State of Kansas
Special District

2026

County Copy

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Grant Cemetery

RECEIVED
SEP 04 2025
MARION COUNTY CLERK
MARION KS 66861

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Not Exceeding

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	0	5	14,398	3,582	1.122
Debt Service	10-113				
Totals		xxxxxxxxx	14,398	3,582	1.122
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

3,190,582
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.123
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Ashley Herpich
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
coclerk@marioncoks.net

Attest: 10-23, 2025

County Clerk

Governing Body

CPA Summary

Grant Cemetery
Marion County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,583	258	8	55	3	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,583	258	8	55	3	2

County Treas Motor Vehicle Estimate 258

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 55

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 2

MVT Factor 0.07201

RVT Factor 0.00223

16/20M Factor 0.01535

Comm Veh Facto 0.00084

Watercraft Factor 0.00056

2026

Grant Cemetery
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Grant Cemetery
Marion County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Grant Cemetery
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,622	12,219	10,490
Receipts:			
Ad Valorem Tax	3,524	3,583	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	271	159	258
Recreational Vehicle Tax	10	7	8
16/20M Vehicle Tax	53	48	55
Commercial Vehicle Tax	4	3	3
Watercraft Tax	1	1	2
In Lieu of Taxes			
Interest on Idle Funds	-1	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,862**	**3,801**	**326**
Resources Available:	**14,484**	**16,020**	**10,816**
Expenditures:			
Mowing	2,265	3,000	3,000
Publications		230	230
Operations/Supplies		300	300
Cemetery Projects		2,000	2,000
Equipment (mower $6000 goal)			5,500
Bond			100
Cash Reserve (2026 column)			3,268
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,265**	**5,530**	**14,398**
Unencumbered Cash Balance Dec 31	12,219	10,490	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	13,289	14,756	14,398
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,398
		Tax Required	3,582
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,582

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2026

The governing body of
Grant Cemetery
Marion County
will meet on August 5, 2025 at 7:00 p.m. at 1969 Yarrow, Marion, 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.
led budget information is available at the Marion County Clerk's Office, 200 S. Third St., Marion, KS and will be available at this hea

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,265	1.168	5,530	1.141	14,398	3,582	1.123
Debt Service							
Totals	2,265	1.168	5,530	1.141	14,398	3,582	1.123
						*Revenue Neutral Rate***	*1.123*
Less: Transfers	0		0		0		
Net Expenditures	2,265		5,530		14,398		
Total Tax Levied	3,586		3,583		xxxxxxxxxxxxxxx		
Assessed Valuation	3,067,714		3,139,169		3,188,357		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Rebecca Makovec
Treasurer

Grant Cemetery 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	0		0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 3,188,357

Valuation Factor: 3,188.357

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Said Bonds are proposed to be issued — Recreation Commision Secretary Keri Unruh — M-44-2766

First published July 16, 2025, in the Marion County Record, Marion, Kansas (1t)

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Rebecca Makovec, Treasurer

M-44-2765

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 16th day of July, 2025 .

Subscribed and sworn to before me this
16th day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $261.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

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Rebecca Makovec, Treasurer

M-44-2765