State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cemetery 3

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	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	15-1015	5	53,969	10,997	2.006
Debt Service	10-113				
Totals		xxxxxxxxx	53,969	10,997	2.006
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,483,258
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.017
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Oct 28, 2025

County Clerk

Governing Body

CPA Summary

Cemetery 3
Cowley 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	11,000	1,184	32	68	37	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,000	1,184	32	68	37	0

County Treas Motor Vehicle Estimate 1,184

County Treas Recreational Vehicle Estimate 32

County Treas 16/20M Vehicle Estimate 68

County Treas Commercial Vehicle Tax Estimate 37

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10764

RVT Factor 0.00291

16/20M Factor 0.00618

Comm Veh Facto 0.00336

Watercraft Facto 0.00000

2026

Cemetery 3
Cowley 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.

Cemetery 3
Cowley 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	34,861	37,764	40,601
Receipts:			
Ad Valorem Tax	10,210	11,000	xxxxxxxxxxxxxxxx
Delinquent Tax	819	550	850
Motor Vehicle Tax	1,290	1,217	1,184
Recreational Vehicle Tax	35	35	32
16/20M Vehicle Tax	87	78	68
Commercial Vehicle Tax	41	57	37
Watercraft Tax			0
In Lieu of Taxes			
Sale of lots	100	200	200
Interest on Idle Funds	201		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,783**	**13,137**	**2,371**
Resources Available:	**47,644**	**50,901**	**42,972**
Expenditures:			
Mowing	9,600	10,000	15,000
Road Repair	189	200	38,880
Publication	91	100	89
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**9,880**	**10,300**	**53,969**
Unencumbered Cash Balance Dec 31	37,764	40,601	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	48,011	46,363	53,969
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,969
		Tax Required	10,997
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,997

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Cemetery 3

Cowley County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at County Clerk's Office, 321 E 10th, Winfield 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	9,880	2.098	10,300	2.051	53,969	10,997	2.017
Debt Service							
Totals	9,880	2.098	10,300	2.051	53,969	10,997	2.017
						*Revenue Neutral Rate***	*2.017*
Less: Transfers	0		0		0		
Net Expenditures	9,880		10,300		53,969		
Total Tax Levied	11,000		11,000		xxxxxxxxxxxxxxx		
Assessed Valuation	5,245,222		5,361,331		5,451,284		

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

(First published in the Cowley CourierTraveler Saturday, 09 06, 2025.)

NOTICE OF BUDGET HEARING

2026

The governing body of
Cemetery 3
Cowley County
will meet on September 17, 2025 at 4:00 pm at Burden City Building 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 County Clerk's Office, 321 E 10th, Winfield 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	9,880	2.098	10,300	2.051	53,969	10,997	2.017
Debt Service							
Totals	9,880	2.098	10,300	2.051	53,969	10,997	2.017
						Revenue Neutral Rate**	2.017
Less: Transfers	0		0		0		
Net Expenditures	9,880		10,300		53,969		
Total Tax Levied	11,000		11,000		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,243,227		5,361,331		5,451,284		

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*

Irvin Parsons

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Sep. 6, 2025

Notice ID: hKH4Vif864Jhj2Yr7PKb
Notice Name: Cemetery 3 budget hearing

PUBLICATION FEE: $99.19

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

16 day of September, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029