CERTIFICATE

2026

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
Pleasant Grove 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	3,720	3,051	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	3,720	3,051	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.463
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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 Kansas
Special District
2026

CERTIFICATE

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Totals		xxxxxxxxx	3,720	3,051	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			4,252,492
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.463
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: Sept 8, 2025
County Clerk

Governing Body

Paula J. Larson — Secretary / Treasurer
Charles Chester
Jim
Tom Elsey
[illegible] — President

CPA Summary

Pleasant Grove 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	1,961	106	1	17	3	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,961	106	1	17	3	1

County Treas Motor Vehicle Estimate 106

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.05405

RVT Factor 0.00051

16/20M Factor 0.00867

Comm Veh Facto 0.00153

Watercraft Facto 0.00051

2026

Pleasant Grove 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
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 fund.

Pleasant Grove 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
None							
			Total	**0**	**0**	**0**	**0**

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

Pleasant Grove Cemetery
Atchison County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
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	614	849	541
Receipts:			
Ad Valorem Tax	2,104	1,961	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		99	106
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		17	17
Commercial Vehicle Tax		3	3
Watercraft Tax		1	1
Cash Adjustment (annual report)	300		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,404**	**2,082**	**128**
Resources Available:	**3,018**	**2,931**	**669**
Expenditures:			
Oerations	269	490	520
Mowing	1,400	1,400	1,500
Insurance			
Mavis Cemetery	500	500	500
Road Maintenance			1,000
Gate			
Transfer to Road Improvements			
Budget & Publication			200
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,169**	**2,390**	**3,720**
Unencumbered Cash Balance Dec 31	849	541	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,400	2,390	3,720
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,720
		Tax Required	3,051
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,051

CPA Summary

Pleasant Grove 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:		
Pleasant Grove Reserves		**Cemetery Improvement**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,174	Cash Balance Jan 1	400	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		2,574
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,174	Resources Available:	400	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,574
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Espenses	100									
Total Expenditures	100	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	100
Cash Balance Dec 31	2,074	Cash Balance Dec 31	400	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,474 **
										2,474 **

** Note: These two block figures should agree.

CPA Summary

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Pleasant Grove Cemetery, HEREBY NOTIFIES THE Atchison County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.717. The date of our hearing is =+inputHearing!B32 at =+inputHearing!B34 and will be held at Pleasant Grove Cemetery, 238 & Elsworth , Kansas.

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

_____ 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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Pleasant Grove Cemetery
Atchison County
will meet on August 30, 2025 at 5:00 PM at Pleasant Grove Cemetery, 238 & Elsworth for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Atchison 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.

	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	2,169	0.437	2,390	0.448	3,720	3,051	0.717
Non-Budgeted Funds	100						
Totals	2,269	0.437	2,390	0.448	3,720	3,051	0.717
						*Revenue Neutral Rate***	*0.463*
Less: Transfers	0		0		0		
Net Expenditures	2,269		2,390		3,720		
Total Tax Levied	1,965		1,961		xxxxxxxxxxxxxxx		
Assessed Valuation	4,504,297		4,386,214		4,252,504		

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

Paul Dunlap

Publish: Atchison Globe
Date: July 17, 2025
3650070

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2026

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Assessed Valuation	4,504,297		4,386,214		4,252,504		

*Tax rates are expressed in mills.

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

Paul Dunlap

Resolution No. _____

A RESOLUTION OF THE Pleasant Grove Cemetery, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Pleasant Grove Cemetery was calculated as 0.463 mills by the Atchison County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Pleasant Grove Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 30, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Pleasant Grove Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Pleasant Grove Cemetery:

The Pleasant Grove Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.463 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 30 day of August (month and year) and SIGNED by the Governing Body.

Paul Dunlap
Charles Chester
Tom Flory
Paula J. Larson

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Paul Dunlap	✓		
Paula Larson	✓		
Charlie Chester	✓		
Jon Henry	✓		
Tom Flory	✓		
Total			

Attested: _____