State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Evergreen 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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	5,955	5,727	1.091
Debt Service	10-113				
Totals		xxxxxxxxx	5,955	5,727	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,248,256

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.642

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

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

Evergreen Cemetery
Marshall County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,367	111	5	43	8	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,367	111	5	43	8	1

County Treas Motor Vehicle Estimate 111

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03297

RVT Factor 0.00149

16/20M Factor 0.01277

Comm Veh Facto 0.00238

Watercraft Facto 0.00030

2023

Evergreen Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Evergreen Cemetery
Marshall County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
			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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	103	161	227
Receipts:			
Ad Valorem Tax	3,363	3,367	xxxxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	112	92	111
Recreational Vehicle Tax	5	4	5
16/20M Vehicle Tax	69	61	43
Commercial Vehicle Tax	8	6	8
Watercraft Tax	1	1	1
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,562**	**3,531**	**168**
Resources Available:	**3,665**	**3,692**	**395**
Expenditures:			
Salaries	125	125	130
Budget Preparation and Publications	138	140	150
Mowing and Maintenance	3,241	3,200	5,320
Cash Forward (2023 column)			355
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,504**	**3,465**	**5,955**
Unencumbered Cash Balance Dec 31	161	227	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	4,632	4,455	5,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,955
		Tax Required	5,560
	Delinquent Comp Rate:	3.0%	167
		Amount of 2022 Ad Valorem Tax	5,727

CPA Summary

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

The governing body of

Evergreen Cemetery

Marshall County

will meet on August 30, 2022 at 6:30 PM at 1001 Otoe, Marysville, KS 66508 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 1001 Otoe, Marysville, KS 66508 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,504	0.688	3,465	0.678	5,955	5,727	1.091
Debt Service							
Totals	3,504	0.688	3,465	0.678	5,955	5,727	1.091
						*Revenue Neutral Rate***	*0.642*
Less: Transfers	0		0		0		
Net Expenditures	3,504		3,465		5,955		
Total Tax Levied	3,367		3,367		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,893,166		4,966,712		5,247,899		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
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*

Lori Watts
Treasurer

Roll Call Vote

A Roll Call Vote of the _____ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _____

Resolution No. _____

Governing Body Member	Yes	No	No Vote
[illegible]	X		
Dustin Watts	X		
Gayle E. Peterson	X		
[illegible]	X		
[illegible]	X		
TOTAL			

Certified:

_____



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 11th day of August, 2022, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Subscribed and sworn to before me this 12 day of August, 2022.

Jeffrey D Gore

(Notary Signature)

My commission expires 2-14-2026.

(Notary Stamp)

JEFFREY D. GORE
Notary Public - State of Kansas
My Appt. Expires 2-14-2026

Printer's Fee $54.-

Public Notice

(Published in the *Frankfort Area News* on August 11, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of K Special 20

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Evergreen Cemetery
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Less: Transfers	0		0		0		
Net Expenditures	3,504		3,465		5,955		
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Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Lori Watts
Treasurer

Page No. 6

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge