State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cemetery 4

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	15-1015	5	10,500	7,820	1.840
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	10,500	7,820	1.840
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4,250,868
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.708
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 28, 2025

County Clerk

Governing Body

CPA Summary

Cemetery 4
Cowley 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	7,274	252	8	5	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,274	252	8	5	0	0

County Treas Motor Vehicle Estimate 252

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03464

RVT Factor 0.00110

16/20M Factor 0.00069

Comm Veh Facto 0.00000

Watercraft Facto: 0.00000

2026

Cemetery 4
Cowley 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	Spl Improvement	2,000	6,000	2,000	Resolution
	Totals	2,000	6,000	2,000	
	Adjustments*				
	Adjusted Totals	2,000	6,000	2,000	

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

Cemetery 4
Cowley 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
			Total	**0**	**0**	**0**	**0**

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

Cemetery 4
Cowley 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	4,742	4,426	15
Receipts:			
Ad Valorem Tax	6,064	7,274	xxxxxxxxxxxxxxxx
Delinquent Tax	46	100	100
Motor Vehicle Tax	153	206	252
Recreational Vehicle Tax	5	6	8
16/20M Vehicle Tax	4	3	5
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Taxes			
Sale of lots	800		800
Funeral	1,950		1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,022**	**7,589**	**2,665**
Resources Available:	**13,764**	**12,015**	**2,680**
Expenditures:			
Mowing	2,683	3,500	3,500
Burials	1,900	2,500	2,500
Operatons	861		2,500
Error	1,894		
Transfer to Spl Improvement	2,000	6,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**9,338**	**12,000**	**10,500**
Unencumbered Cash Balance Dec 31	4,426	15	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	9,500	12,331	10,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,500
		Tax Required	7,820
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,820

CPA Summary

Cemetery 4

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:		
Spl Improvement			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,568	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,568
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	2,000									
Total Receipts	2,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,000
Resources Available:	6,568	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,568
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Error	325									
Fencing/ground work	1,327									
Operations	775									
Total Expenditures	2,427	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,427
Cash Balance Dec 31	4,141	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,141 **
										4,141 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Cemetery 4

Cowley County

ll meet on August 21, 2025 at 7:00 pm at Maple City Community Church, 30071 211th Rd, Maple City for the purpose of hearing a answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at County Clerk's Office, 321 E 10th, Winfield 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	9,338	1.249	12,000	1.482	10,500	7,820	1.838
Debt Service							
Non-Budgeted Funds	2,427						
Totals	11,765	1.249	12,000	1.482	10,500	7,820	1.838
						*Revenue Neutral Rate***	*1.708*
Less: Transfers	2,000		6,000		2,000		
Net Expenditures	9,765		6,000		8,500		
Total Tax Levied	7,274		7,274		xxxxxxxxxxxxxxx		
Assessed Valuation	5,824,232		4,906,266		4,254,670		

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*

Gary Foltz

Resolution No. _____

A RESOLUTION OF THE Cemetery 4 KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the __Cemetery 4____ was calculated as _1.708__ mills by the ___Cowley_____ County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cemetery 4__ will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of __Cemetery 4_____, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CEMETERY 4_____:

The _____Cemetery 4____ shall levy a property tax rate exceeding the Revenue Neutral Rate of ___1.708_____ mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21 day of August 2025 (month and year) and SIGNED by the Governing Body.

Joe Rupp
Don Toth
Kendra Lilley
Justin Mellies

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Cemetery 4 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _____

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Joe Rush	X		
Kendra Ridley	X		
Jennifer McClure for Justin M	X		
TOTAL			

Certified:

_____

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Cemetery 4

Cowley County

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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_

Gary Foltz

1 Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, 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 that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: T1YyuOM4DsB6SIQFuZRr
Notice Name: Cemetery 4 budget hearing

PUBLICATION FEE: $98.59

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029