

**CERTIFICATE**

2026

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

**West Asher 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	8,709	5,207	
Debt Service	10-113				
<b>Totals</b>	xxxxxxxxx		8,709	5,207	
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	3.922
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>

West Asher 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	5,207	266	11	67	6	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>5,207</b>	<b>266</b>	<b>11</b>	<b>67</b>	<b>6</b>	<b>1</b>

County Treas Motor Vehicle Estimate 266

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 67

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 1

MVT Factor 0.05109

RVT Factor 0.00211

16/20M Factor 0.01287

Comm Veh Facto 0.00115

Watercraft Facto: 0.00019





**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	9,135	9,728	3,151
Receipts:			
Ad Valorem Tax	5,542	5,207	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		299	266
Recreational Vehicle Tax		10	11
16/20M Vehicle Tax		75	67
Commercial Vehicle Tax		6	6
Watercraft Tax		5	1
LAVTR			0
Refund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>5,542</b>	<b>5,602</b>	<b>351</b>
<b>Resources Available:</b>	<b>14,677</b>	<b>15,330</b>	<b>3,502</b>
Expenditures:			
Operations			
Mowing	4,900	6,000	6,500
Insurance			
Tree Maintenance			
MC Weed Department		5,579	1,609
Gravel			
Publications	49	100	100
Improvements		500	500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>4,949</b>	<b>12,179</b>	<b>8,709</b>
Unencumbered Cash Balance Dec 31	9,728	3,151	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	9,828	12,179	8,709
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,709
		Tax Required	5,207
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		5,207

<b>CPA Summary</b>

**NOTICE OF BUDGET HEARING**

State of Kansas  
2026 Special District

The governing body of  
**West Asher Cemetery**  
Mitchell County

will meet on August 12, 2025 at 2:30 PM at Mitchell County Clerk's office, Beloit 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	4,949	3.465	12,179	3.662	8,709	5,207	3.922
Totals	4,949	3.465	12,179	3.662	8,709	5,207	3.922
<i>Revenue Neutral Rate**</i>							3.922
Less: Transfers	0		0		0		
Net Expenditures	4,949		12,179		8,709		
Total Tax Levied	5,207		5,207		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,502,920		1,421,853		1,327,557		

\*Tax rates are expressed in mills.

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

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Reece L Smith