State of Kansas
Special District

2026

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 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	8,069	5,101	0.290
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	8,069	5,101	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					17,580,288
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.290
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Markus Frese, CPA

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

Attest: 10-1, 2025

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

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	5,081	103	1	44	6	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,081	103	1	44	6	0

County Treas Motor Vehicle Estimate 103

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 44

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02027

RVT Factor 0.00020

16/20M Factor 0.00866

Comm Veh Factor 0.00118

Watercraft Factor 0.00000

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

2026

Richland-Balderson 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	Perpetual Care Fund	600	2,000	2,600	Resolution
	Totals	600	2,000	2,600	
	Adjustments*				
	Adjusted Totals	600	2,000	2,600	

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

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

Richland-Balderson 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
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.

Richland-Balderson 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	3,707	4,428	2,814
Receipts:			
Ad Valorem Tax	5,071	5,081	xxxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	91	92	103
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	42	42	44
Commercial Vehicle Tax	0	5	6
Watercraft Tax	0	0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,212**	**5,221**	**154**
Resources Available:	**8,919**	**9,649**	**2,968**
Expenditures:			
Mowing - Lawn Care	3,780	4,176	4,594
Budget Preparation - Publication	61	80	90
Office Supplies	50	90	90
Repairs - Maintenance		489	695
Transfer to Perpetual Care Fund	600	2,000	2,600
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,491**	**6,835**	**8,069**
Unencumbered Cash Balance Dec 31	4,428	2,814	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,700	7,635	8,069
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,069
		Tax Required	5,101
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,101

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 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Perpetual Care		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,028	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		7,028
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer fr General	600									
Total Receipts	600	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	600
Resources Available:	7,628	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,628
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	7,628	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,628 **
										7,628 **

** Note: These two block figures should agree.

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

State of Kansas
2028 Special District

NOTICE OF BUDGET HEARING

The governing body of

Richland-Balderson Cemetery

Marshall County

will meet on August 11, 2025 at 10:00 a.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 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	4,491	0.257	6,835	0.272	8,069	5,101	0.290
Debt Service							
Non-Budgeted Funds							
Totals	4,491	0.257	6,835	0.272	8,069	5,101	0.290
						*Revenue Neutral Rate***	*0.290*
Less: Transfers	600		2,000		2,600		
Net Expenditures	3,891		4,835		5,469		
Total Tax Levied	5,081		5,081		xxxxxxxxxxxxxxxx		
Assessed Valuation	19,729,808		18,696,520		17,562,699		

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*

Sandra Gibson
Treasurer

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

Richland-Balderson Cemetery 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 17,562,699

Valuation Factor: 17,562.699

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 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, 2025 and 2026

This financial forecast (2026 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, 2025 and 2026. Accordingly, the forecast reflects management's judgement as of July 26, 2025, 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, 2025

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 2025 annual budget.

1b. Forecasted expenditures are based upon the actual expenditures for the year ended December 31, 2023, and the actual expenditures for the year ended December 31, 2024, adjusted for the seasonality of certain expenditures along with the expectations of management.

2. Forecasted Receipts and Expenditures for the Year Ending December 31, 2026

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 2026 annual budget.

2c. Forecasted expenditures are based upon the forecasted categorized expense amounts for the year ending December 31, 2025 and the actual expenditures for the year ended December 31, 2024.

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:
Jul. 31, 2025

NOTICE ID: Jjl31e2XC6RaIfheRt7B
NOTICE NAME: Richland-Balderson Cemetery Notice
Publication Fee: 56.74

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: 07/31/2025

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

003798 2 16 39 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





003798



BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2026

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Richland-Balderson Cemetery

Marshall County

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Revenue Bonds	0	0	0
Other	0	0	0
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Total	0	0	0

*Tax rates are expressed in mills

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

Sandra Gibson
Treasurer

(First published in The Marysville Advocate on Thursday, Jul 31, 2025)

003798