CERTIFICATE

2025

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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	7,635	5,081	0.272
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	7,635	5,081	0.272
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					18,696,520
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate		8			

Revenue Neutral Rate	0.272
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: 11-1, 2024
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

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	5,081	92	1	42	5	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,081	92	1	42	5	0

County Treas Motor Vehicle Estimate 92

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 5

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01811

RVT Factor 0.00020

16/20M Factor 0.00827

Comm Veh Factor 0.00098

Watercraft Factor 0.00000

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

2025

Richland-Balderson 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	Perpetual Care Fund	800	2,000	2,600	Resolution
	Totals	800	2,000	2,600	
	Adjustments*				
	Adjusted Totals	800	2,000	2,600	

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

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

Richland-Balderson 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:										
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, 2024	Payments Due 2024	Payments Due 2025
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.

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	2,900	3,707	2,414
Receipts:			
Ad Valorem Tax	5,071	5,081	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	94	85	92
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	37	36	42
Commercial Vehicle Tax		4	5
Watercraft Tax		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,203**	**5,207**	**140**
Resources Available:	**8,103**	**8,914**	**2,554**
Expenditures:			
Mowing - Lawn Care	3,480	3,995	4,176
Budget Preparation - Publication	66	80	80
Office Supplies	50	90	90
Repairs - Maintenance		335	489
Transfer to Perpetual Care Fund	800	2,000	2,600
Cash Reserve (2025 column)			200
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,396**	**6,500**	**7,635**
Unencumbered Cash Balance Dec 31	3,707	2,414	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,682	7,700	7,635
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,635
		Tax Required	5,081
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,081

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 2023 is reported)

2025

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	6,228	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,228
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer fr General	800									
Total Receipts	800	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	800
Resources Available:	7,028	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,028
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	7,028	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,028 **
										7,028 **

** Note: These two block figures should agree.

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

State of Kansas
Special District
2025

NOTICE OF BUDGET HEARING

The governing body of

Richland-Balderson Cemetery

Marshall County

will meet on August 12, 2024 at 10:30 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 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	4,396	0.249	6,500	0.257	7,635	5,081	0.272
Debt Service							
Non-Budgeted Funds							
Totals	4,396	0.249	6,500	0.257	7,635	5,081	0.272
						*Revenue Neutral Rate***	*0.272*
Less: Transfers	800		2,000		2,600		
Net Expenditures	3,596		4,500		5,035		
Total Tax Levied	5,073		5,081		xxxxxxxxxxxxxxx		
Assessed Valuation	20,357,524		19,729,808		18,688,065		

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*

Sandra Gibson

Treasurer

Page No. 7

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

Richland-Balderson Cemetery

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	5,081	0.272	0
Debt Service	0		0
			0
			0
			0
			0
TOTAL	5,081	0.272	0

2024 July 1 Valuation: 18,688,065

Valuation Factor: 18,688.065

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 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, 2024 and 2025

This financial forecast (2025 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, 2024 and 2025. Accordingly, the forecast reflects management's judgement as of July 16, 2024, 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, 2024

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 2024 annual budget.

1b. Forecasted expenditures are based upon the actual expenditures for the year ended December 31, 2022, and the actual expenditures for the year ended December 31, 2023, adjusted for the seasonality of certain expenditures along with the expectations of management.

2. Forecasted Receipts and Expenditures for the Year Ending December 31, 2025

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 2025 annual budget.

2c. Forecasted expenditures are based upon the forecasted categorized expense amounts for the year ending December 31, 2024 and the actual expenditures for the year ended December 31, 2023.

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

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2025

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Richland Balderson Cemetery
Marshall County

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BUDGET SUMMARY

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

FUND	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,396	0.249	6,500	0.257	7,635	5,081	0.272
Debt Service							
Non-Budgeted Funds							
Totals	4,396	0.249	6,500	0.257	7,635	5,081	0.272
						Revenue Neutral Rate**	0.272
Less: Transfers	800		2,000		2,000		
Net Expenditures	3,596		4,500		5,635		
Total Tax Levied	5,073		5,081		xxxxxxxxxxxxxxxxx		
Assessed Valuation	20,357,524		19,759,808		18,688,067		

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

Sandra Gibson
Treasurer

(First published in The Marysville Advocate on Thursday, Aug 1, 2024)

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