State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of KINGMAN COUNTY, State of Kansas
We, the undersigned, officers of
DRESDEN-RURAL 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
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	15-1015	5	54,009	32,062	1.421
Equipment		6			
Totals		xxxxxxxxx	54,009	32,062	1.421
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

22542222

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.399
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES NO

Assisted by:
Bill Thomas

Address:
322 Sugarcreek Rd,
PO Box 2047, Leicester NC 28748

Email:
w198471@gmail.com

Attest: July 9th, 2025
Carol D Noblit
County Clerk

Governing Body

Bernie Adkins
BOB RENNER
Aaron MURPHY

OFFICE OF THE COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KANSAS

CPA Summary

DRESDEN-RURAL CEMETERY
KINGMAN 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	32,039	1,835	29	56	263	5
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	32,039	1,835	29	56	263	5

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00016

2026

DRESDEN-RURAL CEMETERY
KINGMAN 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				KSA 17-1336b
	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.

DRESDEN-RURAL CEMETERY
KINGMAN 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.

DRESDEN-RURAL CEMETERY
KINGMAN 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	29,785	34,529	19,758
Receipts:			
Ad Valorem Tax	30,569	32,039	xxxxxxxxxxxxxxx
Delinquent Tax	193		
Motor Vehicle Tax	1,631	1,421	1,835
Recreational Vehicle Tax		24	29
16/20M Vehicle Tax	79	64	56
Commercial Vehicle Tax		215	263
Watercraft Tax		0	5
In Lieu of Taxes			
Sale of Lots			
Donations	25		
Refunds			
Reimbursements			
Sale of Equipment	5,333		
Interest on Idle Funds	5,040		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**42,870**	**33,763**	**2,188**
Resources Available:	**72,655**	**68,292**	**21,947**
Expenditures:			
Personal Services	15,146	30,922	30,922
Commodities	3,249	2,705	2,705
Contractual	11,801	1,884	7,359
Capital Outlay	7,930	13,023	13,023
Transfer to Equipment Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**38,126**	**48,534**	**54,009**
Unencumbered Cash Balance Dec 31	34,529	19,758	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	63,305	48,534	54,009
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,009
		Tax Required	32,062
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,062

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	154,069	154,069	154,069
Receipts:			
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	154,069	154,069	154,069
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	154,069	154,069	154,069
2024/2025/2026 Budget Authority Amoun	0	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 Amoun	0	0	0

CPA Summary

State of Kansas
Special District

2026

NOTICE OF BUDGET HEARING

The governing body of

DRESDEN-RURAL CEMETERY

KINGMAN COUNTY

will meet on August 15, 2025 at 1:00 pm at Rural Township Bldg. 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 Rural Township Bldg. 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	38,126	1.332	48,534	1.648	54,009	32,062	1.399
Equipment							
Totals	38,126	1.332	48,534	1.648	54,009	32,062	1.399
						*Revenue Neutral Rate***	*1.399*
Less: Transfers	0		0		0		
Net Expenditures	38,126		48,534		54,009		
Total Tax Levied	32,042		32,039		xxxxxxxxxxxxxxx		
Assessed Valuation	24,047,328		24,047,328		22,912,144		

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*

Bernie Albers

Bernie Albers

Pg 7

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Dres-Rural Cemetery, **HEREBY NOTIFIES THE** _____ **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.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

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 7-9, 2025.

(Seal)

Bernie Allen
Clerk or Officer of Governing Body

Public Notice

NOTICE OF BUDGET HEARING

2026

The governing body of
DRESDEN-RURAL CEMETERY
KINGMAN COUNTY
will meet on August 15, 2025 at 1:00 pm at Rural Township Bldg. 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 Rural Township Bldg. 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	38,126	1.332	48,534	1.648	54,009	32,062	1.399
Equipment							
Totals	38,126	1.332	48,534	1.648	54,009	32,062	1.399
						*Revenue Neutral Rate**	1.399
Less: Transfers	0		0		0		
Net Expenditures	38,126		48,534		54,009		
Total Tax Levied	32,042		32,039		xxxxxxxxxxxxxxx		
Assessed Valuation	24,047,328		24,047,328		22,912,144		

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*

Bernie Albers

Bernie Albers