State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Capioma Cemetery # 15

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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	27,210	8,204	2.957
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	27,210	8,204	2.957
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					2,775,080
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.993
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Marcia Bauerle
Gary Bauerle

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

Governing Body

CPA Summary

Capioma Cemetery # 15
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	8,204	611	9	88	105	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,204	611	9	88	105	5

County Treas Motor Vehicle Estimate 611

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 88

County Treas Commercial Vehicle Tax Estimate 105

County Treas Watercraft Tax Estimate 5

MVT Factor 0.07448

RVT Factor 0.00110

16/20M Factor 0.01073

Comm Veh Facto 0.01280

Watercraft Facto 0.00061

2026

Capioma Cemetery # 15
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
None					
	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.

Capioma Cemetery # 15
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:										
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.

Capioma Cemetery # 15
Nemaha County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,100	23,968	18,188
Receipts:			
Ad Valorem Tax	8,753	8,204	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		624	611
Recreational Vehicle Tax		6	9
16/20M Vehicle Tax		37	88
Commercial Vehicle Tax		43	105
Watercraft Tax		6	5
LAVTR			0
Damage Reimbursement			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,753**	**8,920**	**818**
Resources Available:	**30,853**	**32,888**	**19,006**
Expenditures:			
Officers Pay - Secretary		350	350
Mowing	6,000	7,000	7,000
Stone Maintenance		2,000	2,000
Tree Removal		3,000	3,000
Repairs		1,500	1,500
Tractor Use			
Supplies		500	500
Bank Charges	20	100	100
Budget & Publication	185	250	250
Memorials			
Operations	680		12,510
Transfer to Investments			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,885**	**14,700**	**27,210**
Unencumbered Cash Balance Dec 31	23,968	18,188	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,475	22,077	27,210
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,210
		Tax Required	8,204
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,204

CPA Summary

Capioma Cemetery # 15

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:		
Investments			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,423	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		25,423
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	279									
Cash Adjustment										
Total Receipts	279	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	279
Resources Available:	25,702	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,702
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	25,702	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,702 **
										25,702 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Capioma Cemetery # 15

Nemaha County

will meet on July 24, 2025 at 10:00 AM at Marcia Bauerle, 1477 W Road, Sabetha 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 Marcia Bauerle, 1477 W Road, Sabetha 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	6,885	2.644	14,700	2.772	27,210	8,204	2.992
Investments							
Totals	6,885	2.644	14,700	2.772	27,210	8,204	2.992
						*Revenue Neutral Rate***	*2.993*
Less: Transfers	0		0		0		
Net Expenditures	6,885		14,700		27,210		
Total Tax Levied	8,209		8,204		xxxxxxxxxxxxxxx		
Assessed Valuation	3,102,204		2,959,950		2,741,537		

*Tax rates are expressed in mills.

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

Marcia Bauerle

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of July 9, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

T W Kellenberger

Subscribed and sworn to before me this 9 day of July, 2025

Heather D Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this_____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, July 9, 2025

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

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Customs Cemetery # 15
Nemaha County
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Investments							
Totals	6,885	2.644	14,700	2.772	27,210	8,204	2.992
						Revenue Neutral Rate**	2.993
Less: Transfers	0		0		0		
Net Expenditures	6,885		14,700		27,210		
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Assessed Valuation	3,102,204		2,959,950		2,741,537		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Marcia Bauerle

28-1t