State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Evergreen 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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	8,626	6,723	1.297
Debt Service	10-113				
Totals		xxxxxxxxx	8,626	6,723	1.297
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,183,545

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.300
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 11-1, 2024
County Clerk

Governing Body

CPA Summary

Evergreen 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	6,723	190	10	100	6	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,723	190	10	100	6	1

County Treas Motor Vehicle Estimate 190

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 100

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02826

RVT Factor 0.00149

16/20M Factor 0.01487

Comm Veh Facto 0.00089

Watercraft Facto 0.00015

2025

Evergreen Cemetery
Marshall County

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
	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.

Evergreen 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:										
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, 2024	Payments Due 2024	Payments Due 2025
			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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10	209	1,792
Receipts:			
Ad Valorem Tax	5,722	6,723	xxxxxxxxxxxxxxxx
Delinquent Tax	13		
Motor Vehicle Tax	102	166	190
Recreational Vehicle Tax	5	7	10
16/20M Vehicle Tax	65	65	100
Commercial Vehicle Tax	4	8	6
Watercraft Tax		2	1
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,911**	**6,971**	**307**
Resources Available:	**5,921**	**7,180**	**2,099**
Expenditures:			
Salaries	350	250	450
Budget Preparation & Publicaiton	108	110	125
Mowing & Maintenance	5,226	5,000	6,500
Safe Deposit Box Rent	8	8	20
Sexton	20	20	30
Cash Reserve (2025 column)			1,501
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**5,712**	**5,388**	**8,626**
Unencumbered Cash Balance Dec 31	209	1,792	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	5,955	8,953	8,626
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,626
		Tax Required	6,527
	Delinquent Comp Rate:	3.0%	196
		Amount of 2024 Ad Valorem Tax	6,723

CPA Summary

State of Kansas
Special District
2025

NOTICE OF BUDGET HEARING

The governing body of

Evergreen Cemetery

Marshall County

will meet on September 24, 2024 at 6:00 PM at Evergreen 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 levied. Detailed budget information is available at 1001 Otoe, Marysville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	5,712	1.091	5,388	1.237	8,626	6,723	1.300
Debt Service							
Totals	5,712	1.091	5,388	1.237	8,626	6,723	1.300
						*Revenue Neutral Rate***	*1.300*
Less: Transfers	0		0		0		
Net Expenditures	5,712		5,388		8,626		
Total Tax Levied	5,727		6,723		xxxxxxxxxxxxxxxx		
Assessed Valuation	5,248,256		5,435,847		5,173,029		

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*

Lori Watts

Treasurer

Public Notice

(Published in the *Frankfort Area News on* September 12, 2024)

State of Kansas
Special Districts

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Lori Watts
Treasurer