CERTIFICATE

2026

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Cemetery District #2

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	165,000	89,921	1.485
Totals		xxxxxxxxx	165,000	89,921	1.485
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

60,571,714
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.498
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 67801
Email:
jkennedy@kmc-cpa.com

Gayle Ansel
Martin Neff

Attest: Sep. 18, 2025

County Clerk

Governing Body

KEARNY COUNTY, KANSAS COUNTY CLERK

CPA Summary
No assurance is provided.

Cemetery District #2
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	89,923	7,053	106	101	516	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	89,923	7,053	106	101	516	0

County Treas Motor Vehicle Estimate 7,053

County Treas Recreational Vehicle Estimate 106

County Treas 16/20M Vehicle Estimate 101

County Treas Commercial Vehicle Tax Estimate 516

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07843

RVT Factor 0.00118

16/20M Factor 0.00112

Comm Veh Facto 0.00574

Watercraft Facto 0.00000

Cemetery District #2
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 #2
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 #2 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	96,299	98,368	65,937
Receipts:			
Ad Valorem Tax	88,365	89,923	xxxxxxxxxxxxxxxx
Delinquent Tax	1,056		
Motor Vehicle Tax	6,187	4,906	7,053
Recreational Vehicle Tax		79	106
16/20M Vehicle Tax		153	101
Commercial Vehicle Tax		324	516
Watercraft Tax		12	0
In Lieu of Taxes			
Sale of Lots	3,900		
Interest on Idle Funds	3,027	2,500	2,000
Neighborhood Revitalization Rebate		-828	-634
Miscellaneous	6,530		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**109,065**	**97,069**	**9,142**
Resources Available:	**205,364**	**195,437**	**75,079**
Expenditures:			
Personal Services	69,009	80,000	80,000
Contractual	18,168	20,000	20,000
Commodities	18,642	20,000	20,000
Capital Outlay	1,177	9,500	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**106,996**	**129,500**	**165,000**
Unencumbered Cash Balance Dec 31	98,368	65,937	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	154,000	154,000	165,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,000
		Tax Required	89,921
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	89,921

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	89,287	1.487	634
Debt Service			0
			0
			0
			0
			0
TOTAL	89,287	1.487	634

2025 July 1 Valuation: 60,055,132

Valuation Factor: 60,055.132

Neighborhood Revitalization Subj to Rebate: 426,362

Neighborhood Revitalization factor: 426.362

**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, September 3, 2025.)

NOTICE OF BUDGET HEARING

2026

The governing body of
Cemetery District #2
Kearny County
will meet on September 18, 2025 at 9:00 AM at 304 N Main Street, 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 304 N Main Street, 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	106,996	1.071	129,500	1.396	165,000	89,921	1.497
Totals	106,996	1.071	129,500	1.396	165,000	89,921	1.497
						*Revenue Neutral Rate***	*1.498*
Less: Transfers	0		0		0		
Net Expenditures	106,996		129,500		165,000		
Total Tax Levied	90,017		89,923		xxxxxxxxxxxxxxx		
Assessed Valuation	84,057,726		64,428,929		60,055,132		

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*

Gayle Ansel
Treasurer

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	106,996	1.071	129,500	1.396	165,000	89,921	1.497
Totals	106,996	1.071	129,500	1.396	165,000	89,921	1.497
						*Revenue Neutral Rate***	*1.498*
Less: Transfers	0		0		0		
Net Expenditures	106,996		129,500		165,000		
Total Tax Levied	90,017		89,923		xxxxxxxxxxxxxxx		
Assessed Valuation	84,057,726		64,428,929		60,055,132		

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Gayle Ansel

Treasurer