State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Centralia Cemetery #7

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	16,335	15,720	1.022
Debt Service	10-113				
Totals		xxxxxxxxx	16,335	15,720	1.022
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

15,383,981

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.024
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

Arlene Little
Marjorie Feldkamp
Joy Blakely
Marsha Walters
Tom J. McClay
Governing Body

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

CPA Summary

Centralia Cemetery #7
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	15,724	1,284	27	120	168	18
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	15,724	1,284	27	120	168	18

County Treas Motor Vehicle Estimate 1,284

County Treas Recreational Vehicle Estimate 27

County Treas 16/20M Vehicle Estimate 120

County Treas Commercial Vehicle Tax Estimate 168

County Treas Watercraft Tax Estimate 18

MVT Factor 0.08166

RVT Factor 0.00172

16/20M Factor 0.00763

Comm Veh Facto 0.01068

Watercraft Factor 0.00114

2026

Centralia Cemetery #7
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	3,500			
	Totals	3,500	0	0	
	Adjustments*				
	Adjusted Totals	3,500	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Centralia Cemetery #7
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.

Centralia Cemetery #7
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	6,584	4,896	-1,002
Receipts:			
Ad Valorem Tax	12,655	15,724	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		847	1,284
Recreational Vehicle Tax		18	27
16/20M Vehicle Tax		106	120
Commercial Vehicle Tax		93	168
Watercraft Tax		15	18
Sale of Lots	200		
Donations	225	500	
Interest on Idle Funds	40		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,120**	**17,303**	**1,617**
Resources Available:	**19,704**	**22,199**	**615**
Expenditures:			
Repairs/Supplies/Fuel	1,640	12,876	5,285
Contract Labor	9,000	9,000	9,000
Insurance/Box rent/Fees	413	900	1,750
Trash	255	125	300
Transfer	3,500	300	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**14,808**	**23,201**	**16,335**
Unencumbered Cash Balance Dec 31	4,896	-1,002	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	14,020	23,201	16,335
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	16,335
See Tab D		Tax Required	15,720
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,720

CPA Summary

Centralia Cemetery #7

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 Cash Balance Jan 1	90,157	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 90,157
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,050									
Transfer	3,500									
Interest	2,653									
Total Receipts	9,203	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,203
Resources Available:	99,360	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	99,360
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	7,310									
Fence/Sign	15,500									
Road Repairs	3,000									
Total Expenditures	25,810	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	25,810
Cash Balance Dec 31	73,550	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	73,550 **
										73,550 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Centralia Cemetery #7
Nemaha County
will meet on August 22, 2025 at 1:30 PM at Centralia City Hall 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 Centralia 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	14,808	0.720	23,201	0.998	16,335	15,720	1.023
Debt Service							
	25,810						
Totals	40,618	0.720	23,201	0.998	16,335	15,720	1.023
						*Revenue Neutral Rate***	*1.024*
Less: Transfers	3,500		0		0		
Net Expenditures	37,118		23,201		16,335		
Total Tax Levied	11,717		15,724		xxxxxxxxxxxxxxx		
Assessed Valuation	16,279,022		15,763,654		15,370,520		

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*

Arlene Little

NOTICE OF BUDGET HEARING

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Centralia Cemetery #7

Nemaha County

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Debt Service							
Totals	25,810						
	40,618	0.720	23,201	0.998	16,335	15,720	1.023
						*Revenue Neutral Rate***	*1.024*

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*Tax rates are expressed in mills.

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

Arlene Little

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 30, 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 $ 56.03
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 30 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

_____