State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Comiskey 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
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	17-330	5	25,158	5,000	5.026
Debt Service	10-113				
Totals		xxxxxxx	25,158	5,000	5.026
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Morris County	583,174
Lyon County	411,758
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	994,932

Revenue Neutral Rate	2.514

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

Date Attested: October 23, 2025

Chelsey D. Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Patricia Whitaker Patricia Whitaker

Governing Body

CPA Summary

Comiskey 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	2,501	124	5	31	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,501	124	5	31	0	0

County Treas Motor Vehicle Estimate 124

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 31

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04958

RVT Factor 0.00200

16/20M Factor 0.01240

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Comiskey 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.

Comiskey 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**

***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	31,684	26,384	19,998
Receipts:			
Ad Valorem Tax	2,519	2,501	xxxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	386	175	124
Recreational Vehicle Tax	11	5	5
16/20M Vehicle Tax	174	63	31
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Lot Sales			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,098**	**2,744**	**160**
Resources Available:	**34,782**	**29,128**	**20,158**
Expenditures:			
Comiskey Cemetery			
Maintenance/Mowing	7,800	8,000	9,000
Equipment//Supplies/Parts	473	1,000	1,500
RNR & Budget Publications	125	130	130
Cash Forward (2026 column)			14,528
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**8,398**	**9,130**	**25,158**
Unencumbered Cash Balance Dec 31	26,384	19,998	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	31,300	27,290	25,158
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,158
		Tax Required	5,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,000

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Comiskey Cemetery District
Morris County
will meet on August 25th, 2025 at 10:00 a.m. at Morris County Courthouse, 501 West Main, Council Grove 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 and Revenue Neutral Rate. Detailed budget information is avaiable at Morris County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Morris County (home county) Lyon 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 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	8,398	2.529	9,130	2.516	25,158	5,000	5.025
Debt Service							
Totals	8,398	2.529	9,130	2.516	25,158	5,000	5.025
						*Revenue Neutral Rate***	*2.514*
Less: Transfers	0		0		0		
Net Expenditures	8,398		9,130		25,158		
Total Tax Levied	2,500		2,501		xxxxxxxxxxxxxxx		
Assessed Valuation:	988,608		993,928		994,932		

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*

Patricia Whitaker

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF COMISKEY CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.025. The date of our hearing is August 25th, 2025 at 10:00 AM and will be held the Morris County Courthouse, 501 West Main in Council Grove, Kansas.

_____ 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)

Patricia Whitaker
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the Comiskey Cemetery District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 25, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Patricia Whitaker	X		
TOTAL	1	—	—

Certified:
Audrey Schmidt

Resolution No. 2025-01

A RESOLUTION OF THE COMISKEY CEMETERY DISTRICT, MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Comiskey Cemetery District was calculated as 2.514 mills by the Morris County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 25, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Comiskey Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COMISKEY CEMETERY DISTRICT:

The Comiskey Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.514 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 25 day of August, 2025 (month and year) and SIGNED by the Governing Body.

Patricia Whitaker

Attested:

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Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Patricia Whitaker

AFFIDAVIT OF P

State of Kansas, }
Morris County } ss.

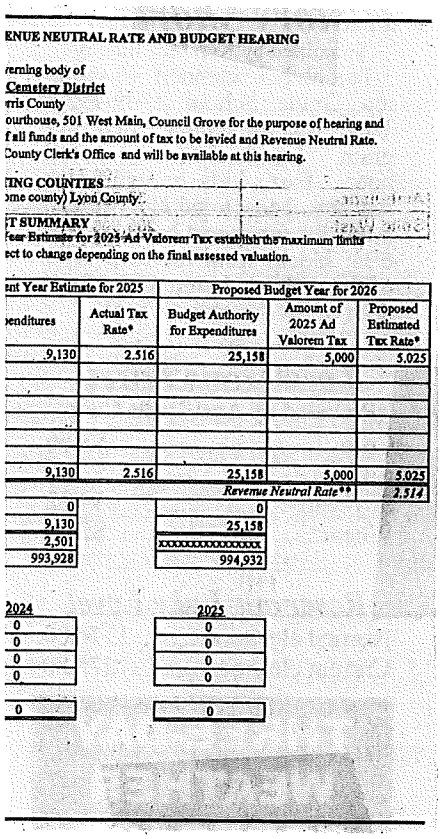
JAN SCIACCA, being first duly sworn, Dep
of the Council Grove Republican, a daily Ne
and published in and of general circulation in
paid circulation on a daily basis in Morris Co
is not a trade, religious or fraternal publicati

Said newspaper is a daily published at leas
published continuously and uninterruptedly
more than five years prior to the first publicat
ted at the post office of Council Grove in sai
That the attached notice is a true copy therec
entire issue of said newspaper for one time,
aforesaid on the 10th day of July, 2025.

Subscribed and sworn to before me this 10

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

FILED
JUL 11 2025
Morris County Clerk
Council Grove, KS 66846



ENUE NEUTRAL RATE AND BUDGET HEARING

verning body of
Cemetery District
rris County
ourthouse, 501 West Main, Council Grove for the purpose of hearing and
f all funds and the amount of tax to be levied and Revenue Neutral Rate.
County Clerk's Office and will be available at this hearing.

TING COUNTIES
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9,130	2.516	25,158	5,000	5.025
			Revenue Neutral Rate**	2.514
0		0		
9,130		25,158		
2,501		xxxxxxxxxxxxxxxx		
993,928		994,932		

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 10th day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 10th day of July, 2025

Christy Jimerson

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

FILED
JUL 18 2025
Morris County Clerk
Council Grove, KS 66846

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, 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. 15, 2025

Notice ID: qgA9lG4HH4gIXoIa0bqk
Notice Name: Comiskey Cemetery District- Notice of Hearing

PUBLICATION FEE: $64.41

Bettina Shank
Operations Manager

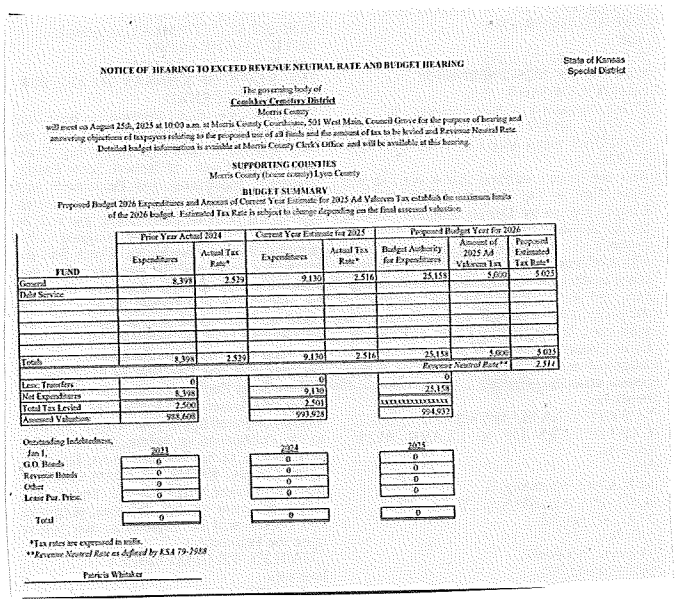
VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
15th day of July, A.D. 2025.

Lisa Stueve
Notary Public



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

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Patricia Whitaker