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 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	6,502	5,644	2.496
Debt Service	10-113				
Totals		xxxxxxxxxx	6,502	5,644	2.496
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					2,261,442
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.320
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email: kcoyan@cktinet

Attest: August 28, 2024
Jennifer Hawkins
County Clerk

* Rusty Simpson President
Doylene Chapman Secretary
Karen Endicott-Coyan - Treasurer

Governing Body

CPA Summary

Pleasant View Cemetery
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	5,227	555	10	63	6	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,227	555	10	63	6	9

County Treas Motor Vehicle Estimate 555

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 63

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 9

MVT Factor 0.10618

RVT Factor 0.00191

16/20M Factor 0.01205

Comm Veh Factor 0.00115

Watercraft Factor 0.00172

2025

Pleasant View Cemetery
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.

Pleasant View Cemetery
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.

Pleasant View Cemetery
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	1,436	1,346	421
Receipts:			
Ad Valorem Tax	5,653	5,227	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			555
Recreational Vehicle Tax			10
16/20M Vehicle Tax			63
Commercial Vehicle Tax			6
Watercraft Tax			9
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,653**	**5,227**	**643**
Resources Available:	**7,089**	**6,573**	**1,064**
Expenditures:			
Mowing	5,200	5,600	5,950
Flower Removal	50	50	50
Sexton	300	300	300
Secretary of State	40	40	40
Newspaper	153	162	162
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,743**	**6,152**	**6,502**
Unencumbered Cash Balance Dec 31	1,346	421	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,143	7,052	6,502
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,502
		Tax Required	5,438
	Delinquent Comp Rate:	3.8%	206
		Amount of 2024 Ad Valorem Tax	5,644

CPA Summary

Pleasant View Cemetery 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:	3.8%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Pleasant View Cemetery

Bourbon County

will meet on 8-27-2024 at 10:00 a.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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at County Clerk's Office 210 S. National 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	5,743	2.662	6,152	2.489	6,502	5,644	2.496
Debt Service							
Totals	5,743	2.662	6,152	2.489	6,502	5,644	2.496
						*Revenue Neutral Rate***	*2.320*
Less: Transfers	0		0		0		
Net Expenditures	5,743		6,152		6,502		
Total Tax Levied	5,226		5,227		xxxxxxxxxxxxxxx		
Assessed Valuation	1,963,278		2,100,420		2,261,442		

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*

Karen Endicott-Coyan

Resolution No 2401

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

WHEREAS, the Revenue Neutral Rate for the Pleasant View Cemetery was calculated as 2.320 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-27-2024 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Pleasant View 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 Pleasant View Cemetery **:**

The Pleasant View Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.320 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 27 day of August 2024 (month and year) and **SIGNED** by the Governing Body.

Ricky Simpson Pres

Karen Endicott-Cayan Treasurer

Roll Call Vote

A Roll Call Vote of the Pleasant View Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 8-27-2024
Resolution No. 8401

Governing Body Member	Yes	No	No Vote
Rudy Simpson	✓		
Karen Endicott Guyan	✓		
R. Keith Cogswell	✓		
Mark R Gyr	✓		
TOTAL			

Certified:

_____

PUBLIC NOTICES

NOTICE OF HEARING
TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2025

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Pleasant View Cemetery, Bourbon County
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Debt Service							
Totals	5,743	2.662	6,152	2.489	6,502	5,644	2.496
					*Revenue Neutral Rate.**		2.320
Less: Transfers	0		0		0		
Net Expenditure	5,743		6,152		6,502		
Total Tax Levied	5,226		5,227		xxxxxxxxxx		
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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

Publication Date: August 3, 2024