State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of PRATT COUNTY, State of Kansas
We, the undersigned, officers of
PLEASANT VALLEY CEMETERY

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	3,200	2,523	.138
Debt Service	10-113				
Totals		xxxxxxxxx	3,200	2,523	.138
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

18,038,963
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.137
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Taryn Rennaker
Aspen Accounting, LLC
Address:
720 Ridgeway Avenue
Pratt, KS 67124
Email:
aspen.acctg@gmail.com

Attest: Nov 14th, 2025
County Clerk

Governing Body

CPA Summary

PLEASANT VALLEY CEMETERY
PRATT 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	2,490	33	1	3	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,490	33	1	3	1	0

County Treas Motor Vehicle Estimate 33

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01327

RVT Factor 0.00038

16/20M Factor 0.00101

Comm Veh Facto 0.00028

Watercraft Factor 0.00003

2026

PLEASANT VALLEY CEMETERY
PRATT 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
	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.

PLEASANT VALLEY CEMETERY
PRATT 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:										
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
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

PLEASANT VALLEY CEMETERY
PRATT 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:										
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
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

PLEASANT VALLEY CEMETERY
PRATT 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	338	341	156
Receipts:			
Ad Valorem Tax	2,504	2,490	xxxxxxxxxxxxxxx
Delinquent Tax	19		
Motor Vehicle Tax	71	21	33
Recreational Vehicle Tax	2	1	1
16/20M Vehicle Tax	6	1	3
Commercial Vehicle Tax	1	1	1
Watercraft Tax		1	0
In Lieu of Taxes			
Donations	0	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,603**	**3,015**	**537**
Resources Available:	**2,941**	**3,356**	**693**
Expenditures:			
Wages	0	100	0
Operations	1,800	1,900	1,900
Mowing	800	1,200	1,300
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,600**	**3,200**	**3,200**
Unencumbered Cash Balance Dec 31	341	156	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,200	3,200	3,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,200
		Tax Required	2,507
	Delinquent Comp Rate:	0.6%	16
		Amount of 2025 Ad Valorem Tax	2,523

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
PLEASANT VALLEY CEMETERY
PRATT COUNTY
will meet on August 22, 2025 at 7:00 PM at Dennis Huff Residence 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 Pratt County Clerk's 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 202		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	2,600	0.153	3,200	0.201	3,200	2,523	0.137
Debt Service							
Totals	2,600	0.153	3,200	0.201	3,200	2,523	0.137
						*Revenue Neutral Rate***	*0.137*
Less: Transfers	0		0		0		
Net Expenditures	2,600		3,200		3,200		
Total Tax Levied	2,493		2,490		xxxxxxxxxxxxxxx		
Assessed Valuation	16,398,320		12,447,244		18,356,109		

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*

PLEASANT VALLEY CEMETERY

Published In
The Tri-County Tribune
Aug 7, 2025

NOTICE OF BUDGET HEARING

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2026

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	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	2,600	0.153	3,200	0.201	3,200	2,323	0.137
Debt Service							
Totals	2,600	0.153	3,200	0.201	3,200	2,323	0.137
						*Revenue Neutral Rate**	*0.137*
Less: Transfers	0		0		0		
Net Expenditures	2,600		3,200		3,200		
Total Tax Levied	2,493		2,490		xxxxxxxxxxxxxxx		
Assessed Valuation	16,398,320		12,447,24		16,356,109		

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*

PLEASANT VALLEY CEMETERY

3675390

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PLEASANT VALLEY CEMETERY HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _. The date of our hearing is _at _ and will be held at ___.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on 7/17, 2025

(Seal)

Clerk or Officer of Governing Body

RnR

.137