State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
Cemetery District #1

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: 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	15-1015	5	1,504,330	308,989	2.891
Debt Service	10-113				
Totals		xxxxxxxxxx	1,504,330	308,989	2.891
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					107614821
					Nov. 1, 2025 Total Assessed Valuation

RNR 2.873

Assisted by:

Address:

Email:

Connie Hittle
Connie Stamp
Mike Shelson

Governing Body

Attest: Oct. 1, 2025

County Clerk

SEAL — COUNTY CLERK — STEVENS COUNTY, KANSAS

CPA Summary

Cemetery District #1
Stevens 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	308,923	25,798	370	0	1,814	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	308,923	25,798	370	0	1,814	0

County Treas Motor Vehicle Estimate 25,798

County Treas Recreational Vehicle Estimate 370

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 1,814

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08351

RVT Factor 0.00120

16/20M Factor 0.00000

Comm Veh Factor 0.00587

Watercraft Factor 0.00000

2026

Cemetery District #1
Stevens 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.

State of Kansas
Special District

Cemetery District #1
Stevens 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 you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Cemetery District #1
Stevens County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	936,038	1,025,892	1,128,028
Receipts:			
Ad Valorem Tax	270,898	308,923	xxxxxxxxxxxxxxxx
Delinquent Tax			2,000
Motor Vehicle Tax	14,706	15,180	25,798
Recreational Vehicle Tax	196	172	370
16/20M Vehicle Tax	4,188	2,559	0
Commercial Vehicle Tax	818	837	1,814
Watercraft Tax	27	30	0
LAVTR		0	0
In Lieu of Taxes			
Sale of Cemetery Lots	2,740	1,500	3,500
Grave Openings	6,804	2,500	5,000
Marker Permits	130	65	200
Mineral Rights	125	100	200
Interest on Idle Funds	41,323	35,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous	429	500	500
Does misc. exceed 10% of Total Receipts			
Total Receipts	**342,384**	**367,366**	**69,382**
Resources Available:	**1,278,422**	**1,393,258**	**1,197,410**
Expenditures:			
Personel Services	104,094	109,300	120,000
Repairs & Supplies	29,276	35,000	30,000
New Land and Equipment	0	0	900,000
Improvements	0	0	237,700
Utilities	38,802	40,000	38,000
Grave Openings	5,200	5,000	5,000
Recording Fees	756	500	500
Insurance	17,856	17,000	20,000
Services	29,276	30,000	30,000
Fuel	4,021	6,500	7,500
Capital Outlay	21,478	21,930	50,000
Cash Forward (2026 column)			63,130
Miscellaneous	1,771		2,500
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**252,530**	**265,230**	**1,504,330**
Unencumbered Cash Balance Dec 31	1,025,892	1,128,028	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	376,376	1,301,345	1,504,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,504,330
		Tax Required	306,920
	Delinquent Comp Rate:	0.7%	2,069
		Amount of 2025 Ad Valorem Tax	308,989

CPA Summary

State of Kansas
Special District

2026

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cemetery District #1

Stevens County

will meet on 9/10/2025 at 5:15 p.m. at Hugoton City Hall 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 Hugoton City Hall 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	Estimate Tax Rate*
General	252,530	3.836	265,230	3.832	1,504,330	308,989	2.873
Debt Service							
Totals	252,530	3.836	265,230	3.832	1,504,330	308,989	2.873
*Revenue Neutral Rate***							*2.873*
Less: Transfers	0		0		0		
Net Expenditures	252,530		265,230		1,504,330		
Total Tax Levied	257,320		308,923		xxxxxxxxxxxxxxx		
Assessed Valuation	115,518,028		80,601,208		107,546,607		

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 2021 Kansas Senate Bill 13.*

Carrie L. Baeza

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, August 21, 2025)

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special Districts
2026

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Stevens County
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General	252,530	3.836	265,230	3.832	1,504,330	308,989	2.873
Debt Service							
Totals	252,530	3.836	265,230	3.832	1,504,330	308,989	2.873
Revenue Neutral Rate**							2.873
Less: Transfers	0		0		0		
Net Expenditures	252,530		265,230		1,504,330		
Total Tax Levied	247,320		308,923		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	115,518,028		80,601,208		107,546,607		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,			
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 2021 Kansas Senate Bill 13

Callie L. Baza

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, published at least weekly 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 the post office of Hugoton in Said County as second class matter.

..That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive weeks, the first publication thereof being made as aforesaid on the day of August 21, 2025, with subsequent publications being made on the following dates:

Aug 28, 2025, 20__

, 20__, 20__

Kay McDaniel

Subscribed and sworn to before me this

day of August 28, 2025

RoGlenda S Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$222.75
Additional Copies.....$_____

Total.....$222.75

Approved this _____ day of

_____, 20__

_____
Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, September 18, 2025)

State of Kansas
Special District
4020

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
Cemetery District #1

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the 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.

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Debt Service	10-113				
Totals	xxxxxxxx		1,504,330	208,989	
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov 1, 2025 Total Assessed Valuation

Assisted by:

Address:

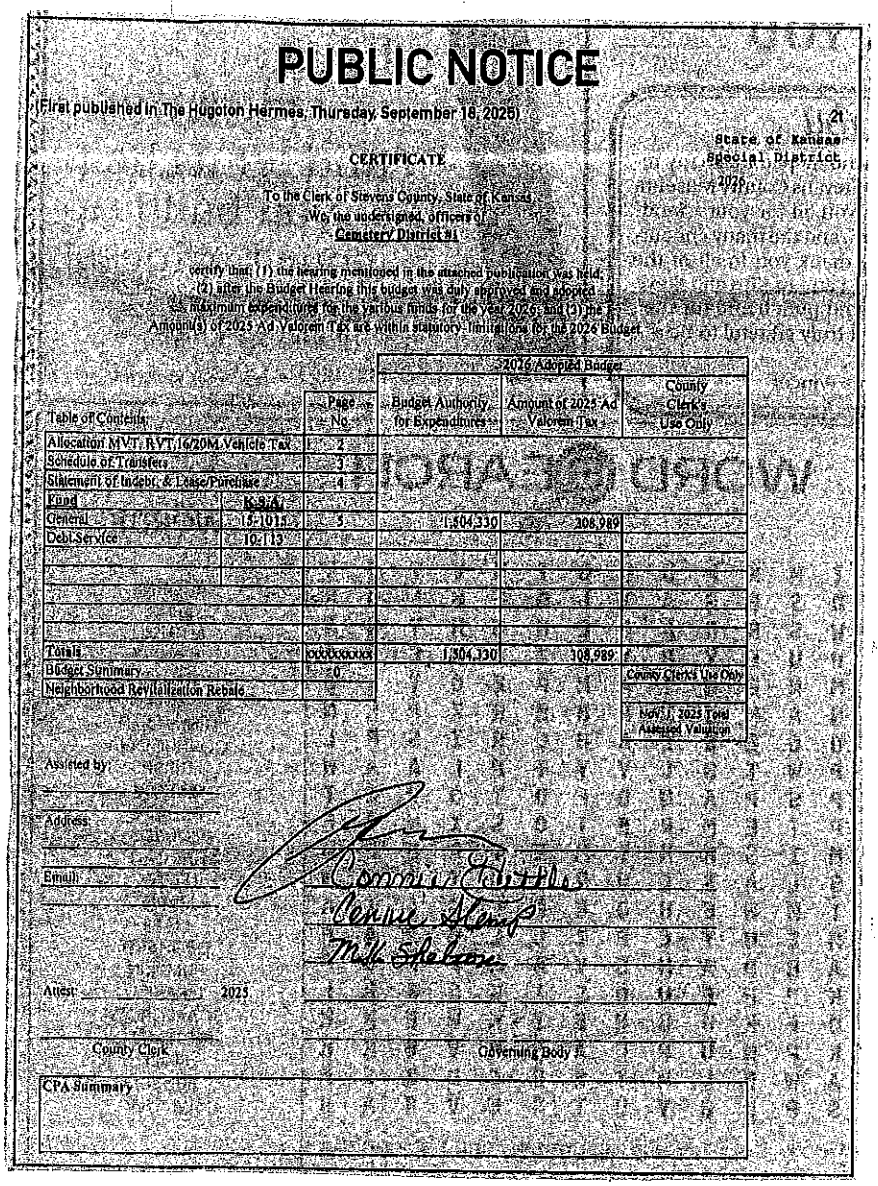
Email:

Attest: 2025

County Clerk

Governing Body

CPA Summary



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STATE OF KANSAS, STEVENS COUNTY, ss

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..Said newspaper is a weekly, published at least weekly 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 the post office of Hugoton in Said County as second class matter.

..That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of September 18, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Kay McSanies

Subscribed and sworn to before me this day of September 18, 2025

Roglenda S Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$ 156.94
Additional Copies.....$ _____

Total.....$ 156.94

Approved this _____ day of

_____, 20_____

_____
Judge