State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Czech-Moravian 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
as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	4,397	2,550	1.648
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	4,397	2,550	1.648
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Marshall County	1,336,027
	Riley County	211,680
	0	
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	1,547,707

Revenue Neutral Rate	1.651
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennet L Kickhaefer, CPA
Kickhaefer & Buessing, P. A.
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Marysville, KS 66508
Email:
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Date Attested: 11-1, 2024
Sandra K Nelson
County Clerk

Lori Haws President
Jeff Wayne Vice President
Vicki Haverza Dist. Treas
Governing Body

CPA Summary

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,550	83	3	23	2	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,550	83	3	23	2	2

County Treas Motor Vehicle Estimate 83

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 2

MVT Factor 0.03255

RVT Factor 0.00118

16/20M Factor 0.00902

Comm Veh Factor 0.00078

Watercraft Factor 0.00078

2025

Czech-Moravian Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
Special District

Czech-Moravian Cemetery
Marshall County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				Total	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	57	1,558
Receipts:			
Ad Valorem Tax	1,197	2,550	xxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax	56	43	83
Recreational Vehicle Tax	2	1	3
16/20M Vehicle Tax	31	29	23
Commercial Vehicle Tax	1	3	2
Watercraft Tax			2
Riley County	212	400	
Cemetery Plots		150	250
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,511**	**3,176**	**363**
Resources Available:	**1,511**	**3,233**	**1,921**
Expenditures:			
Mowing	1,328	1,550	2,000
Budget Preparation and Publication	126	125	135
Cash Forward (2025 column)			2,262
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,454**	**1,675**	**4,397**
Unencumbered Cash Balance Dec 31	57	1,558	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,086	3,234	4,397
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,397
		Tax Required	2,476
	Delinquent Comp Rate:	3.0%	74
		Amount of 2024 Ad Valorem Tax	2,550

CPA Summary

Czech-Moravian Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Perpetual Care Fund			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	222	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	200									
Interest	1									
Total Receipts	201	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	201
Resources Available:	423	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	423
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Mowing	422									
Total Expenditures	422	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	422
Cash Balance Dec 31	1	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1 **
										1 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Czech-Moravian Cemetery
Marshall County
will meet on August 18, 2024 at 7:00 PM at 6221 Toburen Road, Blue Rapids, 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 be levied.
Detailed budget information is avaiable at 6221 Toburen Road, Blue Rapids, KS and will be available at this hearing.

SUPPORTING COUNTIES
Marshall County (home county) Riley County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,701	0.902	1,675	1.585	4,397	2,550	1.649
Debt Service							
Non-Budgeted Funds	422						
Totals	2,123	0.902	1,675	1.585	4,397	2,550	1.649
						*Revenue Neutral Rate***	*1.651*
Less: Transfers	247		0		0		
Net Expenditures	1,876		1,675		4,397		
Total Tax Levied	1,383		2,550		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	1,534,320		1,609,652		1,545,982		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Vicki Hargadine
Treasurer