State of Kansas
Special District

2026

CERTIFICATE

assessed value
$3,769,295
Rate used .696
NO RNR Hearing

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
ISABEL CEMETERY # 5 JT
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	Amount of 2025 Ad Valorem Tax	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	17-1330	5	9,524	2,626	
Equipment		6			
Totals		xxxxxxx	9,524	2,626	
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

.697

Final County Assessed Valuation	County Clerk's Use Only
BARBER COUNTY	2,011,757
PRATT COUNTY	1,757,538
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	3,769,295

Revenue Neutral Rate	0.693
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Aug 14, 2025

Amy Bell
County Clerk

Amy L Bailey pres
Bob Armstrong Sec
Gay L Simpson Treas

Governing Body

CPA Summary

2026

CERTIFICATE

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Final County Assessed Valuation	County Clerk's Use Only
BARBER COUNTY	
PRATT COUNTY	
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	-

Revenue Neutral Rate	0.693
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested:_____, 2025

County Clerk

Governing Body

CPA Summary

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	2,629	135	2	46	51	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,629	135	2	46	51	0

County Treas Motor Vehicle Estimate 135

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 46

County Treas Commercial Vehicle Tax Estimate 51

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05150

RVT Factor 0.00084

16/20M Factor 0.01757

Comm Veh Factor 0.01949

Watercraft Factor 0.00000

2026

ISABEL CEMETERY # 5 JT
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 Fund	Equipment Fund				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.

ISABEL CEMETERY # 5 JT
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:										
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
				None			
				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	11,808	12,619	6,663
Receipts:			
Ad Valorem Tax	910	2,629	xxxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	124	107	135
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	66	61	46
Commercial Vehicle Tax	55	34	51
Watercraft Tax		5	0
Sale of Lots	450		
Refunds			
Reimbursements			
Donations	200	200	
Permits to set stones			
Pratt Co.	1,575		
Sale of Equipment			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,391**	**3,038**	**235**
Resources Available:	**15,199**	**15,657**	**6,898**
Expenditures:			
Personal Services	1,825	3,050	3,050
Commotities	55	1,293	1,293
Contractual	700	1,451	1,451
Capital Outlay		1,000	1,430
Transfer to Equipment Fund		2,200	2,300
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,580**	**8,994**	**9,524**
Unencumbered Cash Balance Dec 31	12,619	6,663	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	9,578	8,994	9,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,524
		Tax Required	2,626
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,626

330

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	2,166	2,168	2,168
Receipts:			
Transfer from General Fund			
Interest on Idle Funds	2		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2	0	0
Resources Available:	2,168	2,168	2,168
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	2,168	2,168	2,168
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 Forward (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

NOTICE OF BUDGET HEARING

The governing body of

ISABEL CEMETERY # 5 JT

BARBER COUNTY

will meet on August 12, 2025 at 7:00 pm at Isabel Senior Center, Isabel, 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 be levied. Detailed budget information is avaiable at Isabel Senior Center, Isabel, KS and will be available at this hearing.

SUPPORTING COUNTIES

BARBER COUNTY (home county) PRATT 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	2,580	0.429	8,994	0.575	9,524	2,626	0.693
Equipment							
Totals	2,580	0.429	8,994	0.575	9,524	2,626	0.693
						*Revenue Neutral Rate***	*0.693*
Less: Transfers	0		0		0		
Net Expenditures	2,580		8,994		9,524		
Total Tax Levied	2,628		2,629		xxxxxxxxxxxxxxx		
Assessed Valuation:	6,127,291		4,570,065		3,790,535		

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*

Gay Simpson, Treasurer

Gay Simpson

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 21, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 60.50

(SIGN) Kevin Noland

SUBSCRIBED and sworn before me this 22 day of July, 20 25.

Ronda M Noland
(Notary Public)

My commission expires: _August 28, 2025

RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 21, 2025

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Totals	2,580	0.429	8,994	0.575	9,524	2,626	0.693
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Gay Simpson, Treasurer
Gay Simpson

RECEIVED
JUL 22 2025
BARBER COUNTY CLERK