State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Marshall, State of Kansas
We, the undersigned, officers of
Afton 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	1,990	1,637	0.339
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	1,990	1,637	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4,828,205
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.339
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Toni Yaussi
Mainstreet Tax & Accounting, LLC
Address:
1101 Broadway
Marysville, KS 66508
Email:
mstreettaxllc@gmail.com

Attest: 10 - 1, 2025
Sandra K Wilson
County Clerk

Member
Treas.
Sec.

Governing Body

CPA Summary

Afton Cemetery
Marshall

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	1,628	51	4	24	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,628	51	4	24	1	0

County Treas Motor Vehicle Estimate 51

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 24

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03146

RVT Factor 0.00254

16/20M Factor 0.01499

Comm Veh Facto 0.00091

Watercraft Factor 0.00007

2026

Afton Cemetery
Marshall

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
General Fund	Perpetual Fund	500	500	500	K.S.A. 17-1336a
	Totals	500	500	500	
	Adjustments*				
	Adjusted Totals	500	500	500	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Afton Cemetery
Marshall

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	559	503	274
Receipts:			
Ad Valorem Tax	1,717	1,628	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		46	51
Recreational Vehicle Tax		2	4
16/20M Vehicle Tax		28	24
Commercial Vehicle Tax		2	1
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,717**	**1,706**	**81**
Resources Available:	**2,277**	**2,209**	**356**
Expenditures:			
Lawn Care	1,050	1,200	1,200
Budget Preparation	50	50	50
Advertising	63	75	75
Board Compensation	110	110	110
Transfer to Perpetual	500	500	500
Operating Expenses			55
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,773**	**1,935**	**1,990**
Unencumbered Cash Balance Dec 31	503	274	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,180	2,145	1,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,990
		Tax Required	1,634
	Delinquent Comp Rate:	0.2%	3
		Amount of 2025 Ad Valorem Tax	1,637

CPA Summary

Afton 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:		
Perpetual Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,500	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,500
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	500									
Total Receipts	500	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	500
Resources Available:	5,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,000
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	5,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,000 **
										5,000 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Afton Cemetery
Marshall
will meet on August 10, 2025 at 7:00 PM at 196 Navajo Rd Waterville, KS 66548 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 125 Osage Rd, Waterville, KS 66548 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 202		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	1,773	0.310	1,935	0.315	1,990	1,637	0.339
Debt Service							
Non-Budgeted Funds							
Totals	1,773	0.310	1,935	0.315	1,990	1,637	0.339
						*Revenue Neutral Rate***	*0.339*
Less: Transfers	500		500		500		
Net Expenditures	1,273		1,435		1,490		
Total Tax Levied	1,628		1,628		xxxxxxxxxxxxxxx		
Assessed Valuation	5,248,256		5,183,545		4,824,306		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Luin Berger

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and 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 the hereto attached:

PUBLICATION DATES:
Jul. 24, 2025

NOTICE ID: xtTylTn4nMkYopED1lV1
NOTICE NAME: Afton Cemetery Budget Hearing
Publication Fee: 68.12

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301858
Expires on August 17, 2028

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 07/25/2025

Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

014368 3 61 143 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186

014368

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Afton Cemetery
Marshall

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	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	1,773	0.310	1,935	0.335	1,950	1,617	0.333
Debt Service							
Non-Budgeted Funds							
Totals	1,773	0.310	1,935	0.335	1,950	1,617	0.333
						Revenue Neutral Rate**	0.319
Less: Transfers	300		500		500		
Net Expenditures	1,473		1,435		1,450		
Total Tax Levied	1,628		1,620		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,248,256		5,183,545		4,824,366		

Outstanding Indebtedness.

	2023	2024	2025
Jan 1,			
GO Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Lois Berger

(First published in The Marysville Advocate on Thursday, Jul 24, 2025)

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