State of Kansas
Special District

2025

# CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
**Rozel 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 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 | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 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 | 8,675 | 6,982 | 1.058 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 8,675 | 6,982 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 6 | | | 6602388 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 0.905 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Simmons & Simmons Inc

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

Erin Jaqish
Patricia Cook
Jerry Lee Krnavek
M. Adam Edwards

Attest _____, 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 22 day of Aug, 2024 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 22 day of Aug, 2024.

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 1-20-28

# Proof of Publication

**LEGAL** **LEGAL**

(First published in The Tiller & Toiler, August 22, 2024) 1t

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
Rural Cemetery
Pawnee County
will meet on September 9, 2024 at 6:30 PM at Rural Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at Simmons & Simmons Inc, 614 Topeka, Larned, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 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 | 6,855 | 1.323 | 6,770 | 0.895 | 8,675 | 6,982 | 1.059 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 6,855 | 1.323 | 6,770 | 0.895 | 8,675 | 6,982 | 1.059 |
| Less: Transfers | 0 | | 0 | | 0 | Revenue Neutral Rate** | 0.905 |
| Net Expenditures | 6,855 | | 6,770 | | 8,675 | | |
| Total Tax Levied | 5,078 | | 5,963 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,518,410 | | 6,660,004 | | 6,291,272 | | |

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

Erin Josefiak

Resolution No. 1-24

**A RESOLUTION OF THE ROZEL CEMETERY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Rozel Cemetery was calculated as 0.905 mills by the Pawnee County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Rozel Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 9, 2024 at 6:30PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Rozel Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ROZEL CEMETERY:**

The Rozel Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.059 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 9th day of September 2024 and SIGNED by the Governing Body.

Attested:

## Roll Call Vote

A Roll Call Vote of the Rozel Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 1-24

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Erin Joefiak | X | | |
| M. Adkins-Thorne | X | | |
| Jerry Lee Knapp | X | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| TOTAL | | | |

Certified:

_____

Rozel 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 | 5,963 | 193 | 4 | 182 | 21 | 1 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,963 | 193 | 4 | 182 | 21 | 1 |

County Treas Motor Vehicle Estimate 193

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 182

County Treas Commercial Vehicle Tax Estimate 21

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03237

RVT Factor 0.00067

16/20M Factor 0.03052

Comm Veh Factor 0.00352

Watercraft Factor 0.00017

2025

Rozel 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.

Rozel 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** | **0** |

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

Rozel Cemetery
Pawnee County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2025

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,151 | 1,663 | 1,292 |
| Receipts: | | | |
| Ad Valorem Tax | 6,112 | 5,963 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 29 | | |
| Motor Vehicle Tax | 201 | 265 | 193 |
| Recreational Vehicle Tax | 4 | 3 | 4 |
| 16/20M Vehicle Tax | 0 | 125 | 182 |
| Commercial Vehicle Tax | 21 | 41 | 21 |
| Watercraft Tax | | 2 | 1 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **6,367** | **6,399** | **401** |
| **Resources Available:** | **8,518** | **8,062** | **1,693** |
| Expenditures: | | | |
| Officer's Wages | 1,200 | 1,200 | 1,200 |
| Wages & Salaries | 3,039 | 2,900 | 3,250 |
| Employee Benefits | 269 | 290 | 350 |
| Supplies | 157 | 155 | 650 |
| Equipment | 242 | 200 | 600 |
| Publication | 64 | 100 | 150 |
| Spraying | 525 | 525 | 700 |
| Insurance | 563 | 600 | 750 |
| Accounting | 796 | 800 | 775 |
| Fuel | | | 250 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **6,855** | **6,770** | **8,675** |
| Unencumbered Cash Balance Dec 31 | 1,663 | 1,292 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 7,062 | 8,025 | 8,675 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,675 |
| | | Tax Required | 6,982 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 6,982 |

State of Kansas
2025 Special District

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**Rozel Cemetery**

Pawnee County

will meet on September 9, 2024 at 6:30 PM at Rozel Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Simmons & Simmons Inc, 614 Topeka, Larned, KS and will be available at this hearing.

**BUDGET SUMMARY**

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 6,855 | 1.323 | 6,770 | 0.895 | 8,675 | 6,982 | 1.059 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 6,855 | 1.323 | 6,770 | 0.895 | 8,675 | 6,982 | 1.059 |
| | | | | | | *Revenue Neutral Rate*** | *0.905* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 6,855 | | 6,770 | | 8,675 | | |
| Total Tax Levied | 5,978 | | 5,963 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,518,410 | | 6,660,064 | | 6,591,272 | | |

| 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*

Erin Josefiak

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF R HEREBY NOTIFIES THE PAWNEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

x Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.059. The date of our hearing is September 9, 2024 at 6:30 PM and will be held at Rozel Community Center in Rozel, Kansas.

_____ 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 _____, 20___.

(Seal)

Patricia Cook
Clerk