CERTIFICATE

2026

To the Clerk of HARPER COUNTY, State of Kansas
We, the undersigned, officers of
FREEPORT 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.

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	17-1330	5	56,493	21,110	3.251
Equipment		6			
Totals		xxxxxxxxx	56,493	21,110	3.251
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					6493525
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.251
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 7/1, 2025

County Clerk

Governing Body

CPA Summary

FREEPORT CEMETERY
HARPER 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	21,103	579	8	46	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	21,103	579	8	46	0	0

County Treas Motor Vehicle Estimate 579

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 46

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02743

RVT Factor 0.00038

16/20M Factor 0.00216

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2026

FREEPORT CEMETERY
HARPER 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	Equipment				KSA 17-1336b
	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.

FREEPORT CEMETERY
HARPER 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.

FREEPORT CEMETERY
HARPER 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	112,103	69,349	34,750
Receipts:			
Ad Valorem Tax	20,727	21,103	xxxxxxxxxxxxxxx
Delinquent Tax	503		
Motor Vehicle Tax	558	729	579
Recreational Vehicle Tax	8	3	8
16/20M Vehicle Tax	52	47	46
Commercial Vehicle Tax	2	8	0
Watercraft Tax		4	0
In Lieu of Taxes			
Sale of Lots			
Donations	1,100		
Refunds			
Reimbursements			
Interest on Idle Funds	585		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,535**	**21,894**	**633**
Resources Available:	**135,638**	**91,243**	**35,383**
Expenditures:			
Personal Services	5,600	9,000	9,000
Commodities		2,200	2,200
Contractual		2,634	2,634
Capital Outlay	60,689	38,024	38,024
Transfer to Equipment Fund		4,135	4,135
Abamdpmed Cemetery		500	500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**66,289**	**56,493**	**56,493**
Unencumbered Cash Balance Dec 31	69,349	34,750	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	74,799	56,493	56,493
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,493
		Tax Required	21,110
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	21,110

CPA Summary

FREEPORT CEMETERY
HARPER COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,892	22,002	22,002
Receipts:			
Transfer from General Fund			
Interest on Idle Funds	110		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**110**	**0**	**0**
Resources Available:	**22,002**	**22,002**	**22,002**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	22,002	22,002	22,002
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

FREEPORT CEMETERY

HARPER COUNTY

will meet on July 26, 2025 at 10:00 P.M. at 62 SE 120 Avenue, Bluff City, KS 67018 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 62 SE 120 Avenue, Bluff City, KS 67018 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	66,289	3.079	56,493	3.170	56,493	21,110	3.251
Equipment							
Totals	66,289	3.079	56,493	3.170	56,493	21,110	3.251
						*Revenue Neutral Rate***	*3.251*
Less: Transfers	0		0		0		
Net Expenditures	66,289		56,493		56,493		
Total Tax Levied	21,109		21,103		xxxxxxxxxxxxxxx		
Assessed Valuation	6,854,076		6,657,682		6,493,525		

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*

Carol Peterson

PUBLIC NOTICE

(First Published in the Anthony Republican, Wednesday, July 9, 2025) 1t

NOTICE OF BUDGET HEARING

2026

The governing body of
FREEPORT CEMETERY
HARPER COUNTY

State of Kansas
Special District

will meet on July 26, 2025 at 10:00 AM. at 62 SE 120 Avenue, Bluff City, KS 67018 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 62 SE 120 Avenue, Bluff City, KS 67018 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	66,289	3.079	56,493	3.170	56,493	21,110	3.251
Equipment							
Totals	66,289	3.079	56,493	3.170	56,493	21,110	3.251
						*Revenue Neutral Rate***	*3.251*
Less: Transfers	0		0		0		
Net Expenditures	66,289		56,493		56,493		
Total Tax Levied	21,109		21,103		xxxxxxxxxxxxxxx		
Assessed Valuation	6,854,076		6,657,682		6,493,525		

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*

Carol Peterson

Affidavit of Publication

STATE OF KANSAS
HARPER COUNTY SS

Ross Downing

being first duly sworn. Deposes and says: That he/she is publisher of *The Anthony Republican*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Harper County, Kansas with a general paid circulation on a weekly basis in Harper County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, 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 then five years prior to the first publication of said notice; and has been admitted at the post office of Anthony, Kansas 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 1 consecutive weeks, the first publication thereof being made as aforesaid on July 9th, 2025 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

Publication Fee $141.45

Extra Copies $ 0

Total $141.45

Witness my hand this 9th day of July 2025

(Signed) _____

SUBSCRIBED and sworn to before me this 9th day of July, 2025.

Elisha R. Downing
Notary Public

ELISHA R. DOWNING
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Expires 11-22-28