State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Geary County, State of Kansas
We, the undersigned, officers of
Milford Joint Cemetary

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	12-1405	5	105,325	12,152	0.537
Debt Service	10-113	6			
Totals		xxxxxxxxx	105,325	12,152	0.537
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

22,640,049

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 0.538

Assisted by:
Pottberg Gassman & Hoffman

Address:
816 N Washington
Junction City, KS 66441

Email:
hoffman@pgh-cpa.com

Attest: 8/20/, 2025

County Clerk

Governing Body

SEAL OF COUNTY CLERK GEARY COUNTY, KANSAS

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MILFORD JOINT CEMETARY, HEREBY NOTIFIES THE GEARY COUNTY COUNTY CLERK OF INTENT NOT 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.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to ___XX___ the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on August 18, 2025

(Seal)

Clerk or Officer of Governing Body

State of Kansas
Special District

Milford Joint Cemetary
Geary 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	12,155	1,711	36	11	5	55
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	12,155	1,711	36	11	5	55

County Treas Motor Vehicle Estimate 1,711

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 5

County Treas Watercraft Tax Estimate 55

MVT Factor 0.14077

RVT Factor 0.00296

16/20M Factor 0.00090

Comm Veh Facto 0.00041

Watercraft Factor 0.00452

State of Kansas
Special District

2026

Milford Joint Cemetary
Geary 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
N/A					
	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.

State of Kansas
Special District

Milford Joint Cemetary
Geary 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:										
N/A										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
N/A										
Total Revenue				0			0	0	0	0
Other:										
N/A										
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
N/A							
			Total	0	0	0	0

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

Milford Joint Cemetary
Geary 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	119,779	126,110	91,460
Receipts:			
Ad Valorem Tax	12,301	12,155	xxxxxxxxxxxxxxxx
Delinquent Tax	42		
Motor Vehicle Tax	2,598	1,826	1,711
Recreational Vehicle Tax	51	35	36
16/20M Vehicle Tax	7	11	11
Commercial Vehicle Tax		5	5
Watercraft Tax	65	38	55
LAVTR			0
Donations	0		
Lots Sold	1,000	0	
Interest on Idle Funds	2,783	2,500	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	18,847	16,570	1,818
Resources Available:	138,626	142,680	93,278
Expenditures:			
Operations	10,000	10,000	10,000
Maintenace	1,986	4,000	4,000
Accounting	510	450	450
Bank Box	20	20	25
Other	0	250	250
Capital Improvements		11,000	11,000
Cash Forward (2026 column)		25,500	79,600
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	12,516	51,220	105,325
Unencumbered Cash Balance Dec 31	126,110	91,460	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	97,540	51,220	105,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,325
		Tax Required	12,047
	Delinquent Comp Rate:	0.9%	105
		Amount of 2025 Ad Valorem Tax	12,152

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Milford Joint Cemetary
Geary County
will meet on August 18th 2025 at 7:00PM at City of Milford City Building 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 City of Milford City Building 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	12,516	0.656	51,220	0.565	105,325	12,152	0.537
Debt Service							
Totals	12,516	0.656	51,220	0.565	105,325	12,152	0.537
						*Revenue Neutral Rate**	*0.538*
Less: Transfers	0		0		0		
Net Expenditures	12,516		51,220		105,325		
Total Tax Levied	12,301		12,155		xxxxxxxxxxxxxxxxx		
Assessed Valuation	20,814,013		21,539,422		22,639,028		

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*

Daniel Roether

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Junction City Union, a newspaper printed and published in the City of Junction City, County of Geary, 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:

Publication Dates:
- Aug 6, 2025

Notice ID: S9hg6Llp6mthtkYLNt0l

Publisher ID: J11093

Notice Name: Milford Joint Cemetary - 2026

Publication Fee: $95.11

Anjana Bhadoriya

(signed)_____

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/07/2025

_____
Notary Public

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

Notarized remotely online using communication technology via Proof.

(Published in The Junction City Union on Wednesday, August 6, 2025)

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

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Geary County
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Jan 1,

	2023	2024	2025
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Daniel Roether

J11093