State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Garland Lights District

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	Amount of 2024 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	1,755	791	8.453
Debt Service	10-113				
Totals		xxxxxxxxx	1,755	791	8.453
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					93,580
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	8.489
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: August 17, 2024

County Clerk

Governing Body

CPA Summary

Garland Lights District
Bourbon 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	791	162	8	1	0	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	791	162	8	1	0	5

County Treas Motor Vehicle Estimate 162

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 1

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

MVT Factor 0.20480

RVT Factor 0.01011

16/20M Factor 0.00126

Comm Veh Factor 0.00000

Watercraft Factor 0.00632

2025

Garland Lights District
Bourbon 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.

Garland Lights District
Bourbon 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:										
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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**0**	**0**	**0**

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

Garland Lights District
Bourbon 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	888	1,136	827
Receipts:			
Ad Valorem Tax	1,029	791	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			162
Recreational Vehicle Tax			8
16/20M Vehicle Tax			1
Commercial Vehicle Tax			0
Watercraft Tax			5
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,029**	**791**	**176**
Resources Available:	**1,917**	**1,927**	**1,003**
Expenditures:			
Utilities	781	1,100	1,200
Cash Reserve (2025 column)			555
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**781**	**1,100**	**1,755**
Unencumbered Cash Balance Dec 31	1,136	827	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,100	1,750	1,755
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,755
		Tax Required	752
	Delinquent Comp Rate:	5.2%	39
		Amount of 2024 Ad Valorem Tax	791

CPA Summary

Garland Lights District 2025
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.2%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Garland Lights District
Bourbon County
will meet on August 15, 2024 at 6:00 p.m. at 2643 Eagle Rd. Garland, KS 66741 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 Clerk's Office 210 S. National Ave. Fort Scott, KS 66701 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	781	9.485	1,100	8.911	1,755	791	8.453
Debt Service							
Totals	781	9.485	1,100	8.911	1,755	791	8.453
						*Revenue Neutral Rate** *	*8.489*
Less: Transfers	0		0		0		
Net Expenditures	781		1,100		1,755		
Total Tax Levied	791		791		xxxxxxxxxxxxxxx		
Assessed Valuation	83,402		88,767		93,580		

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*

Patty Simpson