CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Empire 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1344	5	25,327	19,841	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	25,327	19,841	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.903
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Rick Witte
McP. County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 8-4, 2025

Hollie D. Mehoy
County Clerk

Mark Hopper 7-16-25
[illegible] 7-16-25
[illegible] 7-16-25
Lenda Anderson 7-16-25
Governing Body

CPA Summary

Empire Cemetery
McPherson 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	19,841	1,821	58	46	166	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	19,841	1,821	58	46	166	14

County Treas Motor Vehicle Estimate 1,821

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 46

County Treas Commercial Vehicle Tax Estimate 166

County Treas Watercraft Tax Estimate 14

MVT Factor 0.09178

RVT Factor 0.00292

16/20M Factor 0.00232

Comm Veh Factor 0.00837

Watercraft Factor 0.00071

2026

Empire Cemetery
McPherson 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	Capital Improvement	1,100	3,000	5,450	17-133a
	Totals	1,100	3,000	5,450	
	Adjustments*				
	Adjusted Totals	1,100	3,000	5,450	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Empire Cemetery
McPherson 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.

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	2,557	2,638	2,070
Receipts:			
Ad Valorem Tax	19,671	19,444	xxxxxxxxxxxxxxxx
Delinquent Tax	154	145	100
Motor Vehicle Tax	1,903	1,847	1,821
Recreational Vehicle Tax	61	49	58
16/20M Vehicle Tax	37	37	46
Commercial Vehicle Tax	171	179	166
Watercraft Tax		11	14
In Lieu of Taxes			
Lot Sales		1,600	1,600
Interest on Idle Funds	45	20	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,042**	**23,332**	**3,805**
Resources Available:	**24,599**	**25,970**	**5,875**
Expenditures:			
Personnel	0	0	0
Contractual	13,527	12,500	12,477
Commodities	1,964	3,500	2,500
Insurance	1,772	1,800	1,800
Capital Outlay	3,598	3,100	3,100
Trst to Capital Improvement Reserve	1,100	3,000	5,450
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**21,961**	**23,900**	**25,327**
Unencumbered Cash Balance Dec 31	2,638	2,070	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	22,550	23,900	25,327
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,327
		Tax Required	19,452
	Delinquent Comp Rate:	2.0%	389
		Amount of 2025 Ad Valorem Tax	19,841

CPA Summary

Empire Cemetery

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:		
Capital Improvement			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	22,280	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		22,280
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	323									
Lot Sales	2,000									
Trsf from General	1,100									
Total Receipts	3,423	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,423
Resources Available:	25,703	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,703
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	25,703	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,703 **
										25,703 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of

Empire Cemetery

McPherson County

will meet on August 4, 2025 at 7:00 P.M. at Empire Cemetery, McPherson County 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 Galva City Hall, Galva, 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	21,961	1.002	23,900	0.960	25,327	19,841	0.902
Debt Service							
Non-Budgeted Funds							
Totals	21,961	1.002	23,900	0.960	25,327	19,841	0.902
						*Revenue Neutral Rate***	*0.903*
Less: Transfers	0		0		0		
Net Expenditures	21,961		23,900		25,327		
Total Tax Levied	19,873		19,841		xxxxxxxxxxxxxxx		
Assessed Valuation	19,861,407		20,687,112		21,998,466		

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*

Linda Andersen

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Empire Cemetery**

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on 7-17, 2025

(Seal)

Rich Watts Co. Admin
Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF BUDGET HEARING 2026

The governing body of

Empire Cemetery

McPherson County

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General	21,961	1.002	23,900	0.960	25,327	19,841	0.902
Non-Budgeted Funds							
Totals	21,961	1.002	23,900	0.960	25,327	19,841	0.902
						*Revenue Neutral Rate***	*0.903*
Less: Transfers	1,100		3,000		5,450		
Net Expenditures	20,861		20,900		19,877		
Total Tax Levied	19,873		19,841		xxxxxxxxxxxxxxx		
Assessed Valuation	19,861,407		20,687,112		21,998,466		

*Tax rates are expressed in mills.

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

Linda Andersen, Board Member

Published in McPherson Sentinel July 23, 2025.

3679800

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Jul 23, 2025

Advertising Fee: $70.64

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH246383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/24/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Empire Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
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Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.903
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Rick Witte
McP. County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Mark Hopper 7-16-25
[illegible] 7-16-25
[illegible] 7-16-25
Lenida Anderson 7-16-25

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary