State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Rose Vallley 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	10,866	2,745	1.846
Debt Service	10-113				
Totals		xxxxxxxxxx	10,866	2,745	1.846
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1,487,067
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.846
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

Tim Wiles Clerk

Attest: 8.15, 2025

Heather A Weston
County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

Rose Vallley Cemetery
Mitchell 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	2.746	144	3	99	0	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2.746	144	3	99	0	5

County Treas Motor Vehicle Estimate 144

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

MVT Factor 0.05244

RVT Factor 0.00109

16/20M Factor 0.03605

Comm Veh Factor 0.00000

Watercraft Factor 0.00182

2026

Rose Vallley Cemetery
Mitchell 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.

Rose Vallley Cemetery
Mitchell 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Rose Vallley Cemetery
Mitchell County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
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	10,156	9,247	7,870
Receipts:			
Ad Valorem Tax	3,001	2,746	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		121	144
Recreational Vehicle Tax		2	3
16/20M Vehicle Tax		94	99
Commercial Vehicle Tax		5	0
Watercraft Tax		5	5
LAVTR			0
Sale of Mower	1,500		
Interest on Idle Funds	31		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,532**	**2,973**	**251**
Resources Available:	**14,688**	**12,220**	**8,121**
Expenditures:			
Operations			
Mowing	1,350	2,000	2,000
Tree Maintenance		1,000	1,000
Repairs	445	700	700
Supplies	35	250	250
Weed Control	100	250	250
Publications	61	100	100
Equipment	3,400		
Improvements			6,516
Sexton Fee	50	50	50
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,441**	**4,350**	**10,866**
Unencumbered Cash Balance Dec 31	9,247	7,870	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,366	9,844	10,866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,866
		Tax Required	2,745
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,745

CPA Summary

State of Kansas
2026pecial District

NOTICE OF BUDGET HEARING

The governing body of
Rose Vallley Cemetery
Mitchell County
will meet on August 6, 2025 at 7:00 PM at Time Wiles, 1760 S Road, Hunter 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 Mitchell 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	5,441	1.708	4,350	1.733	10,866	2,745	1.846
Totals	5,441	1.708	4,350	1.733	10,866	2,745	1.846
						*Revenue Neutral Rate***	*1.846*
Less: Transfers	0		0		0		
Net Expenditures	5,441		4,350		10,866		
Total Tax Levied	2,746		2,746		xxxxxxxxxxxxxxx		
Assessed Valuation	1,607,638		1,584,394		1,487,083		

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

Tim Wiles

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Rose Vallley Cemetery, HEREBY NOTIFIES THE Mitchell 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 1.846. 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)`

XXX 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 July 15, 2025.

(Seal)

Tim Wiles

Clerk or Officer of Governing Body

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Tim Wiles

STATE OF KANSAS
Mitchell
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Cawker City Ledger***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Mitchell County, Kansas, with a general paid circulation on a weekly basis in Mitchell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Cawker City, 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 1 consecutive week, the first publication thereof being made as aforesaid on the 24 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 25 day of July, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee $ 65.10

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 66.10

(Published in the Cawker City Ledger Thursday, July 25, 2025.)

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Tim Wiles