State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of CHEYENNE COUNTY, State of Kansas
We, the undersigned, officers of
BIRD CITY CEMETERY DISTRICT 1

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	0	5	33,150	26,096	1.001
Debt Service	10-113	6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	33,150	26,096	1.001
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice		8			26,091,772
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.702
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 8/25, 2025

County Clerk

Doug Flemming

Governing Body

SEAL

CPA Summary

BIRD CITY CEMETERY DISTRICT 1
CHEYENNE 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	18,315	619	9	63	15	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	18,315	619	9	63	15	0

County Treas Motor Vehicle Estimate 619

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 63

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03380

RVT Factor 0.00049

16/20M Factor 0.00344

Comm Veh Facto 0.00082

Watercraft Facto 0.00000

2026

BIRD CITY CEMETERY DISTRICT 1
CHEYENNE 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.

BIRD CITY CEMETERY DISTRICT 1
CHEYENNE 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.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,946	8,765	5,498
Receipts:			
Ad Valorem Tax	17,870	18,315	xxxxxxxxxxxxxxx
Delinquent Tax	151	0	0
Motor Vehicle Tax	726	696	619
Recreational Vehicle Tax	10	9	9
16/20M Vehicle Tax	42	37	63
Commercial Vehicle Tax	17	26	15
Watercraft Tax	0	0	0
Plots Purchased	200	500	300
Donations	750	500	500
Interest on Idle Funds	37	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**19,803**	**20,133**	**1,556**
Resources Available:	**34,749**	**28,898**	**7,054**
Expenditures:			
Administration	2,636	2,500	3,000
Advertising	228	250	300
Caretaker	20,760	18,000	22,800
Insurance	1,191	1,200	1,300
Legal & Accounting	315	50	100
Repairs & Maintenance	507	1,000	1,200
Supplies	72	100	175
Utilities	275	300	350
Cash Reserve (2026 column)			3,925
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**25,984**	**23,400**	**33,150**
Unencumbered Cash Balance Dec 31	8,765	5,498	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	27,739	31,073	33,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,150
		Tax Required	26,096
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	26,096

CPA Summary

BIRD CITY CEMETERY DISTRICT 1 2026
CHEYENNE COUNTY

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
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	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

BIRD CITY CEMETERY DISTRICT 1 **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:		
Donations			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	108.845	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		108.845
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2.541									
Donations	3.200									
Total Receipts	5,741	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5.741
Resources Available:	114.586	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	114.586
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	12.323									
Total Expenditures	12,323	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,323
Cash Balance Dec 31	102,263	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	102,263 **
										102,263 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District
2026

The governing body of

BIRD CITY CEMETERY DISTRICT 1

CHEYENNE COUNTY

will meet on August 22, 2025 at 7:00 PM at Bird City Area of Aging, 122 W 4th St. for the purpose of hearing and 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 CHEYENNE COUNTY CLERK 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	25,984	0.694	23,400	0.662	33,150	26,096	1.000
Debt Service							
Non-Budgeted Funds	12,323						
Totals	38,307	0.694	23,400	0.662	33,150	26,096	1.000
						*Revenue Neutral Rate***	*0.702*
Less: Transfers	0		0		0		
Net Expenditures	38,307		23,400		33,150		
Total Tax Levied	18,315		18,315		xxxxxxxxxxxxxxx		
Assessed Valuation	26,435,619		27,642,004		26,094,599		

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*

Brenda Johnson

BIRD CITY CEMETERY NO 1

Affidavit of Publication
The St Francis Herald and Bird City Tim

STATE OF KANSAS,
CHEYENNE COUNTY, ss.

Dan Baughman, being first duly sworn, deposes and says: That Dan Baughman is Editor of The St Francis Herald and Bird City Times, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Cheyenne County, Kansas, with a general paid circulation on a weekly basis in Cheyenne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a semi-weekly published at least 52 times a year on Thursd legal holidays; has been published continuously and uninterruptedly in said county and period of more than five years prior to the first publication of said notice; and has been a the post office of St Francis 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 consecut (weeks), the first publication thereof being made as aforesaid on the day of 17th July 2025 with subsequent publication being made on the following dates:

, , , , , , , ,

Dan Baughman
Editor

Subscribed and sworn to before me this 17th day of July 2025

Sheila R Smith
Notary Public

SHEILA R. SMITH
Notary Public – State of Kansas
My Appt. Exp. 11-9-2026

•PUBLIC NOTICE•

ed in The St. Francis Herald & Bird City Times on Thursday, July 17, 2025

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kan
Special Dis
2026

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BIRD CITY CEMETERY DISTRICT 1

CHEYENNE COUNTY

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					*Revenue Neutral Rate***	*0.702*
0		0		0		
38,307		23,400		33,150		
18,315		18,315		xxxxxxxxxxxxxxx		
26,435,619		27,642,004		26,094,599		

2023	2024	2025
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

nills.

efined by KSA 79-2988

Resolution No. 25-01

A RESOLUTION OF THE BIRD CITY CEMETERY DISTRICT NO. 1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Bird City Cemetery District No. 1 was calculated as 0.702 mills by the Cheyenne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Bird City Cemetery District No. 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Bird City Cemetery District No.1 , having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BIRD CITY CEMETERY DISTRICT NO. 1:

The Bird City Cemetery District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.702 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 22nd day of August 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Bird City Cemetery District No 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 22, 2025

Resolution No. 25-01

Governing Body Member	Yes	No	No Vote
Steve Busse absent			X
Doug Flemming	X		
Dave Johnsen	X		
Gary Leach	X		
Ned Smith	X		
Dana Wright	X		
TOTAL	5	0	1

Certified:

Brenda Johnson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BIRD CITY CEMETERY DISTRICT NO.1, HEREBY NOTIFIES THE CHEYENNE 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 1.00. The date of our hearing is August 22, 2025 at 7:00 PM and will be held at Bird City Area of Aging, 122 W 4th St. in Bird City, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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, 20___.

WITNESS my hand and official seal on June 27, 2025.

(Seal)

Brenda Johnson
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
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The governing body of

BIRD CITY CEMETERY DISTRICT 1

CHEYENNE COUNTY

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

Brenda Johnson

BIRD CITY CEMETERY NO 1