State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Goff-Fairview Cemetery # 5

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	11,532	10,207	1.374
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	11,532	10,207	1.374
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					7,429,216
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.373
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

Patti Dean — President
Nancy Gosling — Secy Treas.

Governing Body

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

CPA Summary

Goff-Fairview Cemetery # 5
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	10,207	353	7	108	6	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,207	353	7	108	6	1

County Treas Motor Vehicle Estimate 353

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 108

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03458

RVT Factor 0.00069

16/20M Factor 0.01058

Comm Veh Factor 0.00059

Watercraft Factor 0.00010

2026

Goff-Fairview Cemetery # 5
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	3,246	-	-	17-1336b
	Totals	3,246	0	0	
	Adjustments*				
	Adjusted Totals	3,246	0	0	

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

Goff-Fairview Cemetery # 5
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.

Goff-Fairview Cemetery # 5
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	0	0	750
Receipts:			
Ad Valorem Tax	10,730	10,207	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		346	353
Recreational Vehicle Tax		7	7
16/20M Vehicle Tax		104	108
Commercial Vehicle Tax		5	6
Watercraft Tax		1	1
LAVTR			0
Interest on Idle Funds	219	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,949**	**10,770**	**575**
Resources Available:	**10,949**	**10,770**	**1,325**
Expenditures:			
Salaries & Wages (Secretary)	300	300	300
Employee Benefits (Form 944)	643	750	1,000
Mowing	3,979	5,420	6,432
Contract Labor	816	1,250	1,250
Directory Repair			
Insurance	837	1,000	1,200
Fuel/supplies/Repairs	475	1,000	1,000
Building Repairs			
Budget & Publication	125	300	350
Transfer to Perpetual Care	3,246		
Miscellaneous	528		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,949**	**10,020**	**11,532**
Unencumbered Cash Balance Dec 31	0	750	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,641	10,670	11,532
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	11,532
		Tax Required	10,207
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,207

CPA Summary

Goff-Fairview Cemetery # 5

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:		
Perpetual			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,362	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		15,362
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	3,246									
Sale of Lots	1,900									
Opening & Closings										
Total Receipts	5,146	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,146
Resources Available:	20,508	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	20,508
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Mowers										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	20,508	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,508 **
										20,508 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Goff-Fairview Cemetery # 5
Nemaha County
will meet on August 18, 2025 at 6:00 pm at Goff Community Center, Highway 9 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 Nancy Gosling's residence 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	10,949	1.252	10,020	1.324	11,532	10,207	1.372
Perpetual							
Totals	10,949	1.252	10,020	1.324	11,532	10,207	1.372
						*Revenue Neutral Rate***	*1.373*
Less: Transfers	3,246		0		0		
Net Expenditures	7,703		10,020		11,532		
Total Tax Levied	10,207		10,207		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,191,243		7,710,294		7,438,010		

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

Nancy Gosling

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Totals	10,949	1.252	10,020	1.324	11,532	10,207	1.372
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Less: Transfers	3,246		0		0		
Net Expenditures	7,703		10,020		11,532		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Nancy Gosling

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 $52.50
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

_____