CERTIFICATE

2026

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery District #3

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	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	15-1015	5	144,000	59,507	2.567
Totals		xxxxxxxxx	144,000	59,507	2.567
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

23,182,252
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.596
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 6780
Email:
jkennedy@kmc-cpa.com

Attest: Sept. 5, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Cemetery District #3
Kearny 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	59,555	4,114	65	90	125	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	59,555	4,114	65	90	125	0

County Treas Motor Vehicle Estimate 4,114

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 90

County Treas Commercial Vehicle Tax Estimate 125

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06908

RVT Factor 0.00109

16/20M Factor 0.00151

Comm Veh Facto 0.00210

Watercraft Facto: 0.00000

Cemetery District #3
Kearny 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
None					
	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 District #3
Kearny 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.

Cemetery District #3 2026
Kearny County
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	85,738	112,698	75,407
Receipts:			
Ad Valorem Tax	59,055	59,555	xxxxxxxxxxxxxxxx
Delinquent Tax	835		
Motor Vehicle Tax	4,514	2,998	4,114
Recreational Vehicle Tax		35	65
16/20M Vehicle Tax		98	90
Commercial Vehicle Tax		113	125
Watercraft Tax		10	0
In Lieu of Taxes			
Burial Fees	1,750	1,500	1,500
Lot Sales	400	400	400
Interest on Idle Funds	3,939	3,000	3,000
Neighborhood Revitalization Rebate			-208
Miscellaneous	2,961		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,454**	**67,709**	**9,086**
Resources Available:	**159,192**	**180,407**	**84,493**
Expenditures:			
Wages and Benefits	20,827	30,000	30,000
Insurance	6,312	6,500	7,000
Repairs and Maintenance	4,870	5,000	15,000
Supplies	1,356	1,500	1,500
Utilities	1,620	3,000	3,000
Other	618	8,000	8,000
Capital Improvements	9,597	50,000	78,500
Accounting	1,294	1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**46,494**	**105,000**	**144,000**
Unencumbered Cash Balance Dec 31	112,698	75,407	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	88,900	128,900	144,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,000
		Tax Required	59,507
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	59,507

CPA Summary
No assurance is provided.

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	59,299	2.584	208
Debt Service			0
			0
			0
			0
			0
TOTAL	59,299	2.584	208

2025 July 1 Valuation: 22,948,658

Valuation Factor: 22,948,658

Neighborhood Revitalization Subj to Rebate: 80,629

Neighborhood Revitalization factor: 80.629

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

PUBLIC NOTICE

(Published in The Lakin Independent on Wednesday, August 20, 2025.)

NOTICE OF BUDGET HEARING

2026

The governing body of
Cemetery District #3
Kearny County
will meet on September 3, 2025 at 8:45 AM at Kearny County EMS Building, Lakin, 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 levied.
Detailed budget information is available at Kearny County EMS Building, Lakin, KS 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 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	46,494	2.035	105,000	2.362	144,000	59,507	2.593
Totals	46,494	2.035	105,000	2.362	144,000	59,507	2.593
						*Revenue Neutral Rate***	*2.596*
Less: Transfers	0		0		0		
Net Expenditures	46,494		105,000		144,000		
Total Tax Levied	59,981		59,555		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,478,186		25,217,401		22,948,658		

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*

Jerrad Webb
Treasurer