CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cemetery 9
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	25,666	4,384	0.895
Debt Service	10-113				
Totals		xxxxxxx	25,666	4,384	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Cowley County	3,607,860
	Sumner County	1,292,355
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	4,900,215

Revenue Neutral Rate	0.895
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Oct 16 2025

County Clerk

Governing Body

CPA Summary

Cemetery 9
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	4,384	368	17	34	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,384	368	17	34	0	0

County Treas Motor Vehicle Estimate 368

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 34

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08394

RVT Factor 0.00388

16/20M Factor 0.00776

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Cemetery 9
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 9
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**

***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	18,280	20,020	20,738
Receipts:			
Ad Valorem Tax	4,252	4,384	xxxxxxxxxxxxxxxx
Delinquent Tax	116		125
Motor Vehicle Tax	454	284	368
Recreational Vehicle Tax	21	13	17
16/20M Vehicle Tax	46	37	34
Commercial Vehicle Tax			0
Watercraft Tax			0
Difference county rev	-94		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	382		
Neighborhood Revitalization Rebate			0
Miscellaneous	209		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,386**	**4,718**	**544**
Resources Available:	**23,666**	**24,738**	**21,282**
Expenditures:			
Mowing	3,646	4,000	25,666
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,646**	**4,000**	**25,666**
Unencumbered Cash Balance Dec 31	20,020	20,738	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	13,200	14,620	25,666
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,666
		Tax Required	4,384
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,384

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery 9
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 and the amount of tax to be levied.
Detailed budget information is avaiable at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Sumner County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,646	1.012	4,000	0.951	25,666	4,384	0.895
Debt Service							
Totals	3,646	1.012	4,000	0.951	25,666	4,384	0.895
						*Revenue Neutral Rate***	*0.895*
Less: Transfers	0		0		0		
Net Expenditures	3,646		4,000		25,666		
Total Tax Levied	4,384		4,384		xxxxxxxxxxxxxxx		
Assessed Valuation:	4,334,137		4,609,116		4,896,424		

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

Newspaper page size: Width: 11.33 in., Height: 21.50 in.

NOTICE OF BUDGET HEARING

State of Kansas
Special Department

The governing body of
Cemetery 9
Cowley County
will meet on August 5 2025 at 9:30 o'clock AM at City Park, 210 W. Lewis, Udall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave. Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County(Home county) Sumner County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,646	1.012	4,000	0.933	25,656	4,354	0.893
Debt Service							
Totals	3,646	1.012	4,000	0.933	25,656	4,354	0.893
					Revenue Neutral Rate**		0.893
Less: Transfers	0		0		0		
Net Expenditure	3,646		4,000		25,656		
Total Tax Levied	4,354		4,364		xxxxxxxxxxxxxxx		
Assessed Valuation	4,134,137		4,609,116		4,876,424		

Outstanding Indebtedness,
Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Less: Bur. Funds	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Michelle French

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

Rachel Cozart, being first duly sworn, deposes, and says: That (s)he is an agent of Column Software, PBC, duly authorized agent of the Publisher of The Belle Plaine News & The Oxford Register, a newspaper of general paid circulation printed and published weekly in the City of Belle Plaine, County of Sumner, State of Kansas, and 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 the hereto attached, and that the attached notice is a true copy thereof and was published in the regular and entire issue fo said newspaper on the dates indicated below:

PUBLICATION DATES:
Jul. 17, 2025

Notice ID: xho9eSnGPEqnj5nZYSbV
Notice Name: Cemetery 9 budget hearing Sumner paper
Publication Fee: $52.58

Request of:
The Belle Plaine News & The Oxford Register
P.O. Box 128
by: Karen Madison
Rachel Cozart

Authorized Signatory

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 07/23/2025

Notary Public
Notarized remotely online using communication technology via Proof.

(First published in the Cowley Courier/Traveler Thursday, 07 17, 2025.)

NOTICE OF BUDGET HEARING

The governing body of
Cemetery 9
Cowley County
will meet on August 2, 2025 at 9:30 am at Udall City Park, 210 W. Lewis, Udall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Sumner County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,646	1.012	4,000	0.951	25,686	4,384	0.893
Debt Service							
Totals	3,646	1.012	4,000	0.951	25,686	4,384	0.893
						Revenue Neutral Rate**	0.893
Less: Transfers	0		0		0		
Net Expenditures	3,646		4,000		25,686		
Total Tax Levied	4,384		4,384		XXXXXXXXXXXXXXXXX		
Assessed Valuation	4,334,137		4,609,116		4,896,424		

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

Michelle French

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:
Jul. 17, 2025

Notice ID: TCPCaAJ6Mi1lVyRDnL78
Notice Name: Cemetery 9 budget hearing winfield paper

PUBLICATION FEE: $93.09

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

17 day of July, A.D. 2025.

Notary Public

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