State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Czech-Moravian 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 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	4,480	3,657	2.412
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxx	4,480	3,657	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Marshall County	1,309,403
	Riley County	206,827
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	1,516,230

Revenue Neutral Rate	1.684
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: 10 - 1, 2025
Sandra K Wilson
County Clerk

Lou Hanz President
Vice President
Treas.

Governing Body

CPA Summary

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	2,550	92	4	43	2	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,550	92	4	43	2	1

County Treas Motor Vehicle Estimate 92

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate .1

MVT Factor 0.03608

RVT Factor 0.00157

16/20M Factor 0.01686

Comm Veh Factor 0.00078

Watercraft Factor 0.00039

2026

Czech-Moravian 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
General Fund	Perpetual Care Fund	189			
	Totals	189	0	0	
	Adjustments*				
	Adjusted Totals	189	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
Special District

Czech-Moravian 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**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56	0	538
Receipts:			
Ad Valorem Tax	2,198	2,550	xxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	44	83	92
Recreational Vehicle Tax	2	3	4
16/20M Vehicle Tax	27	23	43
Commercial Vehicle Tax	1	2	2
Watercraft Tax		2	1
Cemetery Plots		250	250
Riley County	377		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,656	2,913	392
Resources Available:	2,712	2,913	930
Expenditures:			
Mowing	2,100	2,100	2,950
Budget prepartaion and Publication	123	125	150
Sexton Fee	300	150	150
Transfer to Perpetual Reserve Fund	189		
Cash Forward (2026 column)			1,230
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	2,712	2,375	4,480
Unencumbered Cash Balance Dec 31	0	538	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,234	4,397	4,480
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,480
Tax Required			3,550
Delinquent Comp Rate: 3.0%			107
Amount of 2025 Ad Valorem Tax			3,657

CPA Summary

Czech-Moravian 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	1	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
donations	100									
Trans - General	189									
Total Receipts	289	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	289
Resources Available:	290	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	290
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	290	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	290 **
										290 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Czech-Moravian Cemetery
Marshall County
will meet on August 24th, 2025 at 7:00 PM at 6221 Toburen RD, Blue Rapids, 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 be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at 6221 Toburen RD, Blue Rapids, KS and will be available at this hearing.

SUPPORTING COUNTIES
Marshall County (home county) Riley County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	2,712	1.585	2,375	1.648	4,480	3,657	2.414
Debt Service							
Non-Budgeted Funds							
Totals	2,712	1.585	2,375	1.648	4,480	3,657	2.414
						*Revenue Neutral Rate***	*1.684*
Less: Transfers	189		0		0		
Net Expenditures	2,523		2,375		4,480		
Total Tax Levied	2,550		2,550		xxxxxxxxxxxxxxx		
Assessed Valuation:	1,609,652		1,547,707		1,515,139		

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*

Vicki Hargadine
Treasurer

Resolution No. 25-1

A RESOLUTION OF THE Czech Moravian Cemetery **, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Czech Moravian Cemetery was calculated as 1.684 mills by the Marshall County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Czech Moravian Cem will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 24, 2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Czech Moravian Cem, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Czech Moravian Cemetery

The Czech Moravian Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.684 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 24th day of August, 2025 (month and year) and **SIGNED** by the Governing Body.

Lori Hara President

Kim Wagner VP

Vicki Hargadine, Treas

Roll Call Vote

A Roll Call Vote of the Czech Moravian Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-24-25

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Lori Harris	✓		
Vicki Hargadine	✓		
Kim Wagner	✓		
TOTAL			

Certified:

Sandra K Wilson

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, 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:
Jul. 24, 2025

NOTICE ID: wKEFIi7hJ1lQBrHfUIg3
NOTICE NAME: Czech-Moravian Cemetery Notice of Budget Hear
Publication Fee: 71.15

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

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 07/25/2025

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

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

007728 2 32 61 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





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Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

Statement Number
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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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	2,712	.585	2,775	1.648	4,480	3,657	2.414
Debt Service							
Non-Budgeted Funds							
Totals	2,712	.585	2,775	1.648	4,480	3,657	2.414
						Revenue Neutral Rate**	1.624
Less: Transfers	189		0		0		
Net Expenditures	2,523		2,775		4,480		
Total Tax Levied	3,552		3,750		xxxxxxxxxxxxxxx		
Assessed Valuation	1,809,602		2,267,707		1,515,129		

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*

Vicki Hargadine
Treasurer

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(First published in The Marysville Advocate on Thursday, Jul 24, 2025)

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