State of Kansas
Special District
2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	15-1015	5	3,234	2,550	1.585
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxx	3,234	2,550	1.585
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Marshall County	
	Marshall	1,396,820
	Riley	212,832
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	1,609,652

Revenue Neutral Rate: 0.862 OK

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

Date Attested: Nov 1, 2023
Sandra K. Wilson
County Clerk

Loni Hans Pres
Jeff Warner V. Pres
Vicki Hargadine Treas

Governing Body

CPA Summary

Czech-Moravian Cemetery
Marshall County

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,383	43	1	29	0	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,383	43	1	29	0	3

County Treas Motor Vehicle Estimate 43

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 29

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

MVT Factor 0.03109

RVT Factor 0.00072

16/20M Factor 0.02097

Comm Veh Facto 0.00000

Watercraft Factor 0.00217

2024

Czech-Moravian Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Czech-Moravian Cemetery
Marshall County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	408
Receipts:			
Ad Valorem Tax	1,352	1,383	xxxxxxxxxxxxxxxx
Delinquent Tax		50	
Motor Vehicle Tax	53	58	43
Recreational Vehicle Tax	0	0	1
16/20M Vehicle Tax	39	27	29
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	3
LAVTR			0
Riley County	276	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	**1,720**	**2,068**	**326**
Resources Available:	**1,720**	**2,068**	**734**
Expenditures:			
Mowing & Maintenance	1,464	1,400	2,750
Sexton Fees	150	150	200
Budget and Publication	106	110	125
Cash Forward (2024 column)			159
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,720**	**1,660**	**3,234**
Unencumbered Cash Balance Dec 31	0	408	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,152	2,086	3,234
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,234
		Tax Required	2,500
	Delinquent Comp Rate:	2.0%	50
		Amount of 2023 Ad Valorem Tax	2,550

CPA Summary

Czech-Moravian Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	222	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	222
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	222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	222 **
										222 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

The governing body of

Czech-Moravian Cemetery

Marshall County

will meet on August 20, 2023 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 and Revenue Neutral Rate. 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) Marshall, Riley

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,720	1.071	1,660	0.902	3,234	2,550	1.588
Debt Service							
Non-Budgeted Funds							
Totals	1,720	1.071	1,660	0.902	3,234	2,550	1.588
						*Revenue Neutral Rate***	*0.862*
Less: Transfers	0		0		0		
Net Expenditures	1,720		1,660		3,234		
Total Tax Levied	1,356		1,383		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,226,277		1,534,320		1,606,023		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

Resolution No. 2023-1

A RESOLUTION OF THE Czech-Moravian, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Czech Moravian was calculated as 0.862 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8/20/23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Czech Moravian

The Czech Moravian shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.862 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 20th day of Aug. '23 (month and year) and **SIGNED** by the Governing Body.

Lori Hans

Jeff Wagner

Vicki Hargadine

Roll Call Vote

A Roll Call Vote of the Czech Moravian Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-20-23

Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Lou Hanus President	✓		
Jeff Wagner Vice President	✓		
Vicki Hargadine, Treas	✓		
TOTAL			

Certified: Vicki Hargadine

CZECH-MORAVIAN CEMETERY BUDGET HEARING

(First published in the Marysville Advocate on Thursday, Aug. 10, 2023.)

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Czech-Moravian Cemetery

Marshall County

will meet on August 20, 2023 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. and Revenue Neutral Rate. Detailed budget information is available at 6221 Toburen Road, Blue Rapids, KS and will be available at this hearing.

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Marshall County (home county) Marshall, Riley

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	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,720	1.071	1,660	0.902	3,234	2,550	1.588
Debt Service							
Non-Budgeted Funds							
Totals	1,730	1.071	1,660	0.902	3,234	2,550	1.588
						*Revenue Neutral Rate***	0.862
Less: Transfers	0		0		0		
Net Expenditures	1,720		1,660		3,234		
Total Tax Levied	1,356		1,383		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,226,277		1,534,320		1,606,923		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

32-1

NOTARY PUBLIC - State of Kansas
AUDREY J. PILSL
My Appt. Exp. 8-30-26

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, ss:

Sarah Kessinger

being first duly sworn, deposes and says: That she is (Publisher) of THE MARYSVILLE ADVOCATE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marshall County, Kansas, with a general paid circulation on a yearly basis in Marshall County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marysville in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 10th day of August, 2023, with subsequent publications being made on the following date:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Sarah Kessinger

Subscribed and sworn to before me this 10 day of Aug, 2023.

My commission expires: 8-30-26

Notary Public

Printer's fee $ 76.50 9 inches

Additional copies $ _____ x $8.50/in.

$76.50

Please remit to: The Marysville Advocate
Box 271
Marysville, KS 66508