State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Osaga 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	2,180	1,809	0.641
Debt Service	10-113				
Totals		xxxxxxxxxx	2,180	1,809	0.641
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					2,825,755
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.642
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: August 18, 2024
County Clerk

Governing Body

CPA Summary

Osaga 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	1,809	152	2	14	8	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,809	152	2	14	8	1

County Treas Motor Vehicle Estimate 152

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 14

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 1

MVT Factor 0.08402

RVT Factor 0.00111

16/20M Factor 0.00774

Comm Veh Factor 0.00442

Watercraft Factor 0.00055

2025

Osaga 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.

Osaga 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.

Osaga 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	300	392	226
Receipts:			
Ad Valorem Tax	1,779	1,809	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	129		152
Recreational Vehicle Tax	2		2
16/20M Vehicle Tax	17		14
Commercial Vehicle Tax	8		8
Watercraft Tax			1
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,942**	**1,809**	**177**
Resources Available:	**2,242**	**2,201**	**403**
Expenditures:			
Mowing	1,500	1,600	1,800
Maintenance	175	200	200
Publication	175	175	180
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,850**	**1,975**	**2,180**
Unencumbered Cash Balance Dec 31	392	226	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,900	3,648	2,180
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,180
		Tax Required	1,777
	Delinquent Comp Rate:	1.8%	32
		Amount of 2024 Ad Valorem Tax	1,809

CPA Summary

Osaga Cemetery
Bourbon County

2025

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:	1.8%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Osaga Cemetery
Bourbon County
will meet on August 8, 2024 at 10:10 a.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 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	1,850	0.716	1,975	0.666	2,180	1,809	0.640
Debt Service							
Totals	1,850	0.716	1,975	0.666	2,180	1,809	0.640
						*Revenue Neutral Rate***	*0.642*
Less: Transfers	0		0		0		
Net Expenditures	1,850		1,975		2,180		
Total Tax Levied	1,810		1,809		xxxxxxxxxxxxxxx		
Assessed Valuation	2,524,857		2,717,873		2,825,873		

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*

Patrick Burns