State of Kansas
Special District

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.

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	8,709	5,207	3.922
Debt Service	10-113				
Totals		xxxxxxxxx	8,709	5,207	3.922
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,327,512

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: 8-18, 2025

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

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
Total	5,207	266	11	67	6	1

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

2026

West Asher Cemetery
Mitchell 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.

West Asher Cemetery
Mitchell 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.

West Asher Cemetery
Mitchell County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026 State of Kansas
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	9,135	9,728	3,151
Receipts:			
Ad Valorem Tax	5,542	5,207	xxxxxxxxxxxxxxxxx
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			
Total Receipts	**5,542**	**5,602**	**351**
Resources Available:	**14,677**	**15,330**	**3,502**
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			
Total Expenditures	**4,949**	**12,179**	**8,709**
Unencumbered Cash Balance Dec 31	9,728	3,151	xxxxxxxxxxxxxxxxx
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

CPA Summary

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF West Asher Cemetery, HEREBY NOTIFIES THE Mitchell 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 3.922. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the 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 7-15, 2025.

(Seal)

Reece L. Smith

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

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.

	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	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
						*Revenue Neutral Rate***	*3.922*
Less: Transfers	0		0		0		
Net Expenditures	4,949		12,179		8,709		
Total Tax Levied	5,207		5,207		xxxxxxxxxxxxxxx		
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*

Reece L Smith

BELOIT CALL
PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: NOTICE OF BUDGET HEARING – WEST ASHER CEMETERY

(First published in the Beloit Call on Thursday, July 24, 2025)

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2026

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Mitchell County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Totals	4,949	3.465	12,179	3.662	8,709	5,207	3.922
						*Revenue Neutral Rate***	3.922
Less: Transfers	0		0		0		
Net Expenditures	4,949		12,179		8,709		
Total Tax Levied	5,207		5,207		xxxxxxxxxxxxxxx		
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*Tax rates are expressed in mills.

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

Reece L Smith

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 24, 2025 and that a verified statement of the fee and charges there for is $79.20.

Denise Lahodny

Subscribed and sworn to before this 24th day of July 2025

John P Hamel

NOTARY PUBLIC STATE OF KANSAS

JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29