State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
**White Cloud Cemetery #1 Joint**
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 | 0 | 5 | 4,535 | 4,332 | 2.151 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxx | 4,535 | 4,332 | 2.151 |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Ottawa County | 768,233 |
| Dickinson County | 1,246,472 |
| 0 | |
| 0 | |
| 0 | |
| Nov 1, 2025 Total Assessed Valuation | 2,014,705 |

| | |
|---|---|
| Revenue Neutral Rate | 2.903 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Carla Grund

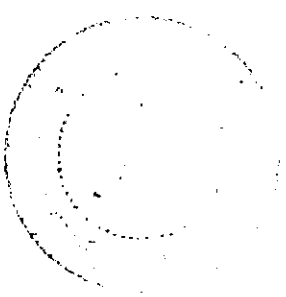
Address:
307 N. Concord, Suite 210
Minneapolis, KS 67467
Email:
commissioner1@ottawacounty.org

Date Attested: November 18, 2025
Tami Cox
County Clerk

SEAL OF THE COUNTY CLERK Ottawa County, Kansas

George Sanders
Sharilyn K. Sanders
Leroy Bennett
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 | 5,848 | 180 | 4 | 10 | 0 | 1 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,848 | 180 | 4 | 10 | 0 | 1 |

County Treas Motor Vehicle Estimate 180

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03078

RVT Factor 0.00068

16/20M Factor 0.00171

Comm Veh Factor 0.00000

Watercraft Factor 0.00017

2026

White Cloud Cemetery #1 Joint
Ottawa
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 | Improvement Fund | 850 | | 250 | K.S.A. 17-1336a |
| | | | | | |
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| | | | | | |
| | **Totals** | 850 | 0 | 250 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 850 | 0 | 250 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

White Cloud Cemetery #1 Joint
Ottawa 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 |
|---|---|---|---|---|---|---|---|
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| | | | | **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 | 117 | 112 | 8 |
| Receipts: | | | |
| Ad Valorem Tax | 6,329 | 5,848 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 39 | | |
| Motor Vehicle Tax | 9 | 50 | 180 |
| Recreational Vehicle Tax | 0 | 1 | 4 |
| 16/20M Vehicle Tax | 4 | | 10 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 1 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **6,381** | **5,899** | **195** |
| **Resources Available:** | **6,498** | **6,011** | **203** |
| Expenditures: | | | |
| Operations | 1,335 | | |
| Mowing | 1,600 | 2,200 | 2,400 |
| Fence Repairs | 1,201 | 838 | |
| Final gate payment | 775 | | |
| 2023 Loan repayment to G. & S. Sanchez | 625 | | |
| Officer pay | | 450 | 450 |
| Stone maintenance | | 1,000 | |
| Road repairs | | 1,000 | |
| Insurance | | 300 | 300 |
| Budget & Publications | | 125 | 125 |
| Bank charges | | 10 | 10 |
| Secreatry of state portal fees | | 80 | |
| Transfer to Improvement fund | 850 | | 250 |
| | | | |
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| Cash Forward (2026 column) | | | 1,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **6,386** | **6,003** | **4,535** |
| Unencumbered Cash Balance Dec 31 | 112 | 8 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 6,625 | 6,153 | 4,535 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,535 |
| | | Tax Required | 4,332 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 4,332 |

**CPA Summary**

White Cloud Cemetery #1 Joint

**NON-BUDGETED FUNDS**

2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Improvement Fund** | | | 0 | | 0 | | 0 | | 0 | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 850 | | | | | | | | | |
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| Total Receipts | 850 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 850 |
| Resources Available: | 850 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 850 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 850 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 850 ** |
| | | | | | | | | | | 850 ** |

** Note: These two block figures should agree.

**CPA Summary**

On Thursday, July 10, 2025 at 08:26:35 AM CDT, Ottawa County Commisioner 1 <commissioner1@ottawacounty.org> wrote:

**NOTICE OF BUDGET HEARING**

The governing body of
**White Cloud Cemetery #1 Joint**
Ottawa County
will meet on August 13,2025 at 7:30 p.m. at Longford Senior Center 107 Weda, Longford 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 3452 Barn Road Abilene, KS 67410 and will be available at this hearing.

**SUPPORTING COUNTIES**
Ottawa County (home county) Dickinson 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 fo | |
|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax |
| General | 6,386 | 3.014 | 6,003 | 2.877 | 4,535 | 4,332 |
| Debt Service | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Non-Budgeted Funds | | | | | | |
| Totals | 6,386 | 3.014 | 6,003 | 2.877 | 4,535 | 4,332 |
| | | | | | | *Revenue Neutral Rate*** |
| Less: Transfers | 850 | | 0 | | 250 | |
| Net Expenditures | 5,536 | | 6,003 | | 4,285 | |
| Total Tax Levied | 6,125 | | 5,848 | | x | |
| Assessed Valuation: | 2,108,189 | | 2,032,752 | | 2,014,605 | |

| 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*

Sharolyn Sanchez
Treasurer

Page No.

So grateful you saw this! I corrected it and will make sure it gets published correctly.

The amount in the Improvement fund is $850 as of 12/31/24 as shown on the Non-Budged Funds page. It is correct.

