State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Home City 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 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	Amount of 2023 Ad Valorem Tax	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	13,680	6,953	0.821
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	13,680	6,953	0.821
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,470,939

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.516 OK

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

Frank J Staggenborg
Kent A Nielsen
Paul Jannecke
Wilbur Johnson

Attest: Nov 1, 2023
Sandra K Wilson
County Clerk

Governing Body

CPA Summary

Home City Cemetery
Marshall County

2024

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	4,376	234	7	40	31	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,376	234	7	40	31	2

County Treas Motor Vehicle Estimate 234

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 31

County Treas Watercraft Tax Estimate 2

MVT Factor 0.05347

RVT Factor 0.00160

16/20M Factor 0.00914

Comm Veh Facto 0.00708

Watercraft Facto 0.00046

2024

Home City 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.

Home City 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**	**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	8,115	6,912	6,179
Receipts:			
Ad Valorem Tax	4,364	4,376	xxxxxxxxxxxxxxxx
Delinquent Tax	44		
Motor Vehicle Tax	271	250	234
Recreational Vehicle Tax	8	8	7
16/20M Vehicle Tax	49	45	40
Commercial Vehicle Tax	36	35	31
Watercraft Tax	1	1	2
LAVTR			0
In Lieu of Taxes			
Donations	225	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-42		-63
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,956**	**5,215**	**751**
Resources Available:	**13,071**	**12,127**	**6,930**
Expenditures:			
Mowing	5,000	5,000	5,400
Supplies	21	25	30
Insurance	356	360	375
Budget and Publication	113	113	120
Meetings	350	350	350
Repairs	314	100	400
Bank Charges	5	0	5
Cash Forward (2024 column)			7,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**6,159**	**5,948**	**13,680**
Unencumbered Cash Balance Dec 31	6,912	6,179	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	13,040	10,302	13,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,680
		Tax Required	6,750
	Delinquent Comp Rate:	3.0%	203
		Amount of 2023 Ad Valorem Tax	6,953

CPA Summary

Home City 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	506	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		506
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1									
Total Receipts	1	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1
Resources Available:	507	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	507
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	507	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	507 **
										507 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2024

The governing body of

Home City Cemetery

Marshall County

will meet on September 8, 2023 at 7:00 PM at 302 McCoy St, Home, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 302 McCoy St, Home, Ks and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	6,159	0.556	5,948	0.532	13,680	6,953	0.821
Debt Service							
Non-Budgeted Funds							
Totals	6,159	0.556	5,948	0.532	13,680	6,953	0.821
						*Revenue Neutral Rate***	*0.516*
Less: Transfers	0		0		0		
Net Expenditures	6,159		5,948		13,680		
Total Tax Levied	4,375		4,376		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,850,993		8,210,596		8,470,939		

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*

Wilbur Johnson

Treasurer

Home City Cemetery 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	4,376	0.517	63
Debt Service			0
			0
			0
			0
			0
TOTAL	4,376	0.517	63

2023 July 1 Valuation: 8,470,939

Valuation Factor: 8,470.939

Neighborhood Revitalization Subj to Rebate: 121,154

Neighborhood Revitalization factor: 121.154

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2023 - 1

A RESOLUTION OF THE Home City Cemetery, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Home City Cem was calculated as 0.516 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/8/23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Home City Cem, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Home City Cem **:**

The Home City Cem shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.516 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 8th day of Sept, 2023 (month and year) and **SIGNED** by the Governing Body.

Wilbur Johnson

_____

_____

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 9/8/23 @ 7:00 p.m.

Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Frank J. Staggenborg	X		
Kent A. Nester	X		
Paul Zimmerly	X		
Wilbur Johnson	X		
TOTAL			

Certified: Wilbur Johnson

HOME CITY CEMETERY BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 20, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Home City Cemetery

Marshall County

will meet on September 8, 2023 at 7:00 PM at 302 McCoy St, Home, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 302 McCoy St, Home, Ks and will be available at this hearing.

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	Prior Year Actual 2022		Current Year Estimate for 202		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*
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Debt Service							
Non-Budgeted Funds							
Totals	6,159	0.556	5,948	0.532	13,680	6,953	0.821
					*Revenue Neutral Rate***		*0.516*
Less: Transfers	0		0		0		
Net Expenditures	6,159		5,948		13,680		
Total Tax Levied	4,375		4,376		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,850,993		8,210,596		8,470,939		

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*

29-1

Wilbur Johnson
Treasurer

NOTARY PUBLIC - State of Kansas
AUDREY A. 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 20th day of July, 2023, with subsequent publications being made on the following date:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Sarah Kessinger

Subscribed and sworn to before me this 20 day of July, 2023.

My commission expires: 8-30-26

Notary Public

Printer's fee $ 70.13 8.25 inches

Additional copies $ _____ x $8.50/in.

$70.13

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