State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Stevens, State of Kansas
We, the undersigned, officers of
Moscow Township Cemetery District

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	79-1972	5	149,670	76,914	3.566
Debt Service	10-113				
Equipment Reserve		6	53,011		
		6			
Totals		xxxxxxxxx	202,681	76,914	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

215663 03

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.566
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
HAY-RICE & ASSOCIATES, CHTD.

Address:
PO BOX 2707
LIBERAL, KS 67905-2707
Email:
DUSTIN@HAYRICE.COM

Brenda Sadoff Secretary
Patti G Maxwell Treasurer
Michael Owens Trustee

Governing Body

Attest: Aug. 14, 2025

County Clerk

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

CPA Summary

State of Kansas
Special District

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2026

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County Clerk's Use Only

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COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

Linda Sadd Secretary
Patti G Maxwell Treasurer
Michael Mcvern Trustee

Governing Body

CPA Summary

Moscow Township Cemetery District
Stevens

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	76,911	3,151	75	701	530	19
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	76,911	3,151	75	701	530	19

County Treas Motor Vehicle Estimate 3,151

County Treas Recreational Vehicle Estimate 75

County Treas 16/20M Vehicle Estimate 701

County Treas Commercial Vehicle Tax Estimate 530

County Treas Watercraft Tax Estimate 19

MVT Factor 0.04097

RVT Factor 0.00098

16/20M Factor 0.00911

Comm Veh Facto 0.00689

Watercraft Facto: 0.00025

2026

Moscow Township Cemetery District
Stevens

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 Fund	Equipment Reserve	-	10,000	10,000	17-1336a
	Totals	0	10,000	10,000	
	Adjustments*				
	Adjusted Totals	0	10,000	10,000	

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

Moscow Township Cemetery District
Stevens

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.

Moscow Township Cemetery District
Stevens
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	72,629	72,445	62,880
Receipts:			
Ad Valorem Tax	75,241	76,911	xxxxxxxxxxxxxxx
Delinquent Tax	1,269	0	0
Motor Vehicle Tax	2,286	1,960	3,151
Recreational Vehicle Tax	65	52	75
16/20M Vehicle Tax	1,037	748	701
Commercial Vehicle Tax	347	251	530
Watercraft Tax	11	13	19
Grave Openings/Lot Sales	713	5,000	5,000
Royalties	363	300	300
Miscellaneous Income	631	0	0
Sale of Assets	1,000	0	0
Interest on Idle Funds	141	200	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**83,104**	**85,435**	**9,876**
Resources Available:	**155,733**	**157,880**	**72,756**
Expenditures:			
Personal Services	36,413	37,000	50,000
Contractual	41,979	42,000	50,000
Commodities	4,340	5,000	8,000
Capital Outlay	556	1,000	31,670
Transfer to Equipment Reserve	0	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**83,288**	**95,000**	**149,670**
Unencumbered Cash Balance Dec 31	72,445	62,880	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	151,700	157,700	149,670
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,670
		Tax Required	76,914
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	76,914

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,185	42,461	42,736
Receipts:			
Transfer From General	0	10,000	10,000
Interest on Idle Funds	276	275	275
Miscellaneous	0		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**276**	**10,275**	**10,275**
Resources Available:	**42,461**	**52,736**	**53,011**
Expenditures:			
Equipment	0	10,000	53,011
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**10,000**	**53,011**
Unencumbered Cash Balance Dec 31	42,461	42,736	0
2024/2025/2026 Budget Authority Amount	52,125	42,485	53,011

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 Expenditures			
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
Special District

NOTICE OF BUDGET HEARING

The governing body of

Moscow Township Cemetery District

Stevens

will meet on August 13, 2025 at 5:00 PM at Moscow Christian Fellowship Church Fellowship Hall 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 1898 Road BB, Moscow, 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	83,288	2.412	95,000	3.877	149,670	76,914	3.566
Debt Service							
Equipment Reserve			10,000		53,011		
Totals	83,288	2.412	105,000	3.877	202,681	76,914	3.566
						*Revenue Neutral Rate***	*3.566*
Less: Transfers	0		10,000		10,000		
Net Expenditures	83,288		95,000		192,681		
Total Tax Levied	76,911		76,911		xxxxxxxxxxxxxxx		
Assessed Valuation	31,911,104		19,833,198		21,566,336		

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*

Patty Maxwell

Treasurer

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, July 24, 2025) 1t

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Special District

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Stevens

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

Patty Maxwell
Treasurer

Page No. 7

AFFIDAVIT OF PUBLIC

STATE OF KANSAS, STEVEN
Faith Publishing LLC, being first duly
says: That they are Publisher of the
weekly newspaper printed in the S
published in and of general circulatio
Kansas, with a general paid circulatio
Stevens County, Kansas, and that sai
trade, religious or fraternal publicatio
..Said newspaper is a weekly, publish
times a year; has been so published co
terruptedly in said county and state for
five years prior to the first publication
been admitted at the post office of Hu
as second class matter.
..That the attached notice is a true c
published in the regular and entire iss
for 1 consecutive weeks,
thereof being made as aforesaid on th

July 24

subsequent publications being made

_____, 20__ ____

_____, 20__ ____

Kay McDani

Subscribed and sworn to before me

day of July 24

Roglenda S

Notary Publi

NOTARY PUBLIC - St
ROGLENDA S
My Appt. Exp. _

My Commission expires: 4

Printer's fee.....
Additional Copies.....

Total.....

Approved this _____

_____

_____
Judge

PUBLIC NOTICE

n Hermes, Thursday, July 24, 2025) 1t

NOTICE OF BUDGET HEARING State of Kansas Special District

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Moscow Township Cemetery District
~~Stevens~~

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BUDGET SUMMARY

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0		10,000		10,000		
83,288		95,000		192,681		
76,911		76,911		xxxxxxxxxxxxxxx		
1,911,104		19,833,198		21,566,336		

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

ils.
ined by KSA 79-2988

Page No. 7

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens 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 than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton 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 the day of July 24, 2025, with subsequent publications being made on the following dates:

_____, 20__ _____, 20__

_____, 20__ _____, 20__

Kay McDaniel

Subscribed and sworn to before me this

day of July 24, 2025

RoGlenda S Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$ 126.56
Additional Copies.....$ _____

Total.....$ 126.56

Approved this _____ day of

_____, 20_____

_____

Judge