State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
HIGHLAND CEMETERY # 1

assessed value
$41,105,365

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.

Rate used 2.633

No RNR Hearing

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	17-1330	5	141,861	108,246	
Equipment		6			
Totals		xxxxxxxxx	141,861	108,246	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

2.633

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.626
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 8-19, 2025
Amy Bell
County Clerk

J. Parker
[illegible]
L. Marshall

Governing Body

CPA Summary

HIGHLAND CEMETERY # 1
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	108,279	7,830	139	1,063	776	44
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	108,279	7,830	139	1,063	776	44

County Treas Motor Vehicle Estimate 7,830

County Treas Recreational Vehicle Estimate 139

County Treas 16/20M Vehicle Estimate 1,063

County Treas Commercial Vehicle Tax Estimate 776

County Treas Watercraft Tax Estimate 44

MVT Factor 0.07231

RVT Factor 0.00129

16/20M Factor 0.00982

Comm Veh Facto 0.00717

Watercraft Facto 0.00041

2026

HIGHLAND CEMETERY # 1
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	19,000			KSA 17-1336b
Equipment	General	10,000			
	Totals	29,000	0	0	
	Adjustments*				
	Adjusted Totals	29,000	0	0	

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

HIGHLAND CEMETERY # 1
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			
			Total	**0**	**0**	**0**	**0**

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

HIGHLAND CEMETERY # 1
BARBER 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	756	708	10,232
Receipts:			
Ad Valorem Tax	103,781	108,279	xxxxxxxxxxxxxxxx
Delinquent Tax	1,268		
Motor Vehicle Tax	6,974	6,976	7,830
Recreational Vehicle Tax	132	123	139
16/20M Vehicle Tax	923	912	1,063
Commercial Vehicle Tax	710	689	776
Watercraft Tax		34	44
In Lieu of Taxes			
Sale of Lots	2,045	9,225	2,050
Donations			
Refunds			
Reimbursements		10,000	
Legacies and Bequeaths			
Opening nd Closings	11,000	13,537	11,000
Sale of Equipment		800	
Stone Permits	780	810	480
Transfer from Machinery Acct	10,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**137,613**	**151,385**	**23,382**
Resources Available:	**138,369**	**152,093**	**33,615**
Expenditures:			
Personal Services	54,095	77,065	77,065
Commodities	4,650	5,501	5,500
Contractual	7,299	500	10,046
Capital Outlay		14,322	4,777
Transfer to Equipment Fund	19,000		
Wages	52,617	44,473	44,473
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**137,661**	**141,861**	**141,861**
Unencumbered Cash Balance Dec 31	708	10,232	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	151,406	151,406	141,861
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,861
		Tax Required	108,246
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	108,246

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	176,647	185,815	185,815
Receipts:			
Transfer from General Fund	19,000		
Interest on Idle Funds	168		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**19,168**	**0**	**0**
Resources Available:	**195,815**	**185,815**	**185,815**
Expenditures:			
Transfer to General Fund	10,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,000**	**0**	**0**
Unencumbered Cash Balance Dec 31	185,815	185,815	185,815
2024/2025/2026 Budget Authority Amount	10,000	0	0

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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

State of Kansas
Special District

2026

NOTICE OF BUDGET HEARING

The governing body of

HIGHLAND CEMETERY # 1

BARBER COUNTY

will meet on August 14, 2025 at 9:00 am at Cemetery Office, Medicine Lodge, Kansas 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 Cemetery Office, Medicine Lodge, Kansas 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	137,661	3.204	141,861	3.286	141,861	108,246	2.626
Equipment	10,000						
Totals	147,661	3.204	141,861	3.286	141,861	108,246	2.626
						*Revenue Neutral Rate***	*2.626*
Less: Transfers	29,000		0		0		
Net Expenditures	118,661		141,861		141,861		
Total Tax Levied	108,255		108,279		xxxxxxxxxxxxxxx		
Assessed Valuation	33,795,418		32,949,249		41,223,375		

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*

Tom Lee, Mayor

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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HIGHLAND CEMETERY #1
BARBER COUNTY
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BUDGET UMMARY

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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	137,661	3.204	141,861	3.286	141,861	108,246	2.626
Equipment	10,000						
Totals	147,661	3.204	141,861	3.286	141,861	108,246	2.626
							Revenue Neutral Rate** 2.626
Less: Transfers	29,000		0		0		
Net Expenditures	118,661		141,861		141,861		
Total Tax Levied	108,255		108,279		xxxxxxxxxxxxxxxxx		
Assessed Valuation	33,795,418		32,949,249		41,223,375		

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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

Tom Lee, Mayor

RECEIVED
JUL 16 2025
BARBER COUNTY CLERK