State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
**Point View 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
as the 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 | Amount of 2024 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 12,625 | 3,211 | .679 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxx | 12,625 | 3,211 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Pawnee County | 2630529 |
| Stafford County | 2103275 |
| 0 | |
| 0 | |
| 0 | |
| Nov 1, 2024 Total Assessed Valuation | 4733804 |

| | |
|---|---|
| Revenue Neutral Rate | 1.516 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Simmons and Simmons Inc

Address:
614 Topeka St
Larned, KS 67550
Email:
cperez@ssaccountant.com

Date Attested: August 21, 2024

County Clerk

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** 18 **day of** July **, 20**24 **with subsequent publications being made on the following dates:**

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W. Mer

**SUBSCRIBED and sworn to before me this** 18 **day of** July **, 20**24.

Patty Smith

**Notary Public**

**My commission expires** Jan. 20, 2028

**Printer's fee** $ 64.33

**Additional copies** $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

# Proof of Publication

**LEGAL** **LEGAL**

(First published in The Tiller & Toiler, July 18, 2024) 1t

**NOTICE OF BUDGET HEARING**

The governing body of
Pawnee County
will meet on August 8, 2024 at 8:00 PM at 7311 Road, Larned, KS 67550 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad val to be levied.
Detailed budget information is available at Simmons & Simmons, Inc., 814 Topeka Street, Larned, KS 67550 and will be available at this hearing.

**SUPPORTING COUNTIES**
Pawnee County (home county) Stafford County

**BUDGET SUMMARY**
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

| FUND | Prior Year Actual 2023 Expenditures | Prior Year Actual 2023 Actual Tax Rate* | Current Year Estimate for 2024 Expenditures | Current Year Estimate for 2024 Actual Tax Rate* | Proposed Budget Year for 2025 Budget Authority for Expenditures | Proposed Budget Year for 2025 Amount of 2024 Ad Valorem Tax | Proposed Budget Year for 2025 Estimated Tax Rate* |
|---|---|---|---|---|---|---|---|
| General | 3,525 | 1.455 | 4,711 | 1.362 | 12,625 | 3,311 | 0.955 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,525 | 1.455 | 4,711 | 1.362 | 12,625 | 3,311 | 0.955 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 3,525 | | 4,711 | | 12,625 | | |
| Total Tax Levied | 3,363 | | 4,363 | | | | |
| Assessed Valuation | 4,924,584 | | 5,151,152 | | 4,774,150 | | |
| | | | | | Revenue Neutral Rate** | | 1.393 |

Outstanding Indebtedness,

| | 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

Lynn Miller
Treasurer

Point View Cemetery
Pawnee 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 | 7,162 | 169 | 4 | 85 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7,162 | 169 | 4 | 85 | 0 | 0 |

County Treas Motor Vehicle Estimate 169

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 85

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02360

RVT Factor 0.00056

16/20M Factor 0.01187

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Point View Cemetery
Pawnee 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 |
|---|---|---|---|---|---|
| "None" | | | | | |
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| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Point View Cemetery
Pawnee 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: | | | | | | | | | | |
| "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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| "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.**

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

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,464 | 6,476 | 9,156 |
| Receipts: | | | |
| Ad Valorem Tax | 6,704 | 7,162 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 83 | | |
| Motor Vehicle Tax | 309 | 195 | 169 |
| Recreational Vehicle Tax | 34 | 5 | 4 |
| 16/20M Vehicle Tax | | 28 | 85 |
| Commercial Vehicle Tax | | 1 | 0 |
| Watercraft Tax | | | 0 |
| Reimbursement | 27 | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **7,157** | **7,391** | **258** |
| **Resources Available:** | **9,621** | **13,867** | **9,414** |
| Expenditures: | | | |
| Personal Service | 500 | 1,000 | 2,500 |
| Publication Expense | 64 | 100 | 100 |
| Operating | 1,310 | 1,500 | 3,000 |
| Employee Benefits | 38 | 50 | 200 |
| Accounting | 972 | 1,050 | 1,500 |
| Midwest Energy | 261 | 261 | 325 |
| Equipment | | 750 | 5,000 |
| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **3,145** | **4,711** | **12,625** |
| Unencumbered Cash Balance Dec 31 | 6,476 | 9,156 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 8,895 | 12,325 | 12,625 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 12,625 |
| | | Tax Required | 3,211 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 3,211 |

State of Kansas
2025
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Point View Cemetery**
Pawnee County
will meet on August 8, 2024 at 8:00 PM at 757 I Road, Larned, KS 67550 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Simmons & Simmons, Inc., 614 Topeka Street, Larned, KS 67550 and will be available at this hearing.

### SUPPORTING COUNTIES
Pawnee County (home county) Stafford County

### BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 2024 | | 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 | 3,145 | 1.455 | 4,711 | 1.362 | 12,625 | 3,211 | 0.680 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,145 | 1.455 | 4,711 | 1.362 | 12,625 | 3,211 | 0.680 |
| | | | | | | *Revenue Neutral Rate*** | *1.516* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,145 | | 4,711 | | 12,625 | | |
| Total Tax Levied | 7,167 | | 7,162 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 4,926,509 | | 5,257,152 | | 4,724,197 | | |

| 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*

Lynn Miller
Treasurer

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF POINT VIEW 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.

x No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 9, 2024.

(Seal)

Lynn Miller
Clerk or Officer of Governing Body