State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	6,764	5,664	0.431
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	6,764	5,664	0.431
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

13,166,108
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.437
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Barbara Harberts

Attest: 11 - 1, 2024
Sandra K Wilson
County Clerk

Governing Body

CPA Summary

Oketo-Blue Valley Cemetery
Marshall County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,664	176	4	23	2	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,664	176	4	23	2	1

County Treas Motor Vehicle Estimate 176

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03107

RVT Factor 0.00071

16/20M Factor 0.00406

Comm Veh Facto 0.00035

Watercraft Facto 0.00018

2025

Oketo-Blue Valley Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Oketo Perpetual Care	4,030	3,500	4,200	KSA 17-1311
General	Blue Valley Perpetual C	1,700	1,200	1,900	KSA 17-1311
	Totals	5,730	4,700	6,100	
	Adjustments*				
	Adjusted Totals	5,730	4,700	6,100	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Oketo-Blue Valley Cemetery
Marshall County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12	20	1,059
Receipts:			
Ad Valorem Tax	5,645	5,664	xxxxxxxxxxxxxxxx
Delinquent Tax	3		
Motor Vehicle Tax	179	166	176
Recreational Vehicle Tax	4	2	4
16/20M Vehicle Tax	25	25	23
Commercial Vehicle Tax	2	1	2
Watercraft Tax		1	1
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,858**	**5,859**	**206**
Resources Available:	**5,870**	**5,879**	**1,265**
Expenditures:			
Publication	70	70	75
Budget Preparation	50	50	50
Transfer to Oketo Perpetual Care	4,030	3,500	4,200
Transfer to Blue Valley Care	1,700	1,200	1,900
Cash Reserve (2025 column)			539
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**5,850**	**4,820**	**6,764**
Unencumbered Cash Balance Dec 31	20	1,059	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	8,556	7,657	6,764
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,764
		Tax Required	5,499
	Delinquent Comp Rate:	3.0%	165
		Amount of 2024 Ad Valorem Tax	5,664

CPA Summary

Oketo-Blue Valley Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oketo Perpetual Care		**Blue Valley Perpetual C**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,640	Cash Balance Jan 1	9,132	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		24,772
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	1,400									
Lot Sales	110									
Interest	17		12							
Transfer from General	4,030		1,700							
Total Receipts	5,557	Total Receipts	1,712	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,269
Resources Available:	21,197	Resources Available:	10,844	Resources Available:	0	Resources Available:	0	Resources Available:	0	32,041
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
State of Kansas	40									
Mowing	2,625		2,000							
Labor	450									
Rock	821									
Miscellaneous	127									
Total Expenditures	4,063	Total Expenditures	2,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,063
Cash Balance Dec 31	17,134	Cash Balance Dec 31	8,844	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,978 **
										25,978 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2025

NOTICE OF BUDGET HEARING

The governing body of

Oketo-Blue Valley Cemetery

Marshall County

will meet on September 10, 2024 at 7:00 PM at 268 8th RD, Marsville, 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, Marsville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,850	0.443	4,820	0.451	6,764	5,664	0.436
Debt Service							
Non-Budgeted Funds	6,063						
Totals	11,913	0.443	4,820	0.451	6,764	5,664	0.436
						*Revenue Neutral Rate***	*0.437*
Less: Transfers	5,730		4,700		6,100		
Net Expenditures	6,183		120		664		
Total Tax Levied	5,657		5,664		xxxxxxxxxxxxxxxx		
Assessed Valuation	12,760,812		12,571,010		12,981,072		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

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

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Spec 2025 District

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Marshall County
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Non-Budgeted Funds	6,063						
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G.O. Bonds	0	0	0
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Barbara Hanberts
Treasurer

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