

CERTIFICATE

2026

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

Rose Valley 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			
Fund	K.S.A.				
General	17-1330	5	10,866	2,745	
Debt Service	10-113				
Totals		xxxxxxx	10,866	2,745	
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	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 _____

Attest: _____, 2025

County Clerk

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 Facto 0.00000

Watercraft Facto: 0.00182

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	10,156	9,247	7,870
Receipts:			
Ad Valorem Tax	3,001	2,746	xxxxxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxxxxx
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

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Rose Valley 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.

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	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
<i>Revenue Neutral Rate**</i>							<i>1.846</i>
Less: Transfers	0		0		0		
Net Expenditures	5,441		4,350		10,866		
Total Tax Levied	2,746		2,746		xxxxxxxxxxxxxxxxx		
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