State of Kansas
Special District

CERTIFICATE

2024

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	15-1015	5	8,953	6,723	1.237
Debt Service	10-113				
Totals		xxxxxxxxx	8,953	6,723	1.237
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,435,847

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.055 OK

Assisted by:

Address:

Email:

Attest: Nov 1, 2023

Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

Evergreen Cemetery
Marshall County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,727	166	7	65	8	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,727	166	7	65	8	2

County Treas Motor Vehicle Estimate 166

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 65

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 2

MVT Factor 0.02899

RVT Factor 0.00122

16/20M Factor 0.01135

Comm Veh Facto 0.00140

Watercraft Facto 0.00035

2024

Evergreen Cemetery
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Evergreen Cemetery
Marshall County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	161	10	2,178
Receipts:			
Ad Valorem Tax	3,360	5,727	xxxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	107	92	166
Recreational Vehicle Tax	5	5	7
16/20M Vehicle Tax	65	43	65
Commercial Vehicle Tax	6	8	8
Watercraft Tax	1	1	2
LAVTR	0	0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,552**	**5,876**	**248**
Resources Available:	**3,713**	**5,886**	**2,426**
Expenditures:			
Salaries	125	125	150
Budget Preparation and Publication	108	125	150
Mowign and Maintenance	3,442	3,450	4,720
Safe Deposit Box	8	8	8
Sexton'	20		25
Cash Forward (2024 column)			3,900
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,703**	**3,708**	**8,953**
Unencumbered Cash Balance Dec 31	10	2,178	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,455	5,955	8,953
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,953
		Tax Required	6,527
	Delinquent Comp Rate:	3.0%	196
		Amount of 2023 Ad Valorem Tax	6,723

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2024

The governing body of

Evergreen Cemetery

Marshall County

will meet on August 22, 2023 at 6:30 PM at Evergreen Cemetery for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at 1001 Otoe, Marysville, KS 66508 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,703	0.678	3,708	1.091	8,953	6,723	1.238
Debt Service							
Totals	3,703	0.678	3,708	1.091	8,953	6,723	1.238
						*Revenue Neutral Rate***	*1.055*
Less: Transfers	0		0		0		
Net Expenditures	3,703		3,708		8,953		
Total Tax Levied	3,367		5,727		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,966,712		5,248,256		5,432,020		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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

Resolution No. 2023-1

A RESOLUTION OF THE EVERGREEN CEMETERY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Evergreen Cemetery was calculated as 1.055 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Evergreen Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE EVERGREEN CEMETERY:

The Evergreen Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.055 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 22nd day of August, 2023 and **SIGNED** by the Governing Body.

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 8-22-23

Resolution No. 2023 - 1

Governing Body Member	Yes	No	No Vote
Tim Dawson	X		
Lori Lynn Ward	X		
Scott Woods	X		
Chris Watts	X		
Gayle E. Peterson		X	
TOTAL			

Certified:

X Lori Lynn Ward

(Published in the *Frankfort Area News* July 13, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Ka
2024 Special Dis

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Totals	3,703	0.678	3,708	1.091	8,953	6,723	1.238
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Less: Transfers	0		0		0		
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Other	0	0	0
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Total	0	0	0

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***Revenue Neutral Rate as defined by KSA 79-2988*

Lori Watts