CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 8, Walnut Township

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	35,130	7,938	.292
Debt Service	10-113				
Totals		xxxxxxxxxx	35,130	7,938	.292
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			27,230,042
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.291
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

Sec/Treasurer
MEMBER

Attest: August 18, 2025

County Clerk

Governing Body

CPA Summary

Cemetery # 8, Walnut Township
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	7,943	265	5	45	22	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,943	265	5	45	22	1

County Treas Motor Vehicle Estimate 265

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 45

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03336

RVT Factor 0.00063

16/20M Factor 0.00567

Comm Veh Factor 0.00277

Watercraft Factor 0.00013

2026

Cemetery # 8, Walnut Township
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 # 8, Walnut Township
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.

Cemetery # 8, Walnut Township
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
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	27,721	28,730	26,604
Receipts:			
Ad Valorem Tax	8,309	7,943	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		260	265
Recreational Vehicle Tax		6	5
16/20M Vehicle Tax		42	45
Commercial Vehicle Tax		22	22
Watercraft Tax		1	1
LAVTR			0
Sale of Lots	200	1,600	
Opening & Closing	100		
Donations	100		
Reimbursements			
Interest on Idle Funds	375	250	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,084**	**10,124**	**588**
Resources Available:	**36,805**	**38,854**	**27,192**
Expenditures:			
Operations	385		
Mowing	7,500	8,500	31,380
Stone Maintenance		3,000	3,000
Road Repairs			
Improvements			
Insurance		500	500
Budget & Publications	190	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,075**	**12,250**	**35,130**
Unencumbered Cash Balance Dec 31	28,730	26,604	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	22,983	21,358	35,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,130
		Tax Required	7,938
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,938

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 8, Walnut Township
Brown County
will meet on July 22, 2025 at 6:00 PM at Walnut Township Shed, 310 Front St, Fairview 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	8,075	0.289	12,250	0.283	35,130	7,938	0.291
Totals	8,075	0.289	12,250	0.283	35,130	7,938	0.291
						*Revenue Neutral Rate***	*0.291*
Less: Transfers	0		0		0		
Net Expenditures	8,075		12,250		35,130		
Total Tax Levied	7,943		7,943		xxxxxxxxxxxxxxx		
Assessed Valuation	27,508,041		28,034,464		27,233,338		

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

Liz Brey

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas 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 one consecutive week(s). The first publication thereof being made as aforesaid on the day of July 2, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20____.

_____, 20___ _____, 20____

_____, 20___ _____, 20____

Tim Kellenberger

Subscribed and sworn to before me this 2 day of July, 2025

Heather D. Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

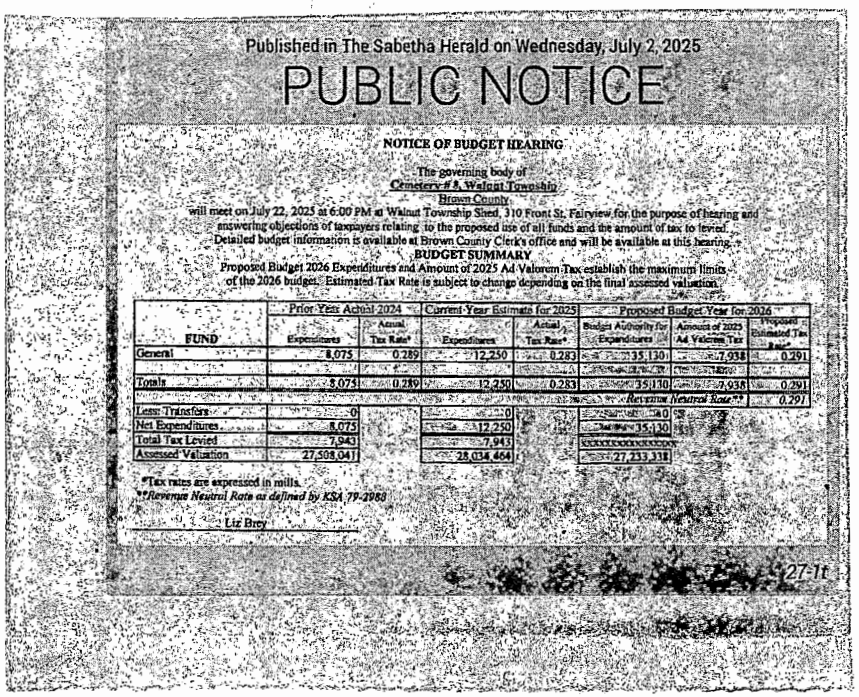
Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"



Published in The Sabetha Herald on Wednesday, July 2, 2025

PUBLIC NOTICE

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Cemetery # 8, Walnut Township
Brown County

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General	8,075	0.289	12,250	0.283	35,130	7,938	0.291
Totals	8,075	0.289	12,250	0.283	35,130	7,938	0.291
						*Revenue Neutral Rate**	0.297
Less: Transfers	0		0		0		
Net Expenditures	8,075		12,250		35,130		
Total Tax Levied	7,943		7,943				
Assessed Valuation	27,508,041		28,034,464		27,733,338		

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

Liz Bray

27-1t

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 8, Walnut Township, 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 0.291. 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 6/17, 2025.

(Seal)

MEMBER

Clerk or Officer of Governing Body