State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 14 Hiawatha

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	243,463	116,055	1.920
~~Debt Service~~	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	243,463	116,055	1.920
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

60,430,359

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.920
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

R R Hoesmut - President
Larry K Weast Secretary
Barb Wilson Treasurer
Steven G Winter

Attest: 8/14/25, 2025
Nicole McKee 8/22/2025
County Clerk

Governing Body

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

CPA Summary

Cemetery # 14 Hiawatha
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	116,055	8,705	162	415	1,383	57
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	116,055	8,705	162	415	1,383	57

County Treas Motor Vehicle Estimate 8,705

County Treas Recreational Vehicle Estimate 162

County Treas 16/20M Vehicle Estimate 415

County Treas Commercial Vehicle Tax Estimate 1,383

County Treas Watercraft Tax Estimate 57

MVT Factor 0.07501

RVT Factor 0.00140

16/20M Factor 0.00358

Comm Veh Facto 0.01192

Watercraft Facto 0.00049

2026

Cemetery # 14 Hiawatha
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
Cemetery Maintenance	General	-	-	-	17-1336b
	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 # 14 Hiawatha
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 # 14 Hiawatha
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	136,652	117,296	62,036
Receipts:			
Ad Valorem Tax	123,609	116,055	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		8,780	8,705
Recreational Vehicle Tax		183	162
16/20M Vehicle Tax		297	415
Commercial Vehicle Tax		1,467	1,383
Watercraft Tax		58	57
LAVTR			0
Sale of Lots	9,900	20,000	20,000
Openings & Closings	17,550	15,000	15,000
Donations		2,000	2,000
Reimbusements			
Grave Locations	1,400		
Ashes Inurement		3,000	3,000
Farm Lease	1,400	1,400	1,400
Transfer from Reserve			
Annuity Interest prior year			
Annuity Interest		10,000	10,000
Interest on Idle Funds	2,331	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous		250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	**156,190**	**181,490**	**65,372**
Resources Available:	**292,842**	**298,786**	**127,408**
Expenditures:			
Operations	48,389		
Contract Labor	103,250	15,000	15,000
Mowing		110,000	115,000
Stone Maintenance	23,907	20,000	20,000
Grave Openings & Closings		15,000	30,000
Road Repairs		43,000	19,213
Tree Maintenance		10,000	10,000
Kiofk Maintenance			10,000
Chemicals		10,500	10,500
Rent			
Utilities		6,000	6,000
Landscape			
Accounting		6,300	6,300
Legal			
Insurance		500	1,000
Reimbursement Costs			
Bank Charges (Trust)		100	100
Budget & Publications		350	350
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**175,546**	**236,750**	**243,463**
Unencumbered Cash Balance Dec 31	117,296	62,036	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	261,650	329,872	243,463
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,463
		Tax Required	116,055
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	116,055

CPA Summary

Cemetery # 14 Hiawatha

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:		
Cemetery Maintenance			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	355,849	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		355,849
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	355,849	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	355,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to General										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	355,849	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	355,849 **
										355,849 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Cemetery # 14 Hiawatha
Brown County
will meet on August 14, 2025 at 6:00 pm at 105 S 6th, Hiawatha 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	175,546	2.161	236,750	1.977	243,463	116,055	1.920
Non-Budgeted Funds							
Totals	175,546	2.161	236,750	1.977	243,463	116,055	1.920
						*Revenue Neutral Rate***	*1.920*
Less: Transfers	0		0		0		
Net Expenditures	175,546		236,750		243,463		
Total Tax Levied	116,055		116,055		xxxxxxxxxxxxxxx		
Assessed Valuation	53,708,897		58,690,570		60,443,522		

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

David Wilson

NOTICE OF BUDGET HEARING

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Cemeterx # 14 Hiawatha Brown County will meet on August 14, 2025 at 6:00 pm at 105 S 6th, Hiawatha for the purpose of hearing and answering objections oftaxpayers relating to the proposed use of all funds and tie amount of tax to levied.

Detailed budget information is available Brown County Clerks offce and will be available this hearing.

BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
	Expenditures	Tax Rate'	Expenditures	Actual Tax Rate*	Budget Authority for B.enditu.res	Amount of 2025 Ad Valmem Tax	Es6mated Tax Rafe*
General	175.546	2.161	236,750	1.977	243.463	116.055	1.920

*Tax rates mills.

*'Revenue defined by KSA 79-2988

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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 Broward, 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: 6lwu9wVUzbkgJSxjsz7T

Notice Name: Cemetery 14

Publication Fee: $61.63

Ankit Sachdeva

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/01/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 14 Hiawatha, 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 1.92. The date of our hearing is 0 at 0 and will be held at 105 S 6th, Hiawatha , 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 06/17/, 2025.

(Seal)

Clerk or Officer of Governing Body