State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 9, Rose Hill

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	17-1330	5	15,265	13,946	.980
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	15,265	13,946	.980
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			14,231,279
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.979
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

President

Attest: August 22, 2025
Nicole Mchee
County Clerk

SEAL OF COUNTY CLERK, BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Cemetery # 9, Rose Hill
Brown 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	13,946	502	16	101	34	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	13,946	502	16	101	34	3

County Treas Motor Vehicle Estimate 502

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 101

County Treas Commercial Vehicle Tax Estimate 34

County Treas Watercraft Tax Estimate 3

MVT Factor 0.03600

RVT Factor 0.00115

16/20M Factor 0.00724

Comm Veh Factor 0.00244

Watercraft Factor 0.00022

2026

Cemetery # 9, Rose Hill
Brown 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
None					
	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.

Cemetery # 9, Rose Hill
Brown 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
None							
			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	0	0	163
Receipts:			
Ad Valorem Tax	14,514	13,946	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		461	502
Recreational Vehicle Tax		17	16
16/20M Vehicle Tax		85	101
Commercial Vehicle Tax		36	34
Watercraft Tax		2	3
LAVTR			0
Land Rent	500	500	500
Transfer from Memorial Fund			
Sale of Lots			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**15,014**	**15,047**	**1,156**
Resources Available:	**15,014**	**15,047**	**1,319**
Expenditures:			
Operations	2,077	464	715
Mowing	11,285	11,690	11,830
Stone Maintenance	1,160	1,610	1,600
Improvements		600	600
Budget & Publications	189	185	185
Bank Charges	13	60	60
Postage	15		
Brown Co Taxes	275	275	275
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**15,014**	**14,884**	**15,265**
Unencumbered Cash Balance Dec 31	0	163	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,862	14,884	15,265
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	15,265
		Tax Required	13,946
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,946

CPA Summary

Cemetery # 9, Rose Hill

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,430	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,430
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	533									
Donations	3,000									
Total Receipts	3,533	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,533
Resources Available:	36,963	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,963
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	36,963	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36,963 **
										36,963 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 9, Rose Hill
Brown County
will meet on August 4, 2025 at 1:00 PM at Robinson Township Building, Railroad & Lake, Robinson 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 Brown County Clerk's office 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	15,014	0.923	14,884	0.937	15,265	13,946	0.978
Memorial Fund							
Totals	15,014	0.923	14,884	0.937	15,265	13,946	0.978
						*Revenue Neutral Rate***	*0.979*
Less: Transfers	0		0		0		
Net Expenditures	15,014		14,884		15,265		
Total Tax Levied	13,946		13,946		xxxxxxxxxxxxxxx		
Assessed Valuation	15,112,980		14,884,569		14,252,445		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Jack E Geiger

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,014	0.923	14,884	0.937	15,265	13,946	0.978
Memorial Fund							
Totals	15,014	0.923	14,884	0.937	15,265	13,946	0.978
						Revenue Neutral Rate **	*0.979*
Less: Transfers	0		0		0		
Net Expenditures	15,014		14,884		15,265		
Total Tax Levied	13,946		13,946		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,112,980		14,884,569		14,252,445		

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

Jack E Geiger

Publish: Hiawatha World
Date: June 27, 2025
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HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, 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 Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jun 27, 2025

Notice ID: 6a20G5A0nIqcB9ZpIkNt

Notice Name: Cemetery 9 Rose Hill

Publication Fee: $70.85

Ankit Sachdeva

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH391638
Expires on August 17, 2028

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/02/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 9, Rose Hill, HEREBY NOTIFIES THE Brown 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 0.978. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

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

XXXX 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, 2025.

WITNESS my hand and official seal on June 17, 2025.

(Seal)

Clerk or Officer of Governing Body