State of Kansas
Special District

2024

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Richland-Balderson 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	0	5	7,700	5,081	0.257
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	7,700	5,081	0.257
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					19,729,808
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate		8			

Revenue Neutral Rate 0.257 RNR

Assisted by:
Markus Frese, CPA

Address:
720 Broadway
Marysville, KS 66508
Email:
fcpalc@sbcglobal.net

Attest: Nov 1, 2023
Sandra K Wilson
County Clerk

Governing Body

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Richland-Balderson Cemetery
Marshall County

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,073	85	1	36	4	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,073	85	1	36	4	0

County Treas Motor Vehicle Estimate 85

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 36

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01676

RVT Factor 0.00020

16/20M Factor 0.00710

Comm Veh Factor 0.00079

Watercraft Factor 0.00000

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

2024

Richland-Balderson Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Perpetual Care Fund	3,000	3,000	3,000	Resolution
	Totals	3,000	3,000	3,000	
	Adjustments*				
	Adjusted Totals	3,000	3,000	3,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Richland-Balderson Cemetery
Marshall County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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, 2023	Payments Due 2023	Payments Due 2024
NONE							
			Total	**0**	**0**	**0**	**0**

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

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,925	2,900	2,493
Receipts:			
Ad Valorem Tax	5,046	5,073	xxxxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	84	80	85
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	42	26	36
Commercial Vehicle Tax		3	4
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,179**	**5,183**	**126**
Resources Available:	**8,104**	**8,083**	**2,619**
Expenditures:			
Mowing - Lawn Care	2,100	2,420	3,995
Budget Preparation - Publication	54	80	80
Office Supplies	50	90	90
Repairs - Maintenance		0	335
Transfer to Perpetual Care Fund	3,000	3,000	3,000
Cash Forward (2024 column)			200
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,204**	**5,590**	**7,700**
Unencumbered Cash Balance Dec 31	2,900	2,493	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,206	7,682	7,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,700
		Tax Required	5,081
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,081

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Richland-Balderson Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pepetual Care			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,228	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,228
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer fr General	3,000									
Total Receipts	3,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,000
Resources Available:	6,228	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,228
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	6,228	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,228 **
										6,228 **

** Note: These two block figures should agree.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Richland-Balderson Cemetery

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 19,733,588

Valuation Factor: 19,733.588

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Richland-Balderson Cemetery, Marshall County, Kansas

Summary of Significant Forecast Assumptions

For the Years Ending December 31, 2023 and 2024

This financial forecast (2024 Budget) presents, to the best of management's knowledge and belief, the Cemetery's expected revene, expense and other related information on the budget forms prescribed by the State of Kansas for the years ending December 31, 2023 and 2024. Accordingly, the forecast reflects management's judgement as of July 22, 2023, the date of this forecast, of the expected conditions and the Cemetery's expected revenues and expenses. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

1. Forecasted Receipts and Expenditures for the Year Ending December 31, 2023

1a. Forecasted receipts for property tax, motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, and commercial vehicle tax in the tax levying funds are based upon estimates provided by Marshall County, Kansas for the preparation of the 2023 annual budget.

1b. Forecasted expenditures are based upon the actual expenditures for the year ended December 31, 2021, and the actual expenditures for the year ended December 31, 2022, adjusted for the seasonality of certain expenditures along with the expectations of management.

2. Forecasted Receipts and Expenditures for the Year Ending December 31, 2024

2a. Forecasted receipts for property tax, motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, and commercial vehicle tax in the tax levying funds are based upon estimates provided by Marshall County, Kansas for the preparation of the 2024 annual budget.

2c. Forecasted expenditures are based upon the forecasted categorized expense amounts for the year ending December 31, 2023 and the actual expenditures for the year ended December 31, 2022.

State of Kansas
Special District
2024

NOTICE OF BUDGET HEARING

The governing body of

Richland-Balderson Cemetery

Marshall County

will meet on August 14, 2023 at 7:00 p.m. at 224 18th Road, Oketo, KS 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 224 18th Road, Oketo, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,204	0.256	5,590	0.249	7,700	5,081	0.257
Debt Service							
Non-Budgeted Funds							
Totals	5,204	0.256	5,590	0.249	7,700	5,081	0.257
						*Revenue Neutral Rate***	*0.257*
Less: Transfers	3,000		3,000		3,000		
Net Expenditures	2,204		2,590		4,700		
Total Tax Levied	5,045		5,073		xxxxxxxxxxxxxxxx		
Assessed Valuation	19,714,254		20,357,524		19,733,588		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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*

Sandra Gibson
Treasurer

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

RICHLAND-BALDERSON CEMETERY
BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 27, 2023.)

NOTICE OF BUDGET HEARING

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Richland-Balderson Cemetery

Marshall County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Debt Service							
Non-Budgeted Funds							
Totals	5,204	0.256	5,590	0.249	7,700	5,081	0.257
					*Revenue Neutral Rate***		0.257
Less: Transfers	3,000		3,000		3,000		
Net Expenditures	2,204		2,590		4,700		
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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*

30-1

Sandra Gibson
Treasurer

NOTARY PUBLIC - State of Kansas
AUDREY J. PILSL
My Appt. Exp. 8-30-26

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, ss:

Sarah Kessinger

being first duly sworn, deposes and says: That she is (Publisher) of THE MARYSVILLE ADVOCATE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marshall County, Kansas, with a general paid circulation on a yearly basis in Marshall County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marysville in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 27th day of July, 2023, with subsequent publications being made on the following date:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Sarah Kessinger

Subscribed and sworn to before me this 27 day of July, 2023.

My commission expires: 8-30-26

Notary Public

Printer's fee $ 65.88

Additional copies $ _____

7.75 inches
X $8.50/in.
$65.88

Please remit to: The Marysville Advocate
Box 271
Marysville, KS 66508