State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove Cemetary District No. 2

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	30,000	9,140	1.159
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxxx	30,000	9,140	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7,882,882
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.159
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: August 21, 2025
Tracy Rein
County Clerk

× Gary Pelton
× Stanley Bryant
× Don Stepek
Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

RECEIVED
AUG 21 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Browns Grove Cemetary District No. 2
Pawnee 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	9,140	423	10	76	36	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,140	423	10	76	36	4

County Treas Motor Vehicle Estimate 423

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 76

County Treas Commercial Vehicle Tax Estimate 36

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04628

RVT Factor 0.00109

16/20M Factor 0.00832

Comm Veh Factor 0.00394

Watercraft Factor 0.00044

2026

Browns Grove Cemetary District No. 2
Pawnee 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 fur

State of Kansas
Special District

Browns Grove Cemetary District No. 2
Pawnee 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.

Browns Grove Cemetary District No. 2
Pawnee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Arkansas
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	15,694	13,769	14,361
Receipts:			
Ad Valorem Tax	9,090	9,140	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	52	50	50
Motor Vehicle Tax	569	379	423
Recreational Vehicle Tax	0	7	10
16/20M Vehicle Tax	0	80	76
Commercial Vehicle Tax	0	39	36
Watercraft Tax	0	5	4
In Lieu of Taxes	0	0	0
Grave Openings and Lot Sales	1,225	3,500	3,500
Refunds and Reimbursements	0	1,850	1,850
Interest on Idle Funds	775	500	500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	50	50	50
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,761**	**15,600**	**6,499**
Resources Available:	**27,455**	**29,369**	**20,860**
Expenditures:			
Utilities	244	300	500
Supplies	1,040	750	2,000
Repairs	433	500	1,000
Insurance	747	958	2,000
Licenses & Fees	3,358	3,500	4,000
Contracted Services	7,864	9,000	9,000
Capital Outlay			1,500
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**13,686**	**15,008**	**30,000**
Unencumbered Cash Balance Dec 31	13,769	14,361	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	30,195	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	9,140
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,140

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Browns Grove Cemetary District No. 2

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:		
Heinen Trust Fund		**Cem. Trust/Endowment**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	9,176	Cash Balance Ja	1,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Availa	9,176	Resources Availa	1,000	Resources Availa	0	Resources Availa	0	Resources Availa	0	10,176
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	0
Cash Balance De	9,176	Cash Balance De	1,000	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	10,176 **
										10,176 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Cemetary District No. 2
Pawnee County
will meet on August 18, 2025 at 8:00 PM at Browns Grove Township Hall, Burdett, KS 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 Adams Brown LLC 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	13,686	1.095	15,008	1.165	30,000	9,140	1.159
Debt Service							
Non-Budgeted Funds							
Totals	13,686	1.095	15,008	1.165	30,000	9,140	1.159
						*Revenue Neutral Rate***	*1.159*
Less: Transfers	0		0		0		
Net Expenditures	13,686		15,008		30,000		
Total Tax Levied	9,140		9,140		xxxxxxxxxxxxxxx		
Assessed Valuation	8,345,367		7,838,660		7,881,090		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Donald Stejskal
Treasurer

State of Kansas
2026 Special District

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General	13,686	1.095	15,008	1.165	30,000	9,140	1.159
Debt Service							
Non-Budgeted Funds							
Totals	13,686	1.095	15,008	1.165	30,000	9,140	1.159
						*Revenue Neutral Rate***	*1.159*
Less: Transfers	0		0		0		
Net Expenditures	13,686		15,008		30,000		
Total Tax Levied	9,140		9,140		xxxxxxxxxxxxxxx		
Assessed Valuation	8,345,367		7,838,660		7,881,090		

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Total	0	0	0

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Donald Stejskal
Treasurer

Page No. 7

Donald Stejskal
Treasurer

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

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

SAID newspaper is a 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 Larned 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 ISSUE, *the first publication thereof* being made as aforesaid on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee _____ $ _____

Additional copies _____ $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

NOTICE OF BUDGET HEARING

2025

The governing body of
Browns Grove Cemetery District No. 2
Pawnee County

will meet on August 18, 2025 at 8:00 PM at Browns Grove Township Hall, Burdett, KS 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 available at Adams Brown LLC and will be available at this hearing.

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	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	Estimated Tax Rate*
General	13,689	1.066	16,000	1.166	30,000	9,140	1.159
Debt Service							
Non-Budgeted Funds							
Totals	13,689	1.066	16,000	1.166	30,000	9,140	1.159
						Revenue Neutral Rate**	1.159
Less: Transfers	0		0		0		
Net Expenditures	13,689		16,000		30,000		
Total Tax Levied	9,140		9,140		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,348,367		7,839,860		7,861,060		

Outstanding Indebtedness, Jan. 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Donald Stoddard
Treasurer

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