State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	23,201	15,724	0.998
Debt Service	10-113				
		6			
Totals		xxxxxxxxx	23,201	15,724	0.998
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

15,763,654
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.745
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Ange Little

Address:
Box 27
Centralia, KS 66415
Email:
taxpro@ralittletax.com

Attest: 12/31, 2024
Mary Kay Schultejans
County Clerk

Marjorie Feldkamp
Joe Glatczak
Marsha Walters
Arlene Little
Tom McClay
Governing Body

CPA Summary

Centralia Cemetery #7
Nemaha County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,717	847	18	106	93	15
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,717	847	18	106	93	15

County Treas Motor Vehicle Estimate 847

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 106

County Treas Commercial Vehicle Tax Estimate 93

County Treas Watercraft Tax Estimate 15

MVT Factor 0.07229

RVT Factor 0.00154

16/20M Factor 0.00905

Comm Veh Facto 0.00794

Watercraft Factor 0.00128

2025

Centralia Cemetery #7
Nemaha County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Perpetual	General	3,500			
General	Perpetual		3,500		
	Totals	3,500	3,500	0	
	Adjustments*				
	Adjusted Totals	3,500	3,500	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Centralia Cemetery #7
Nemaha County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			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

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,390	6,584	5,898
Receipts:			
Ad Valorem Tax	11,760	11,717	xxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	948	808	847
Recreational Vehicle Tax	16	20	18
16/20M Vehicle Tax	96	93	106
Commercial Vehicle Tax		186	93
Watercraft Tax		10	15
In Lieu of Taxes			
Sale of Lots	800		
Donations	610	500	500
Reimbursements	257		
HH Bonds Transfer	3,500		
Interest on Idle Funds	36		
Neighborhood Revitalization Rebate	-288		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**17,766**	**13,334**	**1,579**
Resources Available:	**19,156**	**19,918**	**7,477**
Expenditures:			
Repairs/Supplies/Fuel	3,131	3,770	12,876
Contract Labor	9,000	9,000	9,000
Insurance/Box Rent/Fees	220	900	900
Publications	79	100	125
Trash/Misc	142	250	300
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,572**	**14,020**	**23,201**
Unencumbered Cash Balance Dec 31	6,584	5,898	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	14,750	14,020	23,201
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,201
		Tax Required	15,724
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	15,724

CPA Summary

Centralia Cemetery #7 | **NON-BUDGETED FUNDS** | 2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	94,229	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		94,229
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	388									
Donations	2,200									
Total Receipts	2,588	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,588
Resources Available:	96,817	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	96,817
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Stone Repair	3,160									
HH Bonds Transfer	3,500									
Total Expenditures	6,660	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,660
Cash Balance Dec 31	90,157	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	90,157 **
										90,157 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Centralia Cemetery #7

Nemaha County

will meet on September 4, 2024 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Centralia City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 202-		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,572	0.765	14,020	0.720	23,201	15,724	0.998
Debt Service							
	6,660						
Totals	19,232	0.765	14,020	0.720	23,201	15,724	0.998
						*Revenue Neutral Rate***	*0.745*
Less: Transfers	3,500		3,500		0		
Net Expenditures	15,732		10,520		23,201		
Total Tax Levied	11,714		11,717		xxxxxxxxxxxxxxx		
Assessed Valuation	15,322,775		16,279,022		15,752,805		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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

Resolution No. 1

A RESOLUTION OF THE CENTRALIA CEMETERY #7, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Centralia Cemetery #7 was calculated as .745 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Centralia Cemetery #7 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Centralia Cemetery #7, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CENTRALIA CEMETERY #7:

The Centralia Cemetery #7 shall levy a property tax rate exceeding the Revenue Neutral Rate of .998 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 4th day of Sept, 2024 (month and year) and SIGNED by the Governing Body.

Marjorie Feldkamp

Joy S Watgate

Marsha Walters

Diane Bridle

Tom J. McClay

Attested:

Roll Call Vote

A Roll Call Vote of the Centralia Cemetery #7 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 4, 2024

Resolution No. 1

Governing Body Member	Yes	No	No Vote
Marjorie Feldkamp	✓		
Joy A. Blakesh	✓		
Marsha Walters	✓		
Julie Little	✓		
Tom J. McClay	✓		
TOTAL	5	0	

Certified:

_____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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Centralia Cemetery #7

Nemaha County

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Debt Service							
	6,660						
Totals	19,232	0.765	14,020	0.720	23,201	15,724	0.998
						*Revenue Neutral Rate***	*0.745*
Less: Transfers	3,500		3,500		0		
Net Expenditures	15,732		10,520		23,201		
Total Tax Levied	11,714		11,717		xxxxxxxxxxxxxxxx		
Assessed Valuation	15,322,775		16,279,022		15,752,805		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

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 August 7, 2024
Second insertion thereof in the issue thereof date _____, 2024
Third insertion thereof in the issue thereof date _____, 2024

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 $ 36.25
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 7 day of August, 2024

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 _____, 2024

_____