State of Kansas
Special District

County Copy

CERTIFICATE

2026

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Lewis Cemetery

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.

Not Exceeding

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	0	5	19,126	8,293	1.143
Debt Service	10-113				
Totals		xxxxxxxxx	19,126	8,293	1.143
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7251,147

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.146
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Ashley Herpich
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
coclerk@marioncoks.net

Attest: Oct 24, 2025
County Clerk

Terry Deines Pres.
Mark Kessa
Jesse E. Brunner

Governing Body

CPA Summary

Lewis Cemetery
Marion 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	8,295	195	3	6	2	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,295	195	3	6	2	1

County Treas Motor Vehicle Estimate 195

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02351

RVT Factor 0.00036

16/20M Factor 0.00072

Comm Veh Facto 0.00024

Watercraft Facto 0.00012

2026

Lewis Cemetery
Marion 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
	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.

Lewis Cemetery
Marion 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.

Lewis Cemetery
Marion 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	11,160	9,518	10,627
Receipts:			
Ad Valorem Tax	8,227	8,295	xxxxxxxxxxxxxxxx
Delinquent Tax	15		
Motor Vehicle Tax	193	146	195
Recreational Vehicle Tax	4	3	3
16/20M Vehicle Tax	5	4	6
Commercial Vehicle Tax	2	0	2
Watercraft Tax	0	0	1
In Lieu of Taxes			
Sale of Lots	10		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-30	-10	-1
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,426**	**8,438**	**206**
Resources Available:	**19,586**	**17,956**	**10,833**
Expenditures:			
Insurance	469	600	600
Mowing	4,250	4,500	4,500
Bank Charges Safety Box	15		
Publications	293	229	229
Road Repairs	4,954		
Repairs	87		
Projects		1,000	1,000
Supplies		1,000	1,000
Bond			100
Cash Reserve (2026 column)			11,697
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,068**	**7,329**	**19,126**
Unencumbered Cash Balance Dec 31	9,518	10,627	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	18,702	20,721	19,126
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,126
		Tax Required	8,293
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,293

CPA Summary

State of Kansas
Special District 2026

NOTICE OF BUDGET HEARING

The governing body of

Lewis Cemetery

Marion County

will meet on September 8, 2025 at 8:00 AM at Trinity Lutheran Parish Hall, 401 N.E. St., Ramona, 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.

led budget information is available at the Marion County Clerk's Office, 200 S. Third St., Marion, KS and will be available at this hea

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	10,068	1.163	7,329	1.157	19,126	8,293	1.146
Debt Service							
Totals	10,068	1.163	7,329	1.157	19,126	8,293	1.146
						*Revenue Neutral Rate***	*1.146*
Less: Transfers	0		0		0		
Net Expenditures	10,068		7,329		19,126		
Total Tax Levied	8,295		8,295		xxxxxxxxxxxxxxx		
Assessed Valuation	7,129,799		7,166,522		7,233,902		

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*

Mark Heiser
Treasurer

Lewis Cemetery 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	8,293	1.146	1
Debt Service			0
			0
			0
			0
			0
TOTAL	8,293	1.146	1

2025 July 1 Valuation: 7,233,902

Valuation Factor: 7,233.902

Neighborhood Revitalization Subj to Rebate: 1,110

Neighborhood Revitalization factor: 1.11

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

First published July 23, 2025, in the Marion County Record, Marion, Kansas (1t)

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Mark Heiser, Treasurer

M-45-2778

CITY WEBSITE

Lewis Cemetery
Minutes of Budget hearing for 2026
September 8th 2025
8:00 a.m.

Board members present Terry Deines and Mark Heiser
and Jesse Brunner

Meeting called to order at 8:00 a.m. by Terry Deines

all board members present

Presented budget to public- None in attendance -waited five minutes.

Mark Heiser made a motion to accept the budget as

Presented for 2026 and Jesse Brunner seconded the motion

Motion carried 3-0

Signed the budget for 2026

Mark Heiser a motion to close the budget hearing and

Jesse Brunner seconded, motioned passed 3-0

Meeting closed and adjourned at 8:10 a.m.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 23rd day of July, 2025 .

Subscribed and sworn to before me this
23rd day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $261.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

First published July 23, 2025, in the Marion County Record, Marion, Kansas (1t)

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Mark Heiser, Treasurer

M-45-2778