Thanks for checking.
Carla Grund
1st Dist. Commissioner
Ottawa County
Fair Use Policy and Legal Disclaimer: *This electronic transmission and any documents accompanying this electronic transmission may contain privileged and confidential information, and are intended for the confidential use of the recipient(s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this electronically transmitted information is strictly prohibited and may be unlawful. If you have received this electronic transmission in error, please notify the sender immediately by sending a return message, and delete all materials from any and all computers.*

**From:** Yahoo. <sharolynsanchez@yahoo.com>
**Sent:** Thursday, July 10, 2025 7:39 AM
**To:** Ottawa County Commisioner 1 <Commissioner1@ottawacounty.org>
**Subject:** Re: Schedule of Transfers...

Good morning, Carla.

I looked over the paperwork you sent home to me after you sent me the above e-mail. I have attached 2 sheets from that paperwork. The first is the BUDGET SUMMARY. I have circled the questionable item, which says it is a transfer in 2024 of $2,024.00. We did not have any transfers in 2024, so it must be something else if that number is needed to come up with your totals. Also attached is the NON-BUDGETED FUNDS sheet and it is totally correct, as far as I can tell, because I transferred $850.00 to the Improvement Acct. to start the account at the end of 2024 and at the present time that is the only money in that account and it is a new account, which we never have had before.

# PROOF OF PUBLICATION

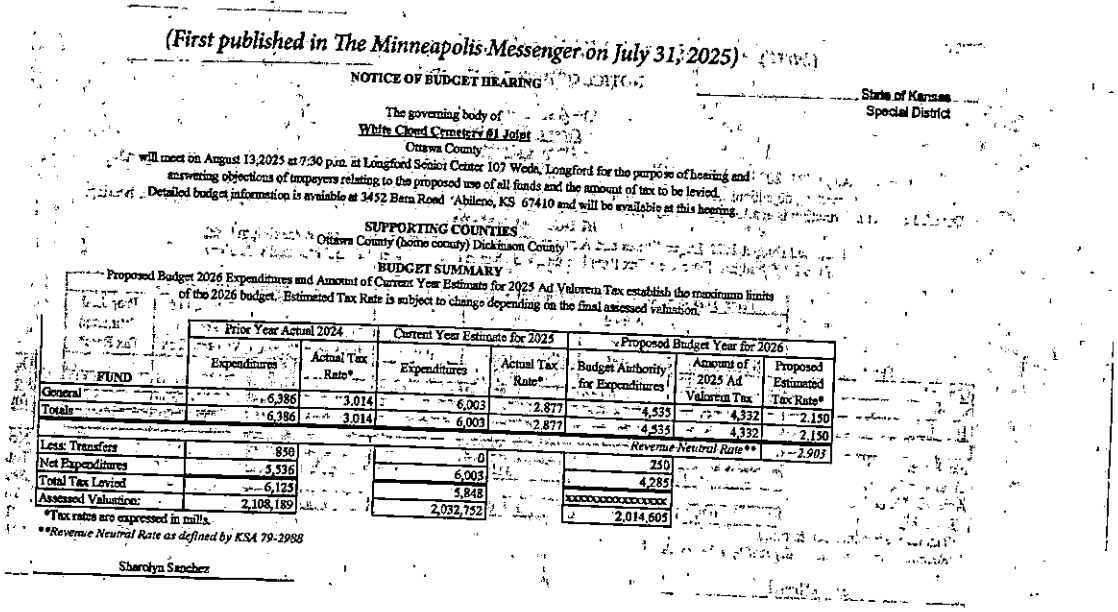
**STATE OF KANSAS, OTTAWA COUNTY, ss:**

CALEB VANDERHOFF, being first duly sworn, says he is Publisher of THE MINNEAPOLIS MESSENGER which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for 1 week(s), the first publication being on the 31 day of JUL 2025 and the last publication on the 31 day of JUL 2025, and that said newspaper has been continuously and uninterruptedly published in said County during the period of fifty-two consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Publisher

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/11/28

Subscribed and sworn to before me this 14 day of AUG 2025



*(First published in The Minneapolis Messenger on July 31, 2025)*

NOTICE OF BUDGET HEARING

State of Kansas
Special District

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Ottawa County

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| | 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 | 6,386 | 3.014 | 6,003 | 2.877 | 4,535 | 4,332 | 2.150 |
| Totals | 6,386 | 3.014 | 6,003 | 2.877 | 4,535 | 4,332 | 2.150 |
| | | | | | | Revenue Neutral Rate** | 2.903 |
| Less: Transfers | 850 | | 0 | | 250 | | |
| Net Expenditures | 5,536 | | 6,003 | | 4,285 | | |
| Total Tax Levied | 6,125 | | 5,848 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 2,108,189 | | 2,032,752 | | 2,014,605 | | |

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Sharolyn Sanchez

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF WHITE CLOUD CEMETERY #1 JOINT, HEREBY NOTIFIES THE OTTAWA 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 isand will be held at _____ in Minneapolis, Kansas.

XXX 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 July 9, 2025.

(Seal)

Marilyn Sanchez
Clerk or Officer of Governing Body