State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 3, West Powhattan

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	Amount of 2025 Ad Valorem Tax	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	1,768	1,280	.603
Debt Service	10-113				
Totals		xxxxxxxxx	1,768	1,280	.603
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,121,561

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.603
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

Susan Hirsch
Marilyn Shumaker
Kathi Noe

Attest: October 6, 2025
Nicole McKee
County Clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS ·

Governing Body

CPA Summary

Cemetery # 3, West Powhattan
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	1,280	28	0	9	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,280	28	0	9	0	0

County Treas Motor Vehicle Estimate 28

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 9

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02188

RVT Factor 0.00000

16/20M Factor 0.00703

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Cemetery # 3, West Powhattan
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 # 3, West Powhattan
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 # 3, West Powhattan
Brown County

2026 State of Kansas
Special District

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	706	756	451
Receipts:			
Ad Valorem Tax	1,273	1,280	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		33	28
Recreational Vehicle Tax		2	0
16/20M Vehicle Tax		7	9
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Sale of Lots			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,273**	**1,322**	**37**
Resources Available:	**1,979**	**2,078**	**488**
Expenditures:			
Operations			
Mowing	1,000	1,100	1,218
Improvements		227	250
Road Repair			
Tree Removal			
Budget & Publications	223	300	300
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,223**	**1,627**	**1,768**
Unencumbered Cash Balance Dec 31	756	451	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,724	1,627	1,768
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,768
		Tax Required	1,280
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,280

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 3, West Powhattan
Brown County
will meet on August 6, 2025 at 7:00 PM at Susan Hirsch, 233 110th St, Netawaka 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 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	1,223	0.554	1,627	0.565	1,768	1,280	0.603
Totals	1,223	0.554	1,627	0.565	1,768	1,280	0.603
						*Revenue Neutral Rate***	*0.603*
Less: Transfers	0		0		0		
Net Expenditures	1,223		1,627		1,768		
Total Tax Levied	1,280		1,280		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,309,892		2,266,003		2,121,561		

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

Susan Hirsch

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
JACKSON COUNTY }

DAVID POWLS, being first duly sworn, deposes and says that he is The Publisher of

THE HOLTON RECORDER

a Weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Jackson County, Kansas, with a general paid circulation on a yearly basis in Jackson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Holton, 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 weeks~~ time, the first publication thereof being made as aforesaid on the day of June 25, 20 25, with subsequent publications being made on the following dates:

_____, 20 _____, 20

_____, 20 _____, 20

_____, 20 _____, 20

David M. Powls
Publisher

Subscribed and sworn to before me this 26th day of June, 20 25

Kendra Moppin
Notary Public

My commission expires: 4-13-26

Printer's Fee $ 98.44

Additional Copies $ 0

KENDRA MOPPIN
Notary Public - State of Kansas
My Appt. Expires 4-13-26

EXHIBIT "A"

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, June 25, 2025.)

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Totals	1,223	0.554	1,627	0.565	1,768	1,280	0.603
						Revenue Neutral Rate**	0.603
Less: Transfers	0		0		0		
Net Expenditures	1,223		1,627		1,768		
Total Tax Levied	1,280		1,280		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,309,892		2,266,003		2,121,561		

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

Susan Hirsch

L2611

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 3, West Powhattan, 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 0.603. 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)

X_____ 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 10/17, 2025.

(Seal)

Susan Hinock

Clerk or Officer of Governing Body