State of Kansas
Special District
2023

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	21,751	8,209	2.301
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	21,751	8,209	2.301
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					3,568,260
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 2.303

Assisted by:
Carolyn Brock

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

Gary Barnett P.
Joan Lentz

Attest: December 31, 2022
Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Capioma Cemetery # 15
Nemaha County

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8.209	344	2	72	22	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8.209	344	2	72	22	3

County Treas Motor Vehicle Estimate 344

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 72

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 3

MVT Factor 0.04191

RVT Factor 0.00024

16/20M Factor 0.00877

Comm Veh Factor 0.00268

Watercraft Factor 0.00037

2023

Capioma Cemetery # 15
Nemaha County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Capioma Cemetery # 15
Nemaha County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
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

State of Kansas
2023
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,173	16,350	13,099
Receipts:			
Ad Valorem Tax	8,710	8,209	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		462	344
Recreational Vehicle Tax		2	2
16/20M Vehicle Tax		56	72
Commercial Vehicle Tax		23	22
Watercraft Tax		1	3
LAVTR			0
Cash Adjustment	2,425		
Interest on Idle Funds	14		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,149**	**8,753**	**443**
Resources Available:	**23,322**	**25,103**	**13,542**
Expenditures:			
Officers Pay - Secretary		350	350
Mowing	5,000	6,000	6,000
Stone Maintenance		2,000	4,000
Tree Removal		1,100	4,000
Repairs		1,000	1,500
Tractor Use			
Supplies		500	500
Bank Charges	10	100	100
Budget & Publication	110	250	250
Memorials			
Operations	1,852	704	5,051
Transfer to Investments			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,972**	**12,004**	**21,751**
Unencumbered Cash Balance Dec 31	16,350	13,099	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	27,602	15,404	21,751
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,751
		Tax Required	8,209
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,209

CPA Summary

Capioma Cemetery # 15

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	26,084	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		26,084
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	25									
Total Receipts	25	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	25
Resources Available:	26,109	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	26,109
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	26,109	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	26,109 **
										26,109 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2023 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Capioma Cemetery # 15
Nemaha County
will meet on August 22, 2022 at 7:00 PM at Joan Lierz, 1888 W Road, Sebetha for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Joan Lierz, 1888 W Road, Sebetha and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,972	2.445	12,004	2.363	21,751	8,209	2.302
Non-Budgeted Funds							
Totals	6,972	2.445	12,004	2.363	21,751	8,209	2.302
						*Revenue Neutral Rate***	*2.303*
Less: Transfers	0		0		0		
Net Expenditures	6,972		12,004		21,751		
Total Tax Levied	8,209		8,209		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,358,425		3,474,528		3,565,618		

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

Joan Lierz

Resolution No. _____

A RESOLUTION OF THE Capioma Cemetery # 15, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Capioma Cemetery # 15 was calculated as 2.303 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Capioma Cemetery # 15 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22,2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Capioma Cemetery # 15, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Capioma Cemetery # 15 :

The Capioma Cemetery # 15 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.302 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 22 day of August (month and year) and SIGNED by the Governing Body.

Gary Bauele P. (President)

Joan Lietz (Secretary)

Attested: Roger Lietz

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Gary Bauele P.			
Gary Bauele P.	✓		
Roger Lietz	✓		
Joan Lietz	✓		
Joan Lietz			
Total			

Attested: _____

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,972	2.445	12,004	2.363	21,751	8,209	2.302
Non-Budgeted Funds							
Totals	6,972	2.445	12,004	2.363	21,751	8,209	2.302
						*Revenue Neutral Rate***	*2.303*
Less: Transfers	0		0		0		
Net Expenditures	6,972		12,004		21,751		
Total Tax Levied	8,209		8,209		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,358,425		3,474,528		3,565,618		

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

Joan Lierz

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is 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 20, 2022
Second insertion thereof in the issue thereof date _____, 2022
Third insertion thereof in the issue thereof date _____, 2022

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 $ 55.50
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 20 day of July, 2022

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2022

_____