State of Kansas
Special District

# CERTIFICATE

2026

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
**Delavan Cemetery District**

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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-330 | 5 | 33,698 | 8,880 | 1.181 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 33,698 | 8,880 | 1.181 |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

7,524,307

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 1.182

Assisted by:
Morris County Clerk
Chelsey Schmidt
Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Governing Body

Attest: October 23, 2025
Audrey Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

**CPA Summary**

Delavan Cemetery District
Morris 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 | 8,875 | 251 | 7 | 53 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 8,875 | 251 | 7 | 53 | 0 | 0 |

County Treas Motor Vehicle Estimate 251

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 53

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02828

RVT Factor 0.00079

16/20M Factor 0.00597

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Delavan Cemetery District
Morris 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 |
|---|---|---|---|---|---|
| NONE | | | | | |
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| | | | | | |
| | **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.

Delavan Cemetery District
Morris 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.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| 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 | 22,836 | 25,305 | 24,507 |
| Receipts: | | | |
| Ad Valorem Tax | 8,746 | 8,875 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 79 | | |
| Motor Vehicle Tax | 326 | 244 | 251 |
| Recreational Vehicle Tax | 10 | 7 | 7 |
| 16/20M Vehicle Tax | 85 | 61 | 53 |
| Commercial Vehicle Tax | 5 | 15 | 0 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **9,251** | **9,202** | **311** |
| **Resources Available:** | **32,087** | **34,507** | **24,818** |
| Expenditures: | | | |
| DELAVAN CEMETERY | | | |
| Mowing/Maintenance/Utilities | 6,782 | 10,000 | 10,000 |
| Cash Forward (2026 column) | | | 23,698 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **6,782** | **10,000** | **33,698** |
| Unencumbered Cash Balance Dec 31 | 25,305 | 24,507 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 30,200 | 30,250 | 33,698 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 33,698 |
| | | Tax Required | 8,880 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 8,880 |

**CPA Summary**

State of Kansas
2026 Special District

## NOTICE OF BUDGET HEARING

The governing body of

**Delavan Cemetery District**

Morris County

will meet on August 27th, 2025 at 5:30 P.M. at Delavan Community Building, Delavan, 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 Morris County Clerk's Office 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 | 6,782 | 1.123 | 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 6,782 | 1.123 | 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| | | | | | | *Revenue Neutral Rate*** | *1.182* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 6,782 | | 10,000 | | 33,698 | | |
| Total Tax Levied | 8,865 | | 8,875 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,899,989 | | 7,601,254 | | 7,514,696 | | |

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*

Roxie Smithson

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF DELAVAN CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7-26-, 2025.

(Seal)

Roxie Smithson, Treas.
Clerk or Officer of Governing Body

# AFFIDAVIT OF PU

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes a
of the Council Grove Republican, a daily Newspa
and published in and of general circulation in Mor
paid circulation on a daily basis in Morris County,
is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least wee
published continuously and uninterruptedly in sai
more than five years prior to the first publication o
ted at the post office of Council Grove in said Co
That the attached notice is a true copy thereof and
entire issue of said newspaper for one time, the p
aforesaid on the 11th day of August, 2025.

Subscribed and sworn to before me this 11th da

FILED
AUG 12 2025
Morris County Clerk
Council Grove, KS 66846

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-29

## NOTICE OF BUDGET HEARING

2026

The governing body of
**Delavan Cemetery District**
Morris County
will meet on August 27th, 2025 at 5:30 P.M. at Delavan Community Building, Delavan, 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 Morris County Clerk's Office 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.

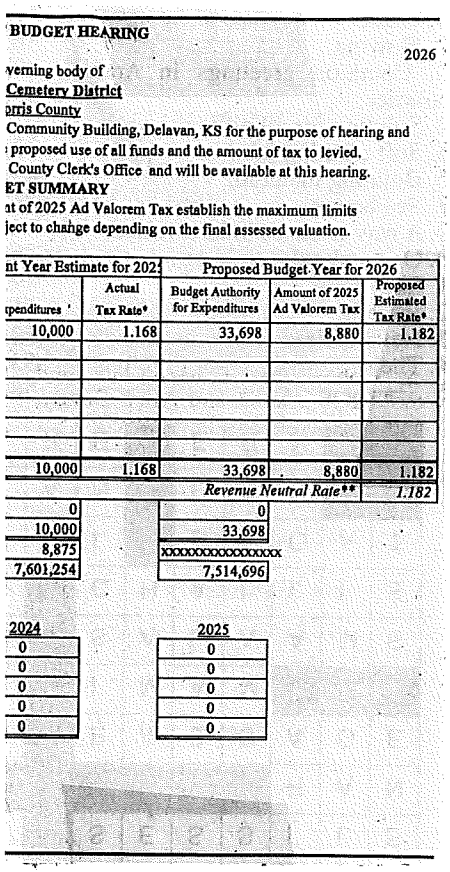
| | Prior Year Actual 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 6,782 | 1.123 | 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 6,782 | 1.123 | 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| | | | | | | *Revenue Neutral Rate*** | *1.182* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 6,782 | | 10,000 | | 33,698 | | |
| Total Tax Levied | 8,865 | | 8,875 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,899,989 | | 7,601,254 | | 7,514,696 | | |

| 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*

Roxie Smithson

# AFFIDAVIT OF PUBLICATION



BUDGET HEARING

2026

verning body of
Cemetery District
orris County
Community Building, Delavan, KS for the purpose of hearing and
proposed use of all funds and the amount of tax to levied.
County Clerk's Office and will be available at this hearing.
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| 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 10,000 | 1.168 | 33,698 | 8,880 | 1.182 |
| | | | Revenue Neutral Rate** | 1.182 |

| | |
|---|---|
| 0 | 0 |
| 10,000 | 33,698 |
| 8,875 | xxxxxxxxxxxxxxx |
| 7,601,254 | 7,514,696 |

| 2024 | 2025 |
|---|---|
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily 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 Council Grove 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 one time, the publication thereof being made as aforesaid on the 11th day of August, 2025.

Jan Sciacca

Subscribed and sworn to before me this 11th day of August, 2025

Christy Jimerson

FILED
AUG 12 2025
Morris County Clerk
Council Grove, KS 66846

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-29