Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE RICHFIELD CEMETERY DISTRICT, HEREBY NOTIFIES THE MORTON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____, 2025 at _____ PM and will be held at _____ in _____, Kansas.

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

_X_ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 PM on October 1, 2025.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

Clerk or Officer of Governing Body

Richfield Cemetery 2026 Budget

N

Legal Notice

First published in the Elkhart Tri-State News, Thursday, July 31, 2025.

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Richfield Cemetery District
Stevens

will meet on August 9, 2025 at 3:00 PM at Richfield Methodist Church 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 Morton County Courthouse 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	46,320	1.214	56,500	1.874	81,838	44,466	1.969
Debt Service							
Totals	46,320	1.214	56,500	1.874	81,838	44,466	1.969
					Revenue Neutral Rate**		1.969
Less: Transfers	0		0		0		
Net Expenditures	46,320		56,500		81,838		
Total Tax Levied	44,466		44,466		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,637,932		23,723,340		22,580,655		

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

Kris Dixon
Clerk

Page No. 6

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Stevens, State of Kansas
We, the undersigned, officers of
Richfield 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	81,838	44,466	
Debt Service	10-113				
Totals		xxxxxxxxx	81,838	44,466	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.969
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

Attest: 8-26, 2025

County Clerk

Governing Body

Andrew P. Dr — Mayor

Morton County Kansas Official Seal

CPA Summary

State of Kansas
Special District

Richfield 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	44,466	770	36	124	52	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,466	770	36	124	52	0

County Treas Motor Vehicle Estimate 770

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 124

County Treas Commercial Vehicle Tax Estimate 52

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01732

RVT Factor 0.00081

16/20M Factor 0.00279

Comm Veh Facto 0.00117

Watercraft Facto: 0.00000

2026

Richfield 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
None					17-1336a
	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.

State of Kansas
Special District

Richfield Cemetery District
Stevens

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 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.

Richfield 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	47,571	47,095	36,040
Receipts:			
Ad Valorem Tax	44,466	44,466	xxxxxxxxxxxxxxx
Delinquent Tax	277	0	0
Motor Vehicle Tax	574	492	770
Recreational Vehicle Tax	13	12	36
16/20M Vehicle Tax	117	124	124
Commercial Vehicle Tax	2	1	52
Watercraft Tax	0	0	0
Interest on Idle Funds	395	350	350
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	45,844	45,445	1,332
Resources Available:	93,415	92,540	37,372
Expenditures:			
Personal Services	38,472	38,000	39,000
Contractual	5,653	6,000	8,000
Commodities	2,195	2,500	3,000
Capital Outlay	0	10,000	31,838
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	46,320	56,500	81,838
Unencumbered Cash Balance Dec 31	47,095	36,040	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	79,423	79,000	81,838
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,838
		Tax Required	44,466
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	44,466

CPA Summary

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Special District 2026

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Kris Dixon
Clerk