State of Kansas
Special District
2024

# CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
**Pleasant 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 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 | 7,052 | 5,227 | 2.489 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 7,052 | 5,227 | 2.489 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 2.489 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate 2.494

Assisted by:

Address:

Email:

Rudy Simpson President
Daylene Chapman Sec.
Karen A Endicott Lojo Treasurer

Attest: 8-24-, 2023
Jennifer Hawkes
County Clerk

Governing Body

**CPA Summary**

Pleasant View Cemetery
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 | 5,226 | 686 | 7 | 44 | 3 | 1 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,226 | 686 | 7 | 44 | 3 | 1 |

County Treas Motor Vehicle Estimate 686

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 44

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.13127

RVT Factor 0.00134

16/20M Factor 0.00842

Comm Veh Factor 0.00057

Watercraft Factor 0.00019

2024

Pleasant View Cemetery
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 |
|---|---|---|---|---|---|
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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 2023 and/or 2024 from a non-budgeted fund.

Pleasant View Cemetery
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 |
|---|---|---|---|---|---|---|---|
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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.

Pleasant View Cemetery
Bourbon County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2024

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 302 | 1,436 | 1,267 |
| Receipts: | | | |
| Ad Valorem Tax | 5,078 | 5,226 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 96 | | |
| Motor Vehicle Tax | 676 | 649 | 686 |
| Recreational Vehicle Tax | 10 | 12 | 7 |
| 16/20M Vehicle Tax | 56 | 85 | 44 |
| Commercial Vehicle Tax | 1 | 1 | 3 |
| Watercraft Tax | | 1 | 1 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| | | | |
| Sale of Lots | 160 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **6,077** | **5,974** | **741** |
| **Resources Available:** | **6,379** | **7,410** | **2,008** |
| Expenditures: | | | |
| | | | |
| | | | |
| Operations | 300 | 300 | 300 |
| Mowing | 4,400 | 5,600 | 5,950 |
| Publications | 153 | 153 | 162 |
| Secretary of State | 40 | 40 | 40 |
| Flower Removal | 50 | 50 | 50 |
| Cash Forward (2024 column) | | | 550 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **4,943** | **6,143** | **7,052** |
| Unencumbered Cash Balance Dec 31 | 1,436 | 1,267 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 5,990 | 6,162 | 7,052 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 7,052 |
| | | Tax Required | 5,044 |
| | Delinquent Comp Rate: | 3.6% | 183 |
| | | Amount of 2023 Ad Valorem Tax | 5,227 |

**CPA Summary**

State of Kansas
2024 Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Pleasant View Cemetery**
Bourbon County
will meet on August 23, 2023 at 2:00 P.M. at 1814 Tiernan Rd. Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at County 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 | 4,943 | 2.768 | 6,143 | 2.662 | 7,052 | 5,227 | 2.494 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 4,943 | 2.768 | 6,143 | 2.662 | 7,052 | 5,227 | 2.494 |
| | | | | | | *Revenue Neutral Rate*** | *2.494* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 4,943 | | 6,143 | | 7,052 | | |
| Total Tax Levied | 5,225 | | 5,226 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,888,018 | | 1,963,278 | | 2,095,778 | | |

| 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*

Karen Endicott-Coyan