

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Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					31,878,199
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.792
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: _____, 2025

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

CPA Summary