State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Garfield Cemetery #1

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	43,668	23,353	1.912
Debt Service	10-113				
Totals		xxxxxxxxxx	43,668	23,353	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					12,217,736
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.156
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons & Simmons Inc.

Address:
111 E 8th Street
Larned, KS 67550
Email:
cperez@ssaccountant.com

Elden E. Meshberger
Melvin J. Russell

Attest: September 5 2025
Stacy Reis
County Clerk

Governing Body

RECEIVED
SEP 05 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Garfield Cemetery #1
Pawnee 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	26,339	1,338	22	220	98	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	26,339	1,338	22	220	98	6

County Treas Motor Vehicle Estimate 1,338

County Treas Recreational Vehicle Estimate 22

County Treas 16/20M Vehicle Estimate 220

County Treas Commercial Vehicle Tax Estimate 98

County Treas Watercraft Tax Estimate 6

MVT Factor 0.05080

RVT Factor 0.00084

16/20M Factor 0.00835

Comm Veh Factor 0.00372

Watercraft Factor 0.00023

2026

Garfield Cemetery #1
Pawnee 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
"None"					
	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.

Garfield Cemetery #1
Pawnee 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.

Garfield Cemetery #1
Pawnee 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	11,714	23,770	18,631
Receipts:			
Ad Valorem Tax	25,600	26,339	xxxxxxxxxxxxxxxxx
Delinquent Tax	363		
Motor Vehicle Tax	1,050	1,231	1,338
Recreational Vehicle Tax	22	18	22
16/20M Vehicle Tax	0	233	220
Commercial Vehicle Tax	90	88	98
Watercraft Tax	0	6	6
In Lieu of Taxes			
Grave Opening & Closings	3,050	2,300	
Other Reimbursements	1,037		
Interest on Idle Funds	372	244	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**31,584**	**30,459**	**1,684**
Resources Available:	**43,298**	**54,229**	**20,315**
Expenditures:			
Operations	3,594	10,000	15,000
Personal Services	12,283	16,000	20,000
Publication	66	80	150
Accounting	1,389	2,250	2,500
Safe Box Fee	18	18	18
Insurance	2,178	2,250	3,000
Capital Outlay		5,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**19,528**	**35,598**	**43,668**
Unencumbered Cash Balance Dec 31	23,770	18,631	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,108	40,193	43,668
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,668
		Tax Required	23,353
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	23,353

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Garfield Cemetery #1

Pawnee County

will meet on August 20, 2025 at 7:00 PM at Garfield City Building 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 Simmons & Simmons, 111 E 8th St., Larned, KS 67550 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	19,528	2.018	35,598	2.096	43,668	23,353	1.911
Debt Service							
Totals	19,528	2.018	35,598	2.096	43,668	23,353	1.911
						*Revenue Neutral Rate**	*2.156*
Less: Transfers	0		0		0		
Net Expenditures	19,528		35,598		43,668		
Total Tax Levied	26,350		26,339		xxxxxxxxxxxxxxxx		
Assessed Valuation	13,054,280		12,566,923		12,217,736		

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*

Eldon Meckfessel

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GARFIELD CEMETERY #1, HEREBY NOTIFIES THE PAWNEE 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 _____ AM/PM and will be held at _____ address in _____, Kansas.

*** 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, 2025.

WITNESS my hand and official seal on July 8, 2025.

(Seal)

Officer of Governing Body

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 67.83

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

NOTICE OF BUDGET HEARING

