State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Lath Branch

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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	5,085	4,284	1.669
Debt Service	10-113				
Totals		xxxxxxxxxx	5,085	4,284	1.669
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1.669
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.122

Assisted by:

Address:

Email:

Phillip E Jaynes

Becky Jaynes

Attest: 9-5-, 2023

Jennifer Hawley
County Clerk

Governing Body

CPA Summary

Lath Branch
Bourbon County

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,871	632	22	35	149	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,871	632	22	35	149	4

County Treas Motor Vehicle Estimate 632

County Treas Recreational Vehicle Estimate 22

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 149

County Treas Watercraft Tax Estimate 4

MVT Factor 0.22013

RVT Factor 0.00766

16/20M Factor 0.01219

Comm Veh Factor 0.05190

Watercraft Factor 0.00139

2024

Lath Branch
Bourbon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Lath Branch
Bourbon County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

Lath Branch
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	138	43	14
Receipts:			
Ad Valorem Tax	2,140	2,871	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10		
Motor Vehicle Tax	386		632
Recreational Vehicle Tax	10		22
16/20M Vehicle Tax	21		35
Commercial Vehicle Tax	93		149
Watercraft Tax			4
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,660**	**2,871**	**842**
Resources Available:	**2,798**	**2,914**	**856**
Expenditures:			
Mowing	2,700	2,750	4,500
Stone Maintenance	55	50	250
Publication		100	215
Bank Charges			120
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,755**	**2,900**	**5,085**
Unencumbered Cash Balance Dec 31	43	14	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,755	3,633	5,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,085
		Tax Required	4,229
	Delinquent Comp Rate:	1.3%	55
		Amount of 2023 Ad Valorem Tax	4,284

CPA Summary

Roll Call Vote

A Roll Call Vote of the Lath Branch Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-5-2023
Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Phillip Eugene Jaynes	X		
Kevin Jaynes	X		
Bobby Jaynes	X		
TOTAL			

Certified:
P. Phillips E Jaynes

Resolution No. 2023-1

A RESOLUTION OF THE Lath Branch Cemetery**, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Lath Branch Cemetery was calculated as 1.122 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-5-2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lath Branch 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 Lath Branch Cemetery:

The Lath Branch Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.122 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 5 day of September 2023 (month and year) and **SIGNED** by the Governing Body.

Betty Grimes

[signature]

Phillip E Jeymes

State of Kansas
202 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lath Branch

Bourbon County

will meet on September 5, 2023 at 7:00 p.m. at Clerk's Office 210 S. National Ave. Fort Scott, KS 66701 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,755	1.020	2,900	1.292	5,085	4,284	1.673
Debt Service							
Totals	2,755	1.020	2,900	1.292	5,085	4,284	1.673
						*Revenue Neutral Rate***	*1.122*
Less: Transfers	0		0		0		
Net Expenditures	2,755		2,900		5,085		
Total Tax Levied	2,162		2,871		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,120,752		2,222,423		2,561,012		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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*

Becky Jaynes

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Andy LaSota, being first duly sworn on oath, deposes and says: That he is the Advertising Consultant for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and he further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 26th day of August, 2023.

Andy LaSota

Subscribed and sworn to before me this 28 day of August, 2023.

NOTARY PUBLIC STATE OF KANSAS
TERESA A. KLUMPP
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-5-26

Teresa A. Klumpp
Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $172.50

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2024

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Debt Service							
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					*Revenue Neutral Rate**		1.722
Less: Transfers	0		0		0		
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Becky Jaynes

Publication Date: August 26, 2023