State of Kansas
Special District

2026

COUNTY CLERK COPY

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Pecenka 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	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	9,395	2,557	0.303
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	9,395	2,557	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,439,034
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.304
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 10-1, 2025

Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

Pecenka 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	2,551	173	2	32	12	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,551	173	2	32	12	0

County Treas Motor Vehicle Estimate 173

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 12

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06782

RVT Factor 0.00078

16/20M Factor 0.01254

Comm Veh Facto 0.00470

Watercraft Facto: 0.00000

2026

Pecenka 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
None					
	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.

Pecenka 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:										
None										
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
None							
			Total	0	0	0	0

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

Pecenka Cemetery
Marshall 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	10,056	11,988	6,619
Receipts:			
Ad Valorem Tax	2,751	2,551	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			173
Recreational Vehicle Tax			2
16/20M Vehicle Tax			32
Commercial Vehicle Tax			12
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,751	2,551	219
Resources Available:	12,806	14,539	6,838
Expenditures:			
Officers pay	750	750	1,000
Publication fee	68	70	70
Mowing		3,000	3,500
Cemetery maintenance/repairs		4,100	4,825
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	818	7,920	9,395
Unencumbered Cash Balance Dec 31	11,988	6,619	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,725	8,175	9,395
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,395
		Tax Required	2,557
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,557

CPA Summary

Pecenka Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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	8,599	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,599
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
St of Ks Judicial	746									
Total Receipts	746	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	746
Resources Available:	9,345	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,345
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Memorial Stones	1,432									
Total Expenditures	1,432	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,432
Cash Balance Dec 31	7,913	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,913 **
										7,913 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Pecenka Cemetery
Marshall County
will meet on August 16, 2025 at 7:00 p.m. at 183 Jayhawk Rd, Bremen, 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 183 Jayhawk Rd, Bremen, 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	818	0.299	7,920	0.303	9,395	2,557	0.303
Debt Service							
Non-Budgeted Funds	1,432						
Totals	2,251	0.299	7,920	0.303	9,395	2,557	0.303
						*Revenue Neutral Rate***	*0.304*
Less: Transfers	0		0		0		
Net Expenditures	2,251		7,920		9,395		
Total Tax Levied	2,559		2,551		xxxxxxxxxxxxxxx		
Assessed Valuation	8,568,733		8,472,947		8,451,373		

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*

Judy Pecenka

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:
Aug. 7, 2025

NOTICE ID: aBnOregaNndK0xrzzcem
NOTICE NAME: Pecenka Cemetery Notice of Budget Hearing
Publication Fee: 68.02

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Ankit Sachdeva

(Signed)_____

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 08/08/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

001512 2 7 25 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





001512



BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Pecenka Cemetery
Marshall County

will meet on August 16, 2025 at 7:00 p.m. at 183 Jayhawk Rd, Bremen, 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 183 Jayhawk Rd, Bremen, 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	818	0.299	7,920	0.303	9,395	2,557	0.303
Debt Service							
Non-Budgeted Funds	1,432						
Totals	2,251	0.299	7,920	0.303	9,395	2,557	0.303
						*Revenue Neutral Rate***	*0.304*
Less: Transfers	0		0		0		
Net Expenditures	2,251		7,920		9,395		
Total Tax Levied	2,559		2,551		xxxxxxxxxxxxxxx		
Assessed Valuation	8,568,733		8,472,947		8,451,793		

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 79-7003*

Judy Pecenka

(First published in The Marysville Advocate on Thursday, Aug 7, 2025)