**CORRECTED**
**CERTIFICATE**

2026

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
**Bala JT #2 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
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.

| 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 of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 5 | 3,223 | 2,665 | 1.508 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxx | 3,223 | 2,665 | |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Riley County | 1,226,696 |
| Clay County | 540,042 |
| 0 | |
| 0 | |
| 0 | |
| Nov 1, 2025 Total Assessed Valuation | 1,766,738 |

| | |
|---|---|
| Revenue Neutral Rate | 1.508 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Date Attested: 7-29-26, 2025

County Clerk

COUNTY CLERK SEAL RILEY COUNTY, KANSAS

VaLynda Parke 6/22/26

6-22-26

Governing Body

COUNTY CLERK SEAL RILEY COUNTY, KANSAS

**CPA Summary**

Bala JT #2 Cemetery
Riley 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 | 2,665 | 290 | 5 | 14 | 4 | 2 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,665 | 290 | 5 | 14 | 4 | 2 |

County Treas Motor Vehicle Estimate 290

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 14

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 2

MVT Factor 0.10882

RVT Factor 0.00188

16/20M Factor 0.00525

Comm Veh Factor 0.00150

Watercraft Factor 0.00075

2026

Bala JT #2 Cemetery
Riley 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 |
|---|---|---|---|---|---|
| General | Capital Improvement | 2,700 | | | |
| Capital Improvement | General | | 975 | | |
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| | | | | | |
| | **Totals** | 2700 | 975 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 2700 | 975 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Bala JT #2 Cemetery
Riley 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 |
|---|---|---|---|---|---|---|---|
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| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Bala JT #2 Cemetery
Riley 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 | 3,203 | 267 | 243 |
| Receipts: | | | |
| Ad Valorem Tax | 1,554 | 2,665 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 38 | | |
| Motor Vehicle Tax | 236 | 259 | 290 |
| Recreational Vehicle Tax | 6 | 8 | 5 |
| 16/20M Vehicle Tax | 3 | 10 | 14 |
| Commercial Vehicle Tax | 4 | 3 | 4 |
| Watercraft Tax | 2 | 2 | 2 |
| Miscellaneous Tax | 1,119 | | |
| Transfer from Capital | | 975 | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,962** | **3,922** | **315** |
| **Resources Available:** | **6,165** | **4,189** | **558** |
| Expenditures: | | | |
| Mowing | 2,610 | 3,770 | 2,673 |
| Supplies | 27 | 176 | 50 |
| Other | 561 | | 500 |
| Transfer to Capital Improvement | 2,700 | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **5,898** | **3,946** | **3,223** |
| Unencumbered Cash Balance Dec 31 | 267 | 243 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 4,482 | 4,588 | 3,223 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 3,223 |
| | | Tax Required | 2,665 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,665 |

**CPA Summary**

Bala JT #2 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 Improvement** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer | 2,700 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 2,700 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 2,700 |
| Resources Available: | 2,700 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 2,700 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 2,700 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 2,700 ** |
| | | | | | | | | | | 2,700 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Bala JT #2 Cemetery**
Riley County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at and will be available at this hearing.

**SUPPORTING COUNTIES**
Riley County (home county) Clay County

**BUDGET SUMMARY**
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 | 5,898 | 1.416 | 3,946 | 1.373 | 3,223 | 2,665 | 1.508 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 5,898 | 1.416 | 3,946 | 1.373 | 3,223 | 2,665 | 1.508 |
| | | | | | | *Revenue Neutral Rate*** | *1.508* |
| Less: Transfers | 2,700 | | 975 | | 0 | | |
| Net Expenditures | 3,198 | | 2,971 | | 3,223 | | |
| Total Tax Levied | 2,666 | | 2,665 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 1,882,373 | | 1,940,908 | | 1,767,486 | | |

| 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*

0

(Published in the *Riley Countian* Wednesday, July 15, 2026.)

**CORRECTED** 2026
**CERTIFICATE**

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
**Bala JT #2 Cemetery**
certify that: (1) the hearing mentioned in the attached publication was held;
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as the maximum expenditures for the various funds for the year 2026; and
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| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxx | 3,223 | 2,665 | |
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| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
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| Clay County | 540,042 | |
| 0 | | |
| 0 | | |
| 0 | | |
| Nov 1, 2025 Total Assessed Valuation | 1,766,738 | |

| | |
|---|---|
| Revenue Neutral Rate | 1.508 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |