State of Kansas
Special District

## CERTIFICATE

2026

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
**LAKE CITY CEMETERY #4**

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.

assessed value
$15,625,463
Rate used .711
No RNR hearing

| 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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 5 | 17,091 | 11,112 | |
| | | | | | |
| | | | | | |
| | | | | | |
| Equipment | | 6 | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 17,091 | 11,112 | |
| 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 |

.711

| | |
|---|---|
| Revenue Neutral Rate | 0.712 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: 8-8, 2025
County Clerk

Governing Body

**CPA Summary**

LAKE CITY CEMETERY #4
BARBER 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 | 11,122 | 749 | 11 | 339 | 0 | 11 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 11,122 | 749 | 11 | 339 | 0 | 11 |

County Treas Motor Vehicle Estimate 749

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 339

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 11

MVT Factor 0.06732

RVT Factor 0.00099

16/20M Factor 0.03049

Comm Veh Facto 0.00000

Watercraft Facto 0.00103

2026

LAKE CITY CEMETERY #4
BARBER 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 | Equipment | 5,755 | | | KSA 17-1336b |
| | | | | | |
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| | | | | | |
| | **Totals** | 5,755 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 5,755 | 0 | 0 | |

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

LAKE CITY CEMETERY #4
BARBER 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: | | | | | | | | | | |
| | | | | 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, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| | | | | None | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

LAKE CITY CEMETERY #4
BARBER COUNTY
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2026

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,364 | 9,920 | 4,869 |
| Receipts: | | | |
| Ad Valorem Tax | 10,917 | 11,122 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 164 | | |
| Motor Vehicle Tax | 689 | 639 | 749 |
| Recreational Vehicle Tax | 10 | 13 | 11 |
| 16/20M Vehicle Tax | 243 | 247 | 339 |
| Commercial Vehicle Tax | | 0 | 0 |
| Watercraft Tax | | 8 | 11 |
| In Lieu of Taxes | | | |
| Sale of Lots | | | |
| Donations | 1,555 | | |
| Refunds | | | |
| Reimbursements | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **13,578** | **12,029** | **1,110** |
| **Resources Available:** | **22,942** | **21,949** | **5,979** |
| Expenditures: | | | |
| Personal Services | 3,745 | 3,077 | 3,077 |
| Commodities | 1,044 | 1,537 | 1,537 |
| Contractual | 2,478 | 2,749 | 2,749 |
| Capital Outlay | | 5,517 | 5,528 |
| Transfer to Equipment Fund | 5,755 | 4,200 | 4,200 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **13,022** | **17,080** | **17,091** |
| Unencumbered Cash Balance Dec 31 | 9,920 | 4,869 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 16,448 | 17,080 | 17,091 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 17,091 |
| | | Tax Required | 11,112 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 11,112 |

| CPA Summary |
|---|
| |

LAKE CITY CEMETERY #4 2026 State of Kansas
BARBER COUNTY Special District
**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Equipment** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,314 | 10,010 | 10,010 |
| Receipts: | | | |
| Transfer from General Fund | 5,755 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 48 | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **5,803** | **0** | **0** |
| **Resources Available:** | **33,117** | **10,010** | **10,010** |
| Expenditures: | | | |
| Equipment | 23,107 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **23,107** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 10,010 | 10,010 | 10,010 |
| 2024/2025/2026 Budget Authority Amount | 27,314 | 0 | 0 |

| Adopted Budget<br>0 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

**NOTICE OF BUDGET HEARING**

State of Kansas
Special District

2026

The governing body of

**LAKE CITY CEMETERY #4**

BARBER COUNTY

meet on August 7, 2025 at 7:30 P.M. at Mace Jacobs Residence, 14873 NW River Road, Lake City, KS for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

ed budget information is available at Mace Jacobs Residence, 14873 NW River Road, Lake City, 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 202 | | 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 | 13,022 | 2.513 | 17,080 | 2.811 | 17,091 | 11,112 | 0.712 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Equipment | 23,107 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 36,129 | 2.513 | 17,080 | 2.811 | 17,091 | 11,112 | 0.712 |
| | | | | | | *Revenue Neutral Rate*** | *0.712* |
| Less: Transfers | 5,755 | | 0 | | 0 | | |
| Net Expenditures | 30,374 | | 17,080 | | 17,091 | | |
| Total Tax Levied | 11,121 | | 11,122 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,426,043 | | 3,955,647 | | 15,612,454 | | |

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*

Joan Jacobs

Joan L Jacobs

Pg 7

# PROOF OF PUBLICATION
# STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 14, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 55.00

(SIGN) _____

SUBSCRIBED and sworn before me this 15 day of July, 2025.

_____
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp._____

## PUBLIC NOTICE
### Published in The Gyp Hill Premiere Monday, July 14, 2025

**NOTICE OF BUDGET HEARING**

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**LAKE CITY CEMETERY #4**
**BARBER COUNTY**
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**BUDGET SUMMARY**

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| | Prior Year Actual 2024 | | Current Year Estimate for 202 | | 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 | 13,022 | 2.513 | 17,080 | 2.811 | 17,091 | 11,112 | 0.712 |
| Equipment | 23,107 | | | | | | |
| Totals | 36,129 | 2.513 | 17,080 | 2.811 | 17,091 | 11,112 | 0.712 |
| | | | | | | Revenue Neutral Rate** | 0.712 |
| Less: Transfers | 5,755 | | 0 | | 0 | | |
| Net Expenditures | 30,374 | | 17,080 | | 17,091 | | |
| Total Tax Levied | 11,121 | | 11,122 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,426,043 | | 3,955,647 | | 15,612,454 | | |

| 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

Joan Jacobs

RECEIVED
JUL 16 2025
BARBER COUNTY CLERK