

**CERTIFICATE**

2026

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

**Brown's Creek/Fairview 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.

		2026 Adopted Budget			
Table of Contents:		Page No.	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			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	5	14,630	2,821	
Debt Service	10-113				
<b>Totals</b>		xxxxxxx	14,630	2,821	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.676
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 \_\_\_\_\_

Attest: \_\_\_\_\_, 2025

\_\_\_\_\_  
County Clerk

Governing Body

<b>CPA Summary</b>

Brown's Creek/Fairview 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	2,821	95	3	39	10	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>2,821</b>	<b>95</b>	<b>3</b>	<b>39</b>	<b>10</b>	<b>2</b>

County Treas Motor Vehicle Estimate 95

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 39

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 2

MVT Factor 0.03368

RVT Factor 0.00106

16/20M Factor 0.01382

Comm Veh Facto 0.00354

Watercraft Facto: 0.00071





**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,789	15,508	11,660
Receipts:			
Ad Valorem Tax	3,019	2,821	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		87	95
Recreational Vehicle Tax		6	3
16/20M Vehicle Tax		26	39
Commercial Vehicle Tax		9	10
Watercraft Tax		3	2
LAVTR			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,019</b>	<b>2,952</b>	<b>149</b>
<b>Resources Available:</b>	<b>17,808</b>	<b>18,460</b>	<b>11,809</b>
Expenditures:			
Operations			
Mowing	2,100	2,500	3,000
Tree Maintenance	50	600	600
Repairs & Supplies	100	500	500
Office Supplies		50	50
Publications	50	150	150
Stone Repairs		3,000	3,000
Spraying			
Improvements			7,330
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>2,300</b>	<b>6,800</b>	<b>14,630</b>
Unencumbered Cash Balance Dec 31	15,508	11,660	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	12,946	11,872	14,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,630
		Tax Required	2,821
	Delinquent Comp Rate: 0.0%		0
	Amount of 2025 Ad Valorem Tax		2,821

<b>CPA Summary</b>

**NOTICE OF BUDGET HEARING**

State of Kansas  
2026 Special District

The governing body of  
**Brown's Creek/Fairview Cemetery**  
Mitchell County

will meet on August 7, 2025 at 8:00 PM at Mark Bean's, 2323 B Road, Glen Elder 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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2024		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,300	0.627	6,800	0.649	14,630	2,821	0.675
Totals	2,300	0.627	6,800	0.649	14,630	2,821	0.675
<i>Revenue Neutral Rate**</i>							<i>0.676</i>
Less: Transfers	0		0		0		
Net Expenditures	2,300		6,800		14,630		
Total Tax Levied	2,821		2,821		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,500,300		4,349,311		4,176,943		

\*Tax rates are expressed in mills.

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

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Jennifer Bean