CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
GREENWOOD 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	21,577	8,994	2.888
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	21,577	8,994	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			3,113,900
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.864
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Chad L. Parker, CPA
Sink, Gordon Accountants & Advisors
Address:
128 East Commercial St.
Waterville, KS 66548
Email:
cparker@sinkgordon.com

Gene J. Carter 8/21/2025
Margaret Bloshe 8/21/2025

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

Governing Body

CPA Summary

GREENWOOD 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	8,893	295	18	186	47	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,893	295	18	186	47	1

County Treas Motor Vehicle Estimate 295

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 186

County Treas Commercial Vehicle Tax Estimate 47

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03317

RVT Factor 0.00202

16/20M Factor 0.02092

Comm Veh Factor 0.00529

Watercraft Factor 0.00011

2026

GREENWOOD 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
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.

GREENWOOD 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:										
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, 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.

GREENWOOD CEMETERY
MARSHALL 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	13,426	13,063	12,036
Receipts:			
Ad Valorem Tax	8,467	8,893	xxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	273	270	295
Recreational Vehicle Tax	21	20	18
16/20M Vehicle Tax	165	170	186
Commercial Vehicle Tax	44	40	47
Watercraft Tax			1
Utilities	14	0	
Interest on Idle Funds	8	5	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,994**	**9,398**	**547**
Resources Available:	**22,420**	**22,461**	**12,583**
Expenditures:			
Contractual	9,357	10,425	20,327
Commodities	0	0	1,250
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**9,357**	**10,425**	**21,577**
Unencumbered Cash Balance Dec 31	13,063	12,036	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	19,608	22,875	21,577
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,577
		Tax Required	8,994
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,994

CPA Summary

GREENWOOD 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:		
Machinery and Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,351	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12,351
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	473									
Total Receipts	473	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	473
Resources Available:	12,824	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,824
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	12,824	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,824 **
										12,824 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
GREENWOOD CEMETERY
MARSHALL COUNTY
will meet on August 21, 2025 at 6:00 PM at Greenwood Cemetery for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Greenwood Cemetery 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	9,357	2.519	10,425	2.783	21,577	8,994	2.896
Debt Service							
Non-Budgeted Funds							
Totals	9,357	2.519	10,425	2.783	21,577	8,994	2.896
						*Revenue Neutral Rate***	*2.864*
Less: Transfers	0		0		0		
Net Expenditures	9,357		10,425		21,577		
Total Tax Levied	8,474		8,893		xxxxxxxxxxxxxxx		
Assessed Valuation	3,364,272		3,196,153		3,105,895		

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*

Terre Carter

Resolution No. 2025 - 1

A RESOLUTION OF THE GREENWOOD CEMETERY, MARSHALL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Greenwood Cemetery, Marshall County, KS was calculated as 2.864 mills by the Marshall County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Greenwood Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Greenwood Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GREENWOOD CEMETERY:

The Greenwood Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.864 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21 day of August, 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Greenwood Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Steve J. Carter	X		
Margaret Beaudoin	X		
TOTAL			

Certified:
Sandra K Wilson

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, 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:
Aug. 14, 2025

NOTICE ID: 75z8ePtMz4yCcpzxyY2A
NOTICE NAME: Greenwood Cemetery Budget Hearing
Publication Fee: 59.44

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

Anjana Bhadoriya

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH260383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 08/19/2025

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

001297 2 7 17 **********AUTO**ALL FOR AADC 640
SANDRA WILSON
1201 Broadway Ste 2 PO Box 391
Marysville KS 66508-0391





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Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

State of Kansas
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General	9,357	2.519	10,425	2.785	21,577	8,994	2.896
Debt Service							
Non-Budgeted Funds							
Totals	9,357	2.519	10,425	2.785	21,577	8,994	2.896
						Revenue Neutral Rate**	2.904
Less: Transfers	0		0		0		
Net Expenditures	9,357		10,425		21,577		
Total Tax Levied	9,474		8,993		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,762,777		3,766,115		3,105,850		

Outstanding Indebtedness, Jan. 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
ORMF	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

Tiara Carter

(First published in The Marysville Advocate on Thursday, Aug 14, 2025)