State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Oketo-Blue Valley 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	15-1015	5	7,041	5,687	0.447
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	7,041	5,687	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

12,711,292

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.447
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kenneth L Kickhaefer, CPA
Kickhaefer & Buessing, PA
Address:
1100 Broadway
Marysville, KS 66508
Email:
ken@kickhaefer.net

Barbara Harberts 9/9/25

Attest: 10-1, 2025

Sandra K Wilson
County Clerk

Governing Body

CPA Summary

Oketo-Blue Valley Cemetery
Marshall 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	5,664	173	2	31	2	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,664	173	2	31	2	0

County Treas Motor Vehicle Estimate 173

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 31

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03054

RVT Factor 0.00035

16/20M Factor 0.00547

Comm Veh Facto 0.00035

Watercraft Facto 0.00000

2026

Oketo-Blue Valley Cemetery
Marshall 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
General	Oketo Perpetual Care	4,100	4,000	1,300	KSA 17-1311
General	Blue Valley Perpetual C	1,100	1,000	4,500	KSA 17-1311
	Totals	5,200	5,000	5,800	
	Adjustments*				
	Adjusted Totals	5,200	5,000	5,800	

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

Oketo-Blue Valley Cemetery
Marshall 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
			Total	**0**	**0**	**0**	**0**

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

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19	547	1,302
Receipts:			
Ad Valorem Tax	5,629	5,664	xxxxxxxxxxxxxxxx
Delinquent Tax	13	10	10
Motor Vehicle Tax	173	176	173
Recreational Vehicle Tax	4	4	2
16/20M Vehicle Tax	22	23	31
Commercial Vehicle Tax	2	2	2
Watercraft Tax		1	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	5,843	5,880	218
Resources Available:	5,862	6,427	1,520
Expenditures:			
Transfer to Blue Valley Perpetual Care Fu	1,100	1,000	1,300
Transfer to Oketo Perpetual Care Fund	4,100	4,000	4,500
Budget Preparation and Publication	115	125	125
Cash Reserve (2026 column)			1,116
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	5,315	5,125	7,041
Unencumbered Cash Balance Dec 31	547	1,302	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,657	6,764	7,041
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,041
		Tax Required	5,521
	Delinquent Comp Rate:	3.0%	166
		Amount of 2025 Ad Valorem Tax	5,687

CPA Summary

Oketo-Blue Valley 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:		
Oketo Perpertual Care		**Blue Valley Perpeturl C**			0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,134	Cash Balance Jan 1	9,094	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		26,228
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer - General	4,100	Transfer-General	1,100							
Donations	1,150	Interest	62							
Plot Sale	100									
Interest	17									
Total Receipts	5,367	Total Receipts	1,162	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,529
Resources Available:	22,501	Resources Available:	10,256	Resources Available:	0	Resources Available:	0	Resources Available:	0	32,757
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Mowing	3,650	Mowing	2,000							
Labor	450									
Memorials	519									
Total Expenditures	4,619	Total Expenditures	2,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,619
Cash Balance Dec 31	17,882	Cash Balance Dec 31	8,256	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	26,138 **
										26,138 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2026

The governing body of

Oketo-Blue Valley Cemetery

Marshall County

will meet on September 8, 2025 at 7:00 PM at 268 8th RD, Marysville, 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 268 8th RD, Marysville, KS 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	5,315	0.451	5,125	0.431	7,041	5,687	0.447
Debt Service							
Non-Budgeted Funds	6,619						
Totals	11,934	0.451	5,125	0.431	7,041	5,687	0.447
						*Revenue Neutral Rate***	*0.447*
Less: Transfers	5,200		5,000		5,800		
Net Expenditures	6,734		125		1,241		
Total Tax Levied	5,664		5,664		xxxxxxxxxxxxxxx		
Assessed Valuation	12,571,010		13,166,108		12,710,302		

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*

Barbara Harberts
Treasurer

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Ankit Sachdeva, 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:
Aug. 28, 2025

NOTICE ID: q5FRIE1I3BJHZSJiGjd0
NOTICE NAME: Oketo Blue Valley Cemetery Notice of Hearing
Publication Fee: 65.29

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

Ankit Sachdeva

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 08/28/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

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

001301 2 7 17 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186



001301

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special District

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Oketo-Blue Valley Cemetery
Marshall County
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Totals	11,934	0.451	5,125	0.431	7,041	5,687	0.447
						*Revenue Neutral Rate**	0.447
Less: Transfers	5,200		5,000		5,800		
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Total Tax Levied	5,664		5,564		xxxxxxxxxxxxxxx		
Assessed Valuation	12,571,010		13,166,108		12,710,302		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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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*

Barbara Harberts
Treasurer

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(First published in The Marysville Advocate on Thursday, Aug 28, 2025)

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