State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Ontario Cemetery # 2 Jt
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	17-1330	5	11,249	10,834	3.330
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	11,249	10,834	3.330
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	County Clerk's Use Only
Final County Assessed Valuation	
Nemaha County	2,676,504
Jackson County	577,419
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	3,253,923

Revenue Neutral Rate	3.331
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

Date Attested: 12/31, 2025
Mary Kay Schultejans
County Clerk

Rodney L. Brown President
[signature] Member
[signature] Member
Cletamae J Brown Treasurer

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	10,834	442	7	57	0	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,834	442	7	57	0	9

County Treas Motor Vehicle Estimate 442

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 57

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 9

MVT Factor 0.04080

RVT Factor 0.00065

16/20M Factor 0.00526

Comm Veh Factor 0.00000

Watercraft Factor 0.00083

2026

Ontario Cemetery # 2 Jt
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
General	Perpetual	-	-	-	17-1336b
Perpetual	General	10			17-1336b
	Totals	10	0	0	
	Adjustments*				
	Adjusted Totals	10	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

Ontario Cemetery # 2 Jt
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**

***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	26	30	0
Receipts:			
Ad Valorem Tax	11,326	10,834	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		503	442
Recreational Vehicle Tax		6	7
16/20M Vehicle Tax		39	57
Commercial Vehicle Tax			0
Watercraft Tax		10	9
			0
Sale of Lots			
Transfer from Perpetual Reserve	10		
Sale of Equipment-Mower			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-100	-100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,336**	**11,292**	**415**
Resources Available:	**11,362**	**11,322**	**415**
Expenditures:			
Officer Pay	300	300	300
Mowing	6,725	7,500	7,500
Supplies & Repairs	80	500	500
Equipment-Mower	4,046	2,268	1,799
Maintenance			
Spraying		500	500
Fuel			
Budget & Publications	181	254	250
Bank Charges			
Operations			400
Transfer to Perpetual			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,332**	**11,322**	**11,249**
Unencumbered Cash Balance Dec 31	30	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	11,188	11,418	11,249
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	11,249
		Tax Required	10,834
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,834

CPA Summary

Ontario Cemetery # 2 Jt

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:		
Perpetural			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,145	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,145
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General										
Interest	25									
Total Receipts	25	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	25
Resources Available:	10,170	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,170
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to General	10									
Total Expenditures	10	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10
Cash Balance Dec 31	10,160	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,160 **
										10,160 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Ontario Cemetery # 2 Jt
Nemaha County
will meet on August 11, 2025 at 8:00 am at Davis Auto Clinic, 4111 Elk Street, Goff, Kansas 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.
Detailed budget information is avaiable at Nemaha County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES
Nemaha County (home county) Jackson 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	11,332	3.243	11,322	3.267	11,249	10,834	3.331
Perpetual	10						
Totals	11,342	3.243	11,322	3.267	11,249	10,834	3.331
						*Revenue Neutral Rate***	*3.331*
Less: Transfers	10		0		0		
Net Expenditures	11,332		11,322		11,249		
Total Tax Levied	10,834		10,834		xxxxxxxxxxxxxxx		
Assessed Valuation:	3,340,892		3,316,286		3,252,961		

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

Rodney Brown

NOTICE OF BUDGET HEARING

The governing body of

Ontario Cemetery # 2 Jt

Nemaha County

will meet on August 11, 2025 at 8:00 am at Davis Auto Clinic, 4111 Elk Street, Goff, Kansas 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.

Detailed budget information is avaiable at Nemaha County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES

Nemaha County (home county) Jackson 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	11,332	3.243	11,322	3.267	11,249	10,834	3.331
Perpetual	10						
Totals	11,342	3.243	11,322	3.267	11,249	10,834	3.331
						*Revenue Neutral Rate***	*3.331*
Less: Transfers	10		0		0		
Net Expenditures	11,332		11,322		11,249		
Total Tax Levied	10,834		10,834		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	3,340,892		3,316,286		3,252,961		

*Tax rates are expressed in mills.

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

Rodney Brown

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 January 23, 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 $ 60.00
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 23 day of January, 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

_____