State of Kansas
Special District
2026

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 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	11,525	3,211	.796
Debt Service	10-113				
Totals		xxxxxxxx	11,525	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	2,517,895
	Stafford County	1,518,593
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	4,036,488

Revenue Neutral Rate	0.796
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

Date Attested: September 5, 2025

Tracy Rush
County Clerk

Governing Body

RECEIVED
SEP 05 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Point View 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	3,211	88	2	124	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,211	88	2	124	0	0

County Treas Motor Vehicle Estimate 88

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 124

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02741

RVT Factor 0.00062

16/20M Factor 0.03862

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Point View 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
"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.

Point View 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**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,476	9,961	8,100
Receipts:			
Ad Valorem Tax	6,400	3,211	xxxxxxxxxxxxxxxxx
Delinquent Tax	89		
Motor Vehicle Tax	340	169	88
Recreational Vehicle Tax	65	4	2
16/20M Vehicle Tax	0	85	124
Commercial Vehicle Tax	0		0
Watercraft Tax	0		0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,894**	**3,469**	**214**
Resources Available:	**13,370**	**13,430**	**8,314**
Expenditures:			
Personal Service	1,554	1,575	2,500
Publication Expense	64	100	100
Operating	275	1,500	3,000
Employee Benefits	154	160	200
Accounting	1,100	1,300	1,400
Midwest Energy	262	270	325
Equipment		425	4,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,409**	**5,330**	**11,525**
Unencumbered Cash Balance Dec 31	9,961	8,100	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,325	12,625	11,525
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,525
		Tax Required	3,211
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,211

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Point View Cemetery
Pawnee County
will meet on August 8, 2025 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 , 111 E 8th St, Larned, KS 67550 and will be available at this hearing.

SUPPORTING COUNTIES
Pawnee County (home county) Stafford County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,409	1.362	5,330	0.679	11,525	3,211	0.795
Debt Service							
Totals	3,409	1.362	5,330	0.679	11,525	3,211	0.795
						*Revenue Neutral Rate***	*0.796*
Less: Transfers	0		0		0		
Net Expenditures	3,409		5,330		11,525		
Total Tax Levied	7,162		3,211		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	5,257,152		4,733,804		4,040,488		

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*

Lynn Miller

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.

*** 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 $ 67.93

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

The governing body of
Paint View Cemetery
Pawnee County
will meet on August 8, 2025 at 6:00 PM at 7571 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 available at Simmons & Simmons, Inc., 111 E 6th St, Larned, KS 67550 and will be available at this hearing.

SUPPORTING COUNTIES
Pawnee County (home county) Stafford County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	3,409	1.362	5,330	0.679	11,525	3,211	0.795
Debt Service							
Totals	3,409	1.362	5,330	0.679	11,525	3,211	0.795
						Revenue Neutral Rate**	0.794
Less: Transfers	0		0		0		
Net Expenditures	3,409		5,330		11,525		
Total Tax Levied	7,162		3,211		XXXXXXXXXXXXXXXXXXXXXX		
Assessed Valuation:	5,257,152		4,733,864		4,040,488		

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

Lynn Miller