State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Garfield Cemetery #1

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	40,193	26,339	2.096
Debt Service	10-113				
Totals		xxxxxxxxxx	40,193	26,339	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					12,566,923
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.091
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons & Simmons Inc

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

Attest: 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 25 day of July, 20 24 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 25 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 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 25, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Garfield Cemetery #1
Pawnee County
will meet on August 8, 2024 at 8:00 PM at Garfield City 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, 814 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	22,309	1.969	27,176	2.018	40,193	26,339	2.000
Debt Service							
Totals	22,309	1.969	27,176	2.018	40,193	26,339	2.000
						Revenue Neutral Rate**	2.002
Less: Transfers	0		0		0		
Net Expenditures	22,309		27,176		40,193		
Total Tax Levied	26,358		26,350		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,388,176		13,034,280		12,682,907		

Outstanding Indebtedness,

	2022	2023	2024
Jan 1,			
GO 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

Elden Mecklenburg

Pleasant Valley 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	11,045	751	8	75	43	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,045	751	8	75	43	2

County Treas Motor Vehicle Estimate 751

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 75

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 2

MVT Factor 0.06799

RVT Factor 0.00072

16/20M Factor 0.00679

Comm Veh Facto 0.00389

Watercraft Facto 0.00018

2025

Pleasant Valley 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
	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.

Pleasant Valley 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							
			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

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	24,540	21,450	17,663
Receipts:			
Ad Valorem Tax	11,205	11,045	xxxxxxxxxxxxxxxx
Delinquent Tax	252		
Motor Vehicle Tax	762	697	751
Recreational Vehicle Tax	9	8	8
16/20M Vehicle Tax		78	75
Commercial Vehicle Tax	26	26	43
Watercraft Tax		4	2
In Lieu of Taxes			
Donations	310		
Interest on Idle Funds	270		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,834**	**11,858**	**879**
Resources Available:	**37,374**	**33,308**	**18,542**
Expenditures:			
Wages	6,502	4,500	6,000
Employee Benefits	910	900	300
Supplies & Repairs	2,046	2,250	3,000
Equipment Repairs	1,650	1,700	3,000
Utilities	40	400	400
Operating Expense	2,822	3,000	9,500
Publication & Accounting	604	700	1,000
Insurance		600	1,950
Custom Labor	1,000	1,000	3,000
Mileage	350	400	580
Office & Postage Expense		195	380
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**15,924**	**15,645**	**29,110**
Unencumbered Cash Balance Dec 31	21,450	17,663	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	30,515	30,845	29,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,110
		Tax Required	10,568
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	10,568

State of Kansas
2025 Special District

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	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	22,209	1.969	27,176	2.018	40,193	26,339	2.090
Debt Service							
Totals	22,209	1.969	27,176	2.018	40,193	26,339	2.090
						*Revenue Neutral Rate***	*2.091*
Less: Transfers	0		0		0		
Net Expenditures	22,209		27,176		40,193		
Total Tax Levied	26,358		26,350		xxxxxxxxxxxxxxx		
Assessed Valuation	13,388,176		13,054,280		12,602,067		

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*

Eldon Meckfessel

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GARFIELD 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 _____, 20___.

(Seal)

Melvina Prescott
Clerk or Officer of Governing Body