State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of MARSHALL, State of Kansas
We, the undersigned, officers of
VERMILLION 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 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	16,002	13,948	3.225
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxx	16,002	13,948	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	MARSHALL	3,651,033
	NEMAHA	673,269
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	4,324,302

Revenue Neutral Rate	3.230
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 10-1, 2025

Linda K Wilson
County Clerk

Governing Body

CPA Summary

VERMILLION CEMETERY
MARSHALL

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	13,948	984	23	91	79	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	13,948	984	23	91	79	3

County Treas Motor Vehicle Estimate 984

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 91

County Treas Commercial Vehicle Tax Estimate 79

County Treas Watercraft Tax Estimate 3

MVT Factor 0.07055

RVT Factor 0.00165

16/20M Factor 0.00652

Comm Veh Factor 0.00566

Watercraft Factor 0.00022

2026

VERMILLION CEMETERY
MARSHALL

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	Machinery & Equipmen	6,150			
	Totals	6150	0	0	
	Adjustments*				
	Adjusted Totals	6150	0	0	

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

VERMILLION CEMETERY
MARSHALL

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:										
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**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,393	926	779
Receipts:			
Ad Valorem Tax	15,395	13,948	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		841	984
Recreational Vehicle Tax		13	23
16/20M Vehicle Tax		77	91
Commercial Vehicle Tax		83	79
Watercraft Tax		6	3
Donations	50		
Interest	118	90	95
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**15,563**	**15,058**	**1,275**
Resources Available:	**17,956**	**15,984**	**2,054**
Expenditures:			
Publication Costs	58	350	350
Lawn Care	10,800	10,000	11,000
Miscellaneous	22	4,855	4,652
Transfers	6,150		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**17,030**	**15,205**	**16,002**
Unencumbered Cash Balance Dec 31	926	779	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	17,066	15,205	16,002
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,002
		Tax Required	13,948
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,948

CPA Summary

VERMILLION 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:		
Mach & Equip			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,781	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		19,781
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TFR from General	6,150									
Total Receipts	6,150	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,150
Resources Available:	25,931	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,931
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	25,931	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,931 **
										25,931 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
VERMILLION CEMETERY
MARSHALL
will meet on July 31, 2025 at 6:00 p.m. at Vermillion City Library 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 2726 Ridge Rd, Vermillion, KS and will be available at this hearing.

SUPPORTING COUNTIES
MARSHALL (home county) NEMAHA

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	17,030	2.842	15,205	3.068	16,002	13,948	3.230
Debt Service							
Non-Budgeted Funds							
Totals	17,030	2.842	15,205	3.068	16,002	13,948	3.230
						*Revenue Neutral Rate***	*3.230*
Less: Transfers	6,150		0		0		
Net Expenditures	10,880		15,205		16,002		
Total Tax Levied	13,944		13,948		xxxxxxxxxxxxxxx		
Assessed Valuation:	4,907,327		4,545,962		4,318,510		

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*

Tami Stowell

Vermillion Cemetery District
Special Budget Meeting

Vermillion Cemetery District board members met in special session on July 31st 6pm at the Vermillion City Hall. Special Session related to budget approval and opportunity for question from the public. Said board members present:

Keith Bramhall President
Dallas Schober
Tami Stowell Secretary/Treasurer

No questions from the public were presented. Motion to approve budget as prepared by Dallas Schober, seconded by Keith Bramhall, motion carried 3-0.

Meeting adjourned at 6:45 pm

Tami Stowell sec/treas.

7-31-2025

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 66.00

Subscribed and sworn to before me this 28 day of July, 2025

(Notary Signature)

My commission expires 1/15/29

Payton L. Manley
Notary Public - State of Kansas
My Appt. Expires 1/15/29

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on July 17, 2025)

NOTICE OF BUDGET HEARING

The governing body of
VERMILLION CEMETERY
MARSHALL
will meet on July 31, 2025 at 6:00 p.m. at Vermillion City Library 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 2726 Ridge Rd, Vermillion, KS and will be available at this hearing.

SUPPORTING COUNTIES
MARSHALL (home county) NEMAHA

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	17,030	2.842	15,205	3.068	16,002	13,948	3.230
Debt Service							
Non-Budgeted Funds							
Totals	17,030	2.842	15,205	3.068	16,002	13,948	3.230
						*Revenue Neutral Rate***	*3.230*
Less: Transfers	6,150		0		0		
Net Expenditures	10,880		15,205		16,002		
Total Tax Levied	13,944		13,948		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	4,907,327		4,545,962		4,318,510		

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*

Tami Stowell

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge