State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 4, Milller

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	17,327	9,822	1.192
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	17,327	9,822	1.192
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			8,238,101
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.195
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

Attest: August 18, 2025
Nicole Mohler
County Clerk

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Cemetery # 4, Milller
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	9,822	602	16	122	4	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,822	602	16	122	4	3

County Treas Motor Vehicle Estimate 602

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 122

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 3

MVT Factor 0.06129

RVT Factor 0.00163

16/20M Factor 0.01242

Comm Veh Factor 0.00041

Watercraft Factor 0.00031

2026

Cemetery # 4, Milller
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
Endownment Fund	General				
	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 # 4, Milller
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 # 4, Milller
Brown 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	12,152	12,189	6,758
Receipts:			
Ad Valorem Tax	10,532	9,822	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		572	602
Recreational Vehicle Tax		14	16
16/20M Vehicle Tax		99	122
Commercial Vehicle Tax		9	4
Watercraft Tax		3	3
LAVTR			0
Sales of Lots			
Opening & Closing	250		
Donations			
Transfer from Pat Bump Endowment Fund			
Insurance Damage Reimbursement			
Interest on Idle Funds	29		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,811**	**10,519**	**747**
Resources Available:	**22,963**	**22,708**	**7,505**
Expenditures:			
Operations	3,949	5,000	5,000
Mowing	6,490	7,000	7,500
Improvements		3,500	4,377
Budget & Publications	305	400	400
Bank Charges	30	50	50
Equipment (Mower)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,774**	**15,950**	**17,327**
Unencumbered Cash Balance Dec 31	12,189	6,758	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,903	18,351	17,327
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,327
		Tax Required	9,822
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,822

CPA Summary

Cemetery # 4, Milller

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:		
Trust		**Endownment Fund**		**Donations**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	31,796	Cash Balance Jan 1	145,028	Cash Balance Jan 1	3,025	Cash Balance Jan 1		Cash Balance Jan 1		179,849
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	671	Interest	381	Donations (Lots)	0					
Total Receipts	671	Total Receipts	381	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,052
Resources Available:	32,467	Resources Available:	145,409	Resources Available:	3,025	Resources Available:	0	Resources Available:	0	180,901
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		TR to General								155766
										152454
										3312
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	32,467	Cash Balance Dec 31	145,409	Cash Balance Dec 31	3,025	Cash Balance Dec 31	0	Cash Balance Dec 31	0	180,901 **
										180,901 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 4, Millller
Brown County
will meet on August 4, 2025 at 7:00 pm at 417 South 7th Street, Everest 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	10,774	1.216	15,950	1.180	17,327	9,822	1.191
Non-Budgeted Funds							
Totals	10,774	1.216	15,950	1.180	17,327	9,822	1.191
						*Revenue Neutral Rate**	*1.195*
Less: Transfers	0		0		0		
Net Expenditures	10,774		15,950		17,327		
Total Tax Levied	9,855		9,822		xxxxxxxxxxxxxxx		
Assessed Valuation	8,079,240		8,351,554		8,244,244		

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

Pat Streeter

(First published in the Horton Headlight July 3, 2025)

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

Pat Streeter

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Horton Kansas, in said County as periodicals postage paid.

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 3 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 3rd day of July, 2025.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 4, Milller, 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 1.191. The date of our hearing is 0 at 0 and will be held at Doris Miller, 417 S 7th, Everst, Kansas.

_____

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

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.

XXXX

WITNESS my hand and official seal on 6/17, 2025.

Dora Miller

(Seal)

Clerk or Officer of Governing Body