State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Corning Cemetery #4

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	0	5	22,372	11,518	1.319
Debt Service	10-113				
		6			
Totals		xxxxxxxxx	22,372	11,518	1.319
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,732,615
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.320
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Ange Little

Address:
Box 27
Centralia, KS 66415
Email:
taxpro@ralittletax.com

Treasurer Tim Beck
Board Member Vaughn Sowers
Board Member Earl Sowers

Attest: 12/31, 2025
Mary Kay Schulkjan
County Clerk

Governing Body

CPA Summary

Corning Cemetery #4
Nemaha 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	11,514	870	15	279	91	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,514	870	15	279	91	7

County Treas Motor Vehicle Estimate 870

County Treas Recreational Vehicle Estimate 15

County Treas 16/20M Vehicle Estimate 279

County Treas Commercial Vehicle Tax Estimate 91

County Treas Watercraft Tax Estimate 7

MVT Factor 0.07556

RVT Factor 0.00130

16/20M Factor 0.02423

Comm Veh Facto 0.00790

Watercraft Facto 0.00061

2026

Corning Cemetery #4
Nemaha 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
	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.

Corning Cemetery #4
Nemaha 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:										
None										
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
None							
			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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,135	25,548	9,592
Receipts:			
Ad Valorem Tax	12,439	11,514	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		788	870
Recreational Vehicle Tax		15	15
16/20M Vehicle Tax		242	279
Commercial Vehicle Tax		98	91
Watercraft Tax		8	7
In Lieu of Taxes			
Sale of Lots			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,439**	**12,665**	**1,262**
Resources Available:	**35,574**	**38,213**	**10,854**
Expenditures:			
Operations	3,046	8,747	4,907
Mowing	6,460	9,000	9,000
Bank Charges	20	100	100
Insurance & Admin	500	1,000	1,000
Repairs/Fuel		4,324	4,765
Spraying/Seeding		5,100	2,500
Pubs/Fees		350	100
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,026**	**28,621**	**22,372**
Unencumbered Cash Balance Dec 31	25,548	9,592	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	18,693	28,621	22,372
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,372
		Tax Required	11,518
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	11,518

CPA Summary

Corning Cemetery #4

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:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,913	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,913
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	456									
Total Receipts	456	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	456
Resources Available:	14,369	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	14,369
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	14,369	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,369 **
										14,369 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Corning Cemetery #4
Nemaha County
will meet on August 20th, 2024 at 7:00 AM at Corning Cemetery #4 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 Tim Beck's residence 419 State Hwy, Corning, 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 202		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	10,026	1.310	28,621	1.338	22,372	11,518	1.319
Debt Service							
Totals	10,026	1.310	28,621	1.338	22,372	11,518	1.319
						*Revenue Neutral Rate***	*1.320*
Less: Transfers	0		0		0		
Net Expenditures	10,026		28,621		22,372		
Total Tax Levied	11,514		11,514		xxxxxxxxxxxxxxx		
Assessed Valuation	8,806,455		8,610,648		8,732,614		

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*

Tim Beck

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2026

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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*
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Debt Service							
Totals	10,026	1.310	28,621	1.338	22,372	11,518	1.319
						*Revenue Neutral Rate***	*1.320*
Less: Transfers	0		0		0		
Net Expenditures	10,026		28,621		22,372		
Total Tax Levied	11,514		11,514		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,806,455		8,610,648		8,732,614		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Tim Beck

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date Aug. 6, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 90.00
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 6 day of Aug., 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____