State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Downing-Kelso Cemetery District

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	17-330	5	18,735	15,000	9.270
Debt Service	10-113				
Totals		xxxxxxxxx	18,735	15,000	9.270
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,618,221

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 9.270

Assisted by:
Morris County Clerk
Chelsey Schmidt
Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Allan Timm
Rita Oliver
Allan Cashmore

Attest: October 23, 2025
Chelsey Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Downing-Kelso Cemetery District
Morris 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	15,000	793	7	80	26	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	15,000	793	7	80	26	0

County Treas Motor Vehicle Estimate 793

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 26

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05287

RVT Factor 0.00047

16/20M Factor 0.00533

Comm Veh Facto 0.00173

Watercraft Factor 0.00000

2026

Downing-Kelso Cemetery District
Morris 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.

Downing-Kelso Cemetery District
Morris 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.

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	7,511	2,322	2,829
Receipts:			
Ad Valorem Tax	8,612	15,000	xxxxxxxxxxxxxxxx
Delinquent Tax	101		
Motor Vehicle Tax	496	416	793
Recreational Vehicle Tax	4	14	7
16/20M Vehicle Tax	64	62	80
Commercial Vehicle Tax	16	15	26
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Lot Sales	100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	65		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,458**	**15,507**	**906**
Resources Available:	**16,969**	**17,829**	**3,735**
Expenditures:			
Downing Cemetery			
Kelso Church/Cemetery			
Mowing/Maintenanc/Utilities	14,647	15,000	15,000
Cash Forward (2026 column)			3,735
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**14,647**	**15,000**	**18,735**
Unencumbered Cash Balance Dec 31	2,322	2,829	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,402	16,923	18,735
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,735
		Tax Required	15,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,000

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Downing-Kelso Cemetery District
Morris County
will meet on August 25th, 2025 at 4:00 PM at Morris County Courthouse, 501 W Main Street, Council Grove, 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 available at Morris County Clerk's Office 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	14,647	5.209	15,000	9.235	18,735	15,000	9.269
Debt Service							
Totals	14,647	5.209	15,000	9.235	18,735	15,000	9.269
						*Revenue Neutral Rate***	*9.270*
Less: Transfers	0		0		0		
Net Expenditures	14,647		15,000		18,735		
Total Tax Levied	8,682		15,000		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,666,608		1,624,320		1,618,221		

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*

Allan Timm

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DOWNING-KELSO CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS 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 is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ 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 7-20-, 2025.

(Seal)

Allan Lunn treasurer

Clerk or Officer of Governing Body

Cc

AFFIDAVIT OF PUI

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes an of the Council Grove Republican, a daily Newspape and published in and of general circulation in Morris paid circulation on a daily basis in Morris County, K is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekl published continuously and uninterruptedly in said more than five years prior to the first publication of ted at the post office of Council Grove in said Cour That the attached notice is a true copy thereof and v entire issue of said newspaper for one time, the pul aforesaid on the 24th day of July, 2025.

Subscribed and sworn to before me this 24th day

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JAMERSON
MY APPT. EXPIRES 9-3-25

NOTICE OF BUDGET HEARING 2026

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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*

Allan Timm

FILED
JUL 24 2025
Morris County Clerk
Council Grove, KS 66846

'BUDGET HEARING 2026

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15,000	9.235	18,735	15,000	9.269
			Revenue Neutral Rate**	9.270

0	0
15,000	18,735
15,000	xxxxxxxxxxxxxxxx
1,624,320	1,618,221

2024	2025
0	0
0	0
0	0
0	0
0	0

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 24th day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 24th day of July, 2025

Christy Jamerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JAMERSON
MY APPT. EXPIRES 9-3-25