State of Kansas
Special District

# CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
**Harbough-Greenwood 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 | 10-1015 | 5 | 3,068 | 1,380 | 0.379 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | xxxxxxxxx | 3,068 | 1,380 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

3,633,621

Nov. 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 0.384 |
| **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

Treasurer

Attest: 10-1, 2025

Sandra K Wilson
County Clerk

Governing Body

**CPA Summary**

Harbough-Greenwood 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 | 1,376 | 52 | 2 | 23 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,376 | 52 | 2 | 23 | 0 | 0 |

County Treas Motor Vehicle Estimate 52

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03779

RVT Factor 0.00145

16/20M Factor 0.01672

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Harbough-Greenwood 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 |
|---|---|---|---|---|---|
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| | | | | | |
| | 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.

Harbough-Greenwood 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 |
|---|---|---|---|---|---|---|---|
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| | | | Total | 0 | 0 | 0 | 0 |

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

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,460 | 1,448 | 1,601 |
| Receipts: | | | |
| Ad Valorem Tax | 1,344 | 1,376 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 41 | 20 | 50 |
| Motor Vehicle Tax | 52 | 45 | 52 |
| Recreational Vehicle Tax | 2 | 1 | 2 |
| 16/20M Vehicle Tax | 24 | 24 | 23 |
| Commercial Vehicle Tax | 0 | 1 | 0 |
| Watercraft Tax | 0 | 1 | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | 1,463 | 1,468 | 127 |
| **Resources Available:** | 2,923 | 2,916 | 1,728 |
| Expenditures: | | | |
| Mowing | 1,360 | 1,200 | 1,400 |
| Budget Preparation | 50 | 50 | 50 |
| Publication | 65 | 65 | 75 |
| Cash Reserve (2026 column) | | | 1,543 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | 1,475 | 1,315 | 3,068 |
| Unencumbered Cash Balance Dec 31 | 1,448 | 1,601 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 2,765 | 3,125 | 3,068 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,068 |
| | | Tax Required | 1,340 |
| | Delinquent Comp Rate: | 3.0% | 40 |
| | | Amount of 2025 Ad Valorem Tax | 1,380 |

| CPA Summary |
|---|
| |

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Harbough-Greenwood Cemetery
Marshall County
will meet on September 2, 2025 at 7:30 PM at 386 Cyclone Lane, Waterville, 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 386 Cyclone Lane, Waterville, 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 | 1,475 | 0.337 | 1,315 | 0.358 | 3,068 | 1,380 | 0.384 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 1,475 | 0.337 | 1,315 | 0.358 | 3,068 | 1,380 | 0.384 |
| | | | | | | *Revenue Neutral Rate*** | *0.384* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,475 | | 1,315 | | 3,068 | | |
| Total Tax Levied | 1,376 | | 1,376 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,085,137 | | 3,844,850 | | 3,590,259 | | |

| 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*

Randy Jacobson
Treasurer

Column

See Proof on Next Page

**AFFIDAVIT OF PUBLICATION**

State of Florida, County of Orange, 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. 21, 2025

**NOTICE ID:** 4sUukg9lghcpyUz19wxn
**NOTICE NAME:** Harbough-Greenwood Cemetery Budget Hearing
**Publication Fee:** 64.99

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

Ankit Sachdeva

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301658
Expires on August 17, 2026

**VERIFICATION**

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/25/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

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

002683 2 12 27 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





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# BUDGET HEARING

**NOTICE OF BUDGET HEARING**

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Special District

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| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 1,475 | 0.337 | 1,315 | 0.358 | 3,068 | 1,380 | 0.384 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 1,475 | 0.337 | 1,315 | 0.358 | 3,068 | 1,380 | 0.384 |
| | | | | | | *Revenue Neutral Rate** | 0.584 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,475 | | 1,315 | | 3,068 | | |
| Total Tax Levied | 1,376 | | 1,376 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,085,137 | | 3,844,850 | | 3,590,259 | | |

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*

Randy Jacobson
Treasurer

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(First published in The Marysville Advocate on Thursday, Aug 21, 2025)

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