State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 10, Wheatland Jt
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	12,282	4,614	1.217
Debt Service	10-113				
Totals		xxxxxxx	12,282	4,614	1.217
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Brown County	2,180,538
Atchison County	1,071,665
Jackson County	539,539
0	
0	
Nov 1, 2025 Total Assessed Valuation	3,791,742

Revenue Neutral Rate	1.217
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

Date Attested: July 21, 2025

Darla M Lee
County Clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Cemetery # 10, Wheatland Jt
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	4,614	224	4	37	3	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,614	224	4	37	3	1

County Treas Motor Vehicle Estimate 224

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.04855

RVT Factor 0.00087

16/20M Factor 0.00802

Comm Veh Factor 0.00065

Watercraft Factor 0.00022

2026

Cemetery # 10, Wheatland Jt
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 # 10, Wheatland Jt
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**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

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	15,855	16,892	7,359
Receipts:			
Ad Valorem Tax	4,896	4,614	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		87	224
Recreational Vehicle Tax		1	4
16/20M Vehicle Tax		13	37
Commercial Vehicle Tax		4	3
Watercraft Tax		2	1
LAVTR			0
Sale of Lots			
Donations	5		
Interest of CD		40	40
Interest on Idle Funds	126		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,027**	**4,761**	**309**
Resources Available:	**20,882**	**21,653**	**7,668**
Expenditures:			
Operations	163	800	800
Mowing	3,600	5,000	5,000
Improvements		8,044	6,032
Budget & Publications	190	350	350
Bank Charges	37	100	100
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,990**	**14,294**	**12,282**
Unencumbered Cash Balance Dec 31	16,892	7,359	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,128	14,294	12,282
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,282
		Tax Required	4,614
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,614

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 10, Wheatland Jt
Brown County
will meet on July 15, 2025 at 7:00 PM at Horton City Hall, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Brown County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES
Brown County (home county) Atchison County, Jackson County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,990	1.120	14,294	1.106	12,282	4,614	1.217
Totals	3,990	1.120	14,294	1.106	12,282	4,614	1.217
						*Revenue Neutral Rate***	*1.217*
Less: Transfers	0		0		0		
Net Expenditures	3,990		14,294		12,282		
Total Tax Levied	4,614		4,614		xxxxxxxxxxxxxxx		
Assessed Valuation:	4,120,108		4,089,044		3,791,742		

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

Darryl Hundley

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

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Net Expenditures	3,990		14,294		12,282		
Total Tax Levied	4,614		4,614		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,120,108		4,089,044		3,791,742		

*Tax rates are expressed in mills

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

Darryl Hundley

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 # 10, Wheatland Jt, 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 1.217. The date of our hearing is 0 at 0 and will be held at Horton City Hall, 205 E Eight, Horton, 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 _____, 2025.

(Seal)

Susan C Gordon
Clerk or Officer of Governing Body