State of Kansas
Special District

CERTIFICATE

2025

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 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	29,110	10,568	1.366
Debt Service	10-113				
Totals		xxxxxxxxx	29,110	10,568	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7741056
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.429
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons & Simmons, Inc.

David W. Hammeke

Address:
614 Topeka Street
Larned, KS 67550
Email:
wnusser@ssaccountant.com

Attest: August 21, 2024

Stacy Peck
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, 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 18 day of July, 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 1-20-24

Proof of Publication

LEGAL **LEGAL**

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

NOTICE OF BUDGET HEARING

The governing body of
Pleasant Valley Cemetery
Pawnee County
will meet on 8/1 of 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 be levied. Detailed budget information is available at Simmons & Simmons, Inc. 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.

	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	15,924	1.354	15,645	1.367	29,110	10,569	1.367
Debt Service							
Totals	15,924	1.354	15,645	1.367	29,110	10,569	1.367
Less: Transfers	0		0		0		
Net Expenditures	15,924		15,645		29,110		
Total Tax Levied	11,398		11,045		XXXXXXXXXXXXXXX		
Assessed Valuation	8,417,642		8,073,158		7,729,545		
						Revenue Neutral Rate**	1.417

Outstanding Indebtedness, Jan 1,	2023	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*

David Hamrick

Garfield Cemetery #1
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	26,350	1,231	18	233	88	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	26,350	1,231	18	233	88	6

County Treas Motor Vehicle Estimate 1,231

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 233

County Treas Commercial Vehicle Tax Estimate 88

County Treas Watercraft Tax Estimate 6

MVT Factor 0.04672

RVT Factor 0.00068

16/20M Factor 0.00884

Comm Veh Factor 0.00334

Watercraft Factor 0.00023

2025

Garfield Cemetery #1
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"					
	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.

Garfield Cemetery #1
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"							
			Total	**0**	**0**	**0**	**0**

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

Garfield Cemetery #1
Pawnee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,680	11,714	12,278
Receipts:			
Ad Valorem Tax	25,807	26,350	xxxxxxxxxxxxxxxxx
Delinquent Tax	309		
Motor Vehicle Tax	769	1,149	1,231
Recreational Vehicle Tax	10	21	18
16/20M Vehicle Tax	0	133	233
Commercial Vehicle Tax	55	79	88
Watercraft Tax		8	6
In Lieu of Taxes			
Grave Openings & Closings	2,050		
Other Reimbursements	35		
Interest on Idle Funds	208		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**29,243**	**27,740**	**1,576**
Resources Available:	**33,923**	**39,454**	**13,854**
Expenditures:			
Operations	7,372	10,400	15,000
Personal Servcies	11,649	13,000	15,000
Publication	64	80	100
Accounting	1,226	1,500	2,500
Safe Box Fee	18	18	18
Insurance	1,880	2,178	2,500
Capital Outlay			5,075
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**22,209**	**27,176**	**40,193**
Unencumbered Cash Balance Dec 31	11,714	12,278	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	29,668	31,108	40,193
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,193
		Tax Required	26,339
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	26,339

State of Kansas
2025 Special District

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

David Hammeke

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.

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, 2024.

WITNESS my hand and official seal on JULY 12, 2024.

(Seal)

David Hammeke
Clerk or Officer of Governing Body