State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Wetmore Cemetery # 16

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	29,344	9,977	2.032
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	29,344	9,977	2.032
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					4,910,977
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.979
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

Mike Wright
Debbie R. Nissen

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

Governing Body

CPA Summary

Wetmore Cemetery # 16
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	9.977	1.077	24	117	126	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9.977	1.077	24	117	126	5

County Treas Motor Vehicle Estimate 1.077

County Treas Recreational Vehicle Estimate 24

County Treas 16/20M Vehicle Estimate 117

County Treas Commercial Vehicle Tax Estimate 126

County Treas Watercraft Tax Estimate 5

MVT Factor 0.10795

RVT Factor 0.00241

16/20M Factor 0.01173

Comm Veh Factor 0.01263

Watercraft Factor 0.00050

2026

Wetmore Cemetery # 16
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.

Wetmore Cemetery # 16
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:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,671	27,347	17,918
Receipts:			
Ad Valorem Tax	11,569	9,977	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,204	1,077
Recreational Vehicle Tax		28	24
16/20M Vehicle Tax		74	117
Commercial Vehicle Tax		82	126
Watercraft Tax		6	5
LAVTR			0
Sale of Lots		1,000	
Interest on Idle Funds	290	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,859**	**12,471**	**1,449**
Resources Available:	**39,530**	**39,818**	**19,367**
Expenditures:			
Mowing	10,700	16,000	16,000
Weed Control	600	1,100	1,100
Supplies		1,000	1,000
Budget & Publications	185	300	300
Tree Trimming		2,000	2,000
Stone Work			
Trash		1,500	1,500
Capital Outlay (Sign 24)	698		7,444
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,183**	**21,900**	**29,344**
Unencumbered Cash Balance Dec 31	27,347	17,918	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	25,706	30,730	29,344
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,344
		Tax Required	9,977
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,977

CPA Summary

Wetmore Cemetery # 16

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:		
Cemetery Maintenance		**Donations**		0		0		0		
Unencumbered Cash Balance Jan 1	2,000	Unencumbered Cash Balance Jan 1	31,230	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 33,230
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,000	Resources Available:	31,230	Resources Available:	0	Resources Available:	0	Resources Available:	0	33,230
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	2,000	Cash Balance Dec 31	31,230	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,230 **
										33,230 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of
Wetmore Cemetery # 16
Nemaha County
will meet on August 13, 2025 at 6:55 PM at Wetmore City Hall, 335 Second St 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 Wetmore City Hall 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 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	12,183	2.221	21,900	2.066	29,344	9,977	1.978
Reserves							
Totals	12,183	2.221	21,900	2.066	29,344	9,977	1.978
						*Revenue Neutral Rate***	*1.979*
Less: Transfers	0		0		0		
Net Expenditures	12,183		21,900		29,344		
Total Tax Levied	10,277		9,977		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,627,896		4,831,186		5,043,627		

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

Mike Clowe
Sexton

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Reserves							
Totals	12,183	2.221	21,900	2.066	29,344	9,977	1.978
Less: Transfers	0		0		0		
Net Expenditures	12,183		21,900		29,344		
Total Tax Levied	10,277		9,977		xxxxxxxxxxxxxxx		
Assessed Valuation	4,627,896		4,831,186		5,043,627		
					*Revenue Neutral Rate***		*1.979*

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

Mike Clowe
Sexton

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 July 9, 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 $ 52.50
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 9 day of July, 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

_____