State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Morrison 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	12,964	2,778	0.638
Debt Service	10-113				
Totals		xxxxxxxxx	12,964	2,778	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4,354,969
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.638
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Carol A McKinney

Attest: 10-1, 2025

Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

Morrison Cemetery
Marshall 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	2,778	143	5	33	7	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,778	143	5	33	7	1

County Treas Motor Vehicle Estimate 143

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 7

County Treas Watercraft Tax Estimate 1

MVT Factor 0.05148

RVT Factor 0.00180

16/20M Factor 0.01188

Comm Veh Facto 0.00252

Watercraft Facto: 0.00036

2026

Morrison Cemetery
Marshall 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.

Morrison Cemetery
Marshall 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.

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,266	8,640	10,078
Receipts:			
Ad Valorem Tax	2,779	2,778	xxxxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	149	125	143
Recreational Vehicle Tax	5	3	5
16/20M Vehicle Tax	38	35	33
Commercial Vehicle Tax	8	3	7
Watercraft Tax	0	2	1
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,982**	**2,946**	**189**
Resources Available:	**9,248**	**11,586**	**10,267**
Expenditures:			
Mowing & Spraying	500	1,200	1,500
Budget Preparation	50	50	50
Budget Publication	58	58	75
Repairs		200	400
Cash Reserve (2026 column)			10,939
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**608**	**1,508**	**12,964**
Unencumbered Cash Balance Dec 31	8,640	10,078	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	8,688	10,395	12,964
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,964
		Tax Required	2,697
	Delinquent Comp Rate:	3.0%	81
		Amount of 2025 Ad Valorem Tax	2,778

CPA Summary

State of Kansas
Special District 2026

NOTICE OF BUDGET HEARING

The governing body of

Morrison Cemetery

Marshall County

will meet on August 29, 2025 at 10:00 AM at 200 N Kansas, Frankfort, 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 200 N Kansas, Frankfort, KS and will be available at this hearing.

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	608	0.634	1,508	0.631	12,964	2,778	0.638
Debt Service							
Totals	608	0.634	1,508	0.631	12,964	2,778	0.638
						*Revenue Neutral Rate***	*0.638*
Less: Transfers	0		0		0		
Net Expenditures	608		1,508		12,964		
Total Tax Levied	2,778		2,778		xxxxxxxxxxxxxxx		
Assessed Valuation	4,388,394		4,403,323		4,356,389		

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*

Carol Mckinney
Treasurer

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 24th day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $74.00

Subscribed and sworn to before me this

28 day of July, 2025

(Notary Signature)

My commission expires 1/15/29

Payton L. Manley
Notary Public - State of Kansas
My Appt. Expires 1/15/29

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on July 24, 2025)

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State of K
Special 25

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***Revenue Neutral Rate as defined by KSA 79-2988*

Carol Mckinney
Treasurer

Page No. 6

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge