State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
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
as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:

		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	22,875	8,893	2.783
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	22,875	8,893	2.783
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
MARSHALL COUNTY	
0	
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	3,196,153-

Revenue Neutral Rate	2.668
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

ok

Assisted by:
Chad L. Parker, CPA
Sink, Gordon Accountants & Adviso
Address:
128 East Commercial St.
Waterville, KS 66548
Email:
cparker@sinkgordon.com

Date Attested: 11-1, 2024
Sandra K Wilson
County Clerk

Jared Carter Treasurer
Sexton
Governing Body

CPA Summary

GREENWOOD CEMETERY
MARSHALL COUNTY

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,474	285	21	171	87	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,474	285	21	171	87	3

County Treas Motor Vehicle Estimate 285

County Treas Recreational Vehicle Estimate 21

County Treas 16/20M Vehicle Estimate 171

County Treas Commercial Vehicle Tax Estimate 87

County Treas Watercraft Tax Estimate 3

MVT Factor 0.03363

RVT Factor 0.00248

16/20M Factor 0.02018

Comm Veh Factor 0.01027

Watercraft Factor 0.00035

GREENWOOD CEMETERY
MARSHALL COUNTY

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

GREENWOOD CEMETERY
MARSHALL COUNTY

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

GREENWOOD CEMETERY
MARSHALL COUNTY

2025 State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,188	13,426	13,415
Receipts:			
Ad Valorem Tax	8,109	8,474	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9	0	
Motor Vehicle Tax	254	250	285
Recreational Vehicle Tax	15	10	21
16/20M Vehicle Tax	169	170	171
Commercial Vehicle Tax	84	80	87
Watercraft Tax	0	0	3
Utilities	27	0	
In Lieu of Taxes (IRB)	0	0	
Interest on Idle Funds	8	5	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,675**	**8,989**	**567**
Resources Available:	**19,863**	**22,415**	**13,982**
Expenditures:			
Contractual	6,437	8,250	20,550
Commodities	0	750	2,325
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,437**	**9,000**	**22,875**
Unencumbered Cash Balance Dec 31	13,426	13,415	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	13,687	19,608	22,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,875
		Tax Required	8,893
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	8,893

CPA Summary

GREENWOOD CEMETERY

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery & Equipment		**0**		**0**		**0**		**0**		
Unencumbered Cash Balance Jan 1	12,310	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 12,310
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	41									
Total Receipts	41	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	41
Resources Available:	12,351	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,351
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,351	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,351 **
										12,351 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
GREENWOOD CEMETERY
MARSHALL COUNTY

will meet on August 28, 2024 at 6:30 PM at Greenwood Cemetery for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Greenwood Cemetery and will be available at this hearing.

SUPPORTING COUNTIES
MARSHALL COUNTY (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,437	2.592	9,000	2.510	22,875	8,893	2.790
Debt Service							
Non-Budgeted Funds							
Totals	6,437	2.592	9,000	2.510	22,875	8,893	2.790
					*Revenue Neutral Rate***		2.1958
Less: Transfers	0		0		0		
Net Expenditures	6,437		9,000		22,875		
Total Tax Levied	8,112		8,474		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,204,206		3,364,272		3,177,082		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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*

Terre Carter
Treasurer

Roll Call Vote

A Roll Call Vote of the Greenwood Cemetery Board Members To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 28, 2024.

Resolution No. 24-1

Governing Body Member	Yes	No	No Vote
Jerry J. Carter	✓		
Sharon O'Hara	✓		
Margaret Bleasdale	✓		
TOTAL			

Certified:

_____

BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,437	2.532	9,000	2.519	22,875	8,893	2.725
Debt Service							
Non-Budgeted Funds							
Totals	6,437	2.532	9,000	2.519	22,875	8,893	2.725
					Revenue Neutral Rate**		2.660
Less: Transfers	0		0		22,875		
Net Expenditures	6,437		9,000		22,875		
Total Tax Levied	8,112		9,474		23,975		
Assessed Valuation	3,204,206		3,364,377		3,177,882		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

Terra Carter
Treasurer

Page No.

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BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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MARSHALL COUNTY
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SUPPORTING COUNTIES
MARSHALL COUNTY (home county)

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Delinquent for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year: Actual 2023		Current Year Estimate for 2024		Proposed Budget: Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,477	2.572	9,000	2.519	22,871	8,993	2.799
Debt Service							
Non-Budgeted Funds							
Totals	6,477	2.572	9,000	2.519	22,871	8,993	2.799
					*Revenue Neutral Rate***		2.647
Less: Transfers	0		0		0		
Net Expenditures	6,477		9,000		22,871		
Total Tax Levied	8,112		8,474		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,204,799		3,364,577		3,177,042		

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

Terri Carter
Treasurer

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