Public Notice

(First published in The Mulvane News Thursday, Aug. 7, 2025)

Sumner County

The governing body of
SUMNER COUNTY

2026

will meet on September 9, 2025 at 10:00 AM at Commission Chambers 501 N Washington, Wellington, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at 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.

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire Dist. # 3	35,793	1.556	24,892	1.530	56,125	35,971	13,022,372	2.762	1.445
Fire Dist. # 5	54,815	9.342	89,076	9.506	89,076	66,637	7,094,152	9.393	9.393
Fire Dist. # 6	48,813	4.174	104,181	2.444	108,914	30,065	12,301,670	2.444	2.932
Fire Dist. # 7	90,080	2.648	65,496	2.664	65,496	35,992	13,610,847	2.644	2.644
Fire Dist. # 8	16,764	2.594	20,287	2.526	21,921	10,965	4,302,847	2.549	2.549
Fire Dist. # 9	107,793	3.484	198,263	3.291	207,154	186,361	4,302,294	3.291	3.134
Fire Dist. # 10 Jt.	6,062	31.840	8,706	3.007	8,706	5,106	56,628,955	2.922	2.922
Fire Dist. # 11	8,906	2.833	72,275	2.837	72,826	12,754	4,867,804	2.620	2.620
Fire Dist. # 12	90,124	5.673	88,470	5.207	100,000	92,069	15,920,818	5.783	5.031
Corzine Cemetery	13,373	3.271	12,609	3.349	12,609	11,663	3,432,239	3.398	3.398
Downs Cemetery	19,150	3.345	19,577	3.384	19,577	11,937	3,661,923	3.260	3.260
Mulvane-Littleton Cemetery	194,858	1.895	311,018	2.214	311,018	243,326	116,480,858	2.091	2.091
Oxford Cemetery	24,961	2.338	60,092	2.311	73,249	32,124	14,700,830	2.185	2.185
Pleasant Hill Cemetery	2,935	1.301	3,485	1.305	4,442	3,244	2,423,282	1.339	1.339
Rose Hill Cemetery	1,643	5.749	37,204	5.955	38,446	32,271	5,353,089	6.029	6.029
Walton-Valverde Cemetery	20,846	2.239	19,462	2.310	19,512	18,112	8,323,401	2.176	2.176
Belle Plaine Two DrainageDist.		7.124	5,073	6.670	6,166	2,082	316,623	6.185	6.188
Cowskin Drainage Dist.									
Suppesville Sewer	8,894	42.567	23,154	32.529	15,253	14,190	452,180	31.382	31.382
Peck Improvement Dist	70,139	7.781	97,264	7.335	98,851	39,059	1,026,540	38.049	7.234
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0	0		0		0	0			
0	0		0		0	0			

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

Debra A. Nowlin
Clerk

Page No.

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of SUMNER COUNTY, State of Kansas
We, the undersigned, officers of
ROSEHILL 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	38,446	32,271	6.011
Equipment		6			
Totals		xxxxxxxxx	38,446	32,271	6.011
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					5,368,337
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	6.029
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

ROSEHILL CEMETERY
SUMNER 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	32,273	3,163	85	416	735	19
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	32,273	3,163	85	416	735	19

County Treas Motor Vehicle Estimate 3,163

County Treas Recreational Vehicle Estimate 85

County Treas 16/20M Vehicle Estimate 416

County Treas Commercial Vehicle Tax Estimate 735

County Treas Watercraft Tax Estimate 19

MVT Factor 0.09801

RVT Factor 0.00263

16/20M Factor 0.01289

Comm Veh Facto 0.02277

Watercraft Factor 0.00060

2026

ROSEHILL CEMETERY
SUMNER 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	Equipment	4,000			KSA 17-1336b
	Totals	4,000	0	0	
	Adjustments*				
	Adjusted Totals	4,000	0	0	

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

ROSEHILL CEMETERY
SUMNER COUNTY
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	1,057	2,500	1,757
Receipts:			
Ad Valorem Tax	30,306	32,273	xxxxxxxxxxxxxxx
Delinquent Tax	1,379		
Motor Vehicle Tax	3,415	3,170	3,163
Recreational Vehicle Tax	94	77	85
16/20M Vehicle Tax	404	490	416
Commercial Vehicle Tax	423	430	735
Watercraft Tax		21	19
In Lieu of Taxes		0	
Sale of Lots	660		
Donations			
Refunds			
Reimbursements			
Interest on Idle Funds	18		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**36,701**	**36,461**	**4,418**
Resources Available:	**37,758**	**38,961**	**6,175**
Expenditures:			
Personal Services	15,407	17,003	17,003
Commodities	2,792	2,168	2,168
Contractual	8,459	3,101	3,101
Capital Outlay	4,600	13,076	13,076
Transfer to Equipment Fund	4,000	1,856	3,098
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**35,258**	**37,204**	**38,446**
Unencumbered Cash Balance Dec 31	2,500	1,757	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	37,947	37,204	38,446
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,446
		Tax Required	32,271
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,271

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,870	33,870	33,870
Receipts:			
Transfer from General Fund	4,000		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,000**	**0**	**0**
Resources Available:	**33,870**	**33,870**	**33,870**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	33,870	33,870	33,870
2024/2025/2026 Budget Authority Amoun	0	0	0

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 Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

ROSEHILL CEMETERY

SUMNER COUNTY

will meet on at at 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.

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BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate for 202		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	35,258	5.749	37,204	5.955	38,446	32,271	6.029
Equipment							
Totals	35,258	5.749	37,204	5.955	38,446	32,271	6.029
						*Revenue Neutral Rate***	*6.029*
Less: Transfers	4,000		0		0		
Net Expenditures	31,258		37,204		38,446		
Total Tax Levied	32,272		32,273		xxxxxxxxxxxxxxx		
Assessed Valuation	5,613,355		5,419,261		5,353,089		

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*

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