State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Pawnee 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	Amount of 2025 Ad Valorem Tax	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	30,485	10,577	1.458
Debt Service	10-113				
Totals		xxxxxxxxx	30,485	10,577	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7,254,662
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.462
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

David W. Hammeke Trustee
Kathy Hammeke

Attest: September 5, 2025
Stacy Rea
County Clerk

Governing Body

RECEIVED
SEP 05 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Pleasant Valley Cemetery
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	10,568	844	8	80	8	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,568	844	8	80	8	1

County Treas Motor Vehicle Estimate 844

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 1

MVT Factor 0.07986

RVT Factor 0.00076

16/20M Factor 0.00757

Comm Veh Facto 0.00076

Watercraft Facto 0.00009

2026

Pleasant Valley Cemetery
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
	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
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.

Pleasant Valley Cemetery
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	21,450	20,370	18,967
Receipts:			
Ad Valorem Tax	10,886	10,568	xxxxxxxxxxxxxxxx
Delinquent Tax	525		
Motor Vehicle Tax	848	751	844
Recreational Vehicle Tax	8	8	8
16/20M Vehicle Tax		75	80
Commercial Vehicle Tax	28	43	8
Watercraft Tax		2	1
In Lieu of Taxes			
Midwest Energy	20		
Interest on Idle Funds	245		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,560**	**11,447**	**941**
Resources Available:	**34,010**	**31,817**	**19,908**
Expenditures:			
Wages	7,970	6,500	6,500
Employee Benefits	2,080	1,190	800
Supplies & Repairs	820	850	3,000
Equipment Repairs	180	830	3,000
Utilities	480	500	555
Operating Expense			9,500
Publication & Accounting	830	950	1,000
Insurance	580	635	1,950
Custom Labor	700	595	3,000
Mileage		500	680
Office & Postage Expense		300	500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**13,640**	**12,850**	**30,485**
Unencumbered Cash Balance Dec 31	20,370	18,967	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	30,845	29,110	30,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,485
		Tax Required	10,577
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,577

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PLEASANT VALLEY CEMETERY, 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 9, 2025.

(Seal)

Kathy Hammond
Clerk or Officer of Governing Body

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Pleasant Valley Cemetery

Pawnee County

will meet on 8/21 at 7:15pm 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 tax to levied. 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 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	13,640	1.367	12,850	1.366	30,485	10,577	1.462
Debt Service							
Totals	13,640	1.367	12,850	1.366	30,485	10,577	1.462
						*Revenue Neutral Rate***	*1.462*
Less: Transfers	0		0		0		
Net Expenditures	13,640		12,850		30,485		
Total Tax Levied	11,045		10,568		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,077,158		7,741,056		7,236,765		

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*

David Hammeke

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

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Revenue Neutral Rate** 1.462

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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Other	0	0	0
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**Revenue Neutral Rate as defined by KSA 79-2988

David Hammaks