CERTIFICATE

2026

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
Cummings 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	5,893	3,823	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	5,893	3,823	
Budget Hearing Notice		7			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	0.878
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

State of
Special

CERTIFICATE

2026

To the Clerk of Atchison County, State of Kansas
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Cummings Cemetery

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Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4,362,430

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.878
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Dana Enzor
Jerry Enzor

Attest: Sept 1, 2025
Susan Lanigan
County Clerk

Governing Body

CPA Summary

Cummings Cemetery
Atchison 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	3,823	438	9	43	13	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,823	438	9	43	13	5

County Treas Motor Vehicle Estimate 438

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 13

County Treas Watercraft Tax Estimate 5

MVT Factor 0.11457

RVT Factor 0.00235

16/20M Factor 0.01125

Comm Veh Facto 0.00340

Watercraft Facto 0.00131

2026

Cummings Cemetery
Atchison 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
	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.

Cummings Cemetery
Atchison 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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	1,944	2,657	1,562
Receipts:			
Ad Valorem Tax	5,112	3,823	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		462	438
Recreational Vehicle Tax		6	9
16/20M Vehicle Tax		48	43
Commercial Vehicle Tax		12	13
Watercraft Tax		4	5
Cash Adjustment (annual report)	2,598		
Sale of Lots	400		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,110**	**4,355**	**508**
Resources Available:	**10,054**	**7,012**	**2,070**
Expenditures:			
Mowing	4,150	4,500	5,000
Snow Removal	450	500	500
Chemicals	76	100	100
Grave Markers	200	250	250
Grounds Cleaning	150	100	43
Road Repairs	2,371		
Budget & Publications			
Operations			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**7,397**	**5,450**	**5,893**
Unencumbered Cash Balance Dec 31	2,657	1,562	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	5,250	5,450	5,893
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	5,893
		Tax Required	3,823
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,823

CPA Summary

Cummings Cemetery

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:		
Cemetery Memorials		**Cemetery Maint Equip I**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	464	Cash Balance Jan 1	1,400	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,864
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cash CD	63,990									
Total Receipts	63,990	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	63,990
Resources Available:	64,454	Resources Available:	1,400	Resources Available:	0	Resources Available:	0	Resources Available:	0	65,854
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	64,454	Cash Balance Dec 31	1,400	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	65,854 **
										65,854 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Cummings Cemetery

Atchison County

will meet on August 8, 2025 at 2:00 PM at 14556 230th Road, Cummings Kansas 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 Atchison County Clerk's office, 423 N th St, Atchison 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	7,397	0.888	5,450	0.888	5,893	3,823	0.876
Non-Budgeted Funds							
Totals	7,397	0.888	5,450	0.888	5,893	3,823	0.876
						*Revenue Neutral Rate***	*0.878*
Less: Transfers	0		0		0		
Net Expenditures	7,397		5,450		5,893		
Total Tax Levied	3,839		3,823		xxxxxxxxxxxxxxx		
Assessed Valuation	4,326,198		4,311,055		4,362,122		

*Tax rates are expressed in mills.

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

Gerald Emzen

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cummings Cemetery, HEREBY NOTIFIES THE Atchison 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 0.876. The date of our hearing is at August 8, 2025 and will be held at 14556 230th Road, Cummings Kansas , Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X_____ 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 _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

See Proof

AFFIDAVIT OF PUBLICATION

Atchison Globe
308 Commercial Street
(913) 367-0583

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Atchison Globe, a publication that is a "legal newspaper" as that phrase is defined for the city of Atchison, for the County of Atchison, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 17, 2025

Notice ID: bw33a3vB1wkUbQL5zI6R
Publisher ID: 3649950
Notice Name: Cummings Cemetery Notice of Budget Hearing

Publication Fee: $115.98

Ankit Sachdeva

Agent

VERIFICATION
State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

Signed or attested before me on this: 07/22/2025

Notary Public
Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 8.5 in., Height: 11.25 in.

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Non-Budgeted Funds							
Totals	7,397	0.888	5,450	0.888	5,893	3,823	0.876
						*Revenue Neutral Rate***	*0.878*
Less: Transfers	0		0		0		
Net Expenditures	7,397		5,450		5,893		
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Publish: Atchison Globe
Date: July 17, 2025
3649950