**CERTIFICATE** 2026

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
**Pleasant Valley Township**
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, and 16/20M Vehicles | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 20,393 | 17,476 | 6.944 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 79,650 | 47,813 | 18.998 |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 100,043 | 65,289 | 25.942 |
| Budget Hearing Notice | | 0 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 2,516,802 |
| Rate Hearing Notice | | | | | Nov 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 26.009 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Simmons & Simmons Inc

Address:
111 E 8th Street
Larned, Kansas 67550

Email:
wnusser@ssaccountant.com

Attest: September 5, 2025

Stacy Zerr
County Clerk

David W Hammeke Trustee
Kathy Hammeke

Governing Body

Special Road Election held for Mills for years.
First levy in .

RECEIVED
SEP 05 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Pleasant Valley Township
Pawnee County

2026

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

| Budgeted Funds for 2025 | Tax Levy Amount in 2025 Budget | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 17,841 | 913 | 12 | 171 | 0 | 4 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 47,444 | 2,427 | 33 | 456 | 0 | 12 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 65,285 | 3,340 | 45 | 627 | 0 | 16 |

County Treas Motor Vehicle Estimate 3,340

County Treas Recreational Vehicle Estimate 45

County Treas 16/20M Vehicle Estimate 627

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 16

MVT Factor 0.05116

RVT Factor 0.00069

16/20M Factor 0.00960

Comm Veh Factor 0.00000

Watercraft Factor 0.00025

2026

Pleasant Valley Township

**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 | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | 520 | - | 9,000 | KSA 68-141g |
| | | | | | |
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| | | | | | |
| | Total | 520 | 0 | 9,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 520 | 0 | 9,000 | |

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

Pleasant Valley Township
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 |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total Indebtedness** | | | | **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 | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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

Pleasant Valley Township 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 3,200 | 1,980 | 1,817 |
| Receipts: | | | |
| Ad Valorem Tax | 15,662 | 17,841 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 405 | | |
| Motor Vehicle Tax | 673 | 591 | 913 |
| Recreational Vehicle Tax | 10 | 8 | 12 |
| 16/20 M Vehicle Tax | | 191 | 171 |
| Commercial Vehicle Tax | | 12 | 0 |
| Watercraft Tax | | 7 | 4 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 590 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **17,340** | **18,650** | **1,100** |
| **Resources Available:** | **20,540** | **20,630** | **2,917** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 1,800 | 1,800 | 1,900 |
| Salaries & Wages | | | |
| Employee Benefits | 450 | 298 | 400 |
| Supplies | 620 | 73 | 250 |
| Mileage | | 1,200 | 650 |
| Operating Expense | 276 | 576 | 2,500 |
| Insurance | 5,600 | 6,030 | 6,000 |
| Utilities | 950 | 1,100 | 1,200 |
| Fire | 5,084 | 5,236 | 5,393 |
| Accounting | 1,430 | 1,500 | 1,500 |
| Building | 2,350 | 1,000 | 600 |
| Cash Reserve (2026 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avai | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **18,560** | **18,813** | **20,393** |
| Unencumbered Cash Balance Dec 31 | 1,980 | 1,817 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 20,464 | 19,516 | 20,393 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 20,393 |
| | | Tax Required | 17,476 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 17,476 |

Pleasant Valley Township 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 26,720 | 26,800 | 26,409 |
| Receipts: | | | |
| Ad Valorem Tax | 52,095 | 47,444 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,402 | | |
| Motor Vehicle Tax | 2,230 | 1,963 | 2,427 |
| Recreational Vehicle Tax | 32 | 26 | 33 |
| 16/20M Vehicle Tax | | 635 | 456 |
| Commercial Vehicle Tax | | 41 | 0 |
| Watercraft Tax | | 22 | 12 |
| Special Highway/Gasoline Tax | 2,790 | 2,500 | 2,500 |
| | | | |
| | | | |
| Other | 279 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **58,828** | **52,631** | **5,428** |
| **Resources Available:** | **85,548** | **79,431** | **31,837** |
| Expenditures: | | | |
| Salaries & Wages | 12,750 | 16,347 | 16,500 |
| Employee Benefits | 1,200 | 2,560 | 1,200 |
| Road Maintenance | | 1,900 | 7,500 |
| Road Materials | 25,408 | 15,000 | 15,600 |
| Equipment | 2,220 | 4,200 | 10,750 |
| Machine Hire & Rent | 4,420 | 300 | 4,500 |
| Mileage | | | 600 |
| Fuel | 8,450 | 8,175 | 8,500 |
| Other Operating | 3,780 | 4,540 | 5,500 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Transfer to Special Machinery | 520 | | 9,000 |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **58,748** | **53,022** | **79,650** |
| Unencumbered Cash Balance Dec 31 | 26,800 | 26,409 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 76,250 | 85,375 | 79,650 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 79,650 |
| | | Tax Required | 47,813 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 47,813 |

**Special Machinery**

| K.S.A. 68-141g | **2024 Actual Year** |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 29,010 |
| Transfers from: | |
| Road Fund | 520 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | 29,530 |
| **Total Expenditures** | 5,800 |
| **Unencumbered Cash Balance, Dec 31** | **23,730** |

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF PLEASANT VALLEY TOWNSHIP, 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).**

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the
x County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 9, 2025.

(Seal)

Kathy Hammond
Clerk or Officer of Governing Body

## NOTICE OF BUDGET HEARING

The governing body of
**Pleasant Valley Township**
**Pawnee County**
will meet on 8/21 at 7:00pm at Zook Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Simmons & Simmons Inc 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 2025 | | Proposed Budget 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 | 18,560 | 5.169 | 18,813 | 23.665 | 20,393 | 17,476 | 6.962 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 58,748 | 17.172 | 53,022 | | 79,650 | 47,813 | 19.047 |
| | | | | | | | |
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| | | | | | | | |
| Special Machinery | 5,800 | | | | | | |
| Totals | 83,108 | 22.341 | 71,835 | 23.665 | 100,043 | 65,289 | 26.009 |
| | | | | | | *Revenue Neutral Rate*** | *26.009* |
| Less: Transfers | 520 | | 0 | | 9,000 | | |
| Net Expenditure | 82,588 | | 71,835 | | 91,043 | | |
| Total Tax Levied | 69,046 | | 65,285 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 3,090,475 | | 2,758,783 | | 2,510,312 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

David Hammeke
Trustee

# 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

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Pleasant Valley Township
Pawnee County
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Detailed budget information is available at Simmons & Simmons Inc 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 2025 | | Proposed Budget 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 | 18,366 | 5.169 | 18,813 | 23.665 | 20,393 | 17,478 | 6.982 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 58,769 | 17.172 | 53,022 | | 79,650 | 47,813 | 19.847 |
| Special Machinery | 5,800 | | | | | | |
| Totals | 83,101 | 22.341 | 71,835 | 23.665 | 100,043 | 65,291 | 26.829 |
| | | | | | Adjusted for Motor Vehicle | | 26.829 |
| Less: Transfers | 520 | | 0 | | 9,600 | | |
| Net Expenditure | 82,581 | | 71,835 | | 91,043 | | |
| Total Tax Levied | 65,046 | | 65,795 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 3,090,475 | | 2,758,785 | | 2,510,312 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

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

David Hammeke
Trustee