State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
**Clarksburg 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 | 10,576 | 6,284 | 1.570 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxxx | 10,576 | 6,284 | 1.570 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 4,010,213 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 1.570 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by: Carol E. Davis

Address: Paulette Allright

Email:

Attest: August 15, 2024

County Clerk

Governing Body

**CPA Summary**

Clarksburg 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 | 6,286 | 571 | 11 | 30 | 7 | 5 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,286 | 571 | 11 | 30 | 7 | 5 |

County Treas Motor Vehicle Estimate 571

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 30

County Treas Commercial Vehicle Tax Estimate 7

County Treas Watercraft Tax Estimate 5

MVT Factor 0.09084

RVT Factor 0.00175

16/20M Factor 0.00477

Comm Veh Factor 0.00111

Watercraft Factor 0.00080

2025

Clarksburg 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 |
|---|---|---|---|---|---|
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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 2024 and/or 2025 from a non-budgeted fund.

Clarksburg 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 |
|---|---|---|---|---|---|---|---|
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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.

Clarksburg 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 | 7,110 | 5,616 | 3,897 |
| Receipts: | | | |
| Ad Valorem Tax | 6,037 | 6,286 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 248 | | |
| Motor Vehicle Tax | 587 | | 571 |
| Recreational Vehicle Tax | 11 | | 11 |
| 16/20M Vehicle Tax | 44 | | 30 |
| Commercial Vehicle Tax | 7 | | 7 |
| Watercraft Tax | | | 5 |
| | | | |
| Transfer from Improvement | 1,000 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **7,934** | **6,286** | **624** |
| **Resources Available:** | **15,044** | **11,902** | **4,521** |
| Expenditures: | | | |
| | | | |
| Mowing | 7,650 | 7,700 | 7,900 |
| Operations | 143 | 145 | 150 |
| Publications | 153 | 160 | 175 |
| Improvement Expense | 1,482 | | |
| Cash Reserve (2025 column) | | | 2,351 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **9,428** | **8,005** | **10,576** |
| Unencumbered Cash Balance Dec 31 | 5,616 | 3,897 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 6,900 | 7,140 | 10,576 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 10,576 |
| | | Tax Required | 6,055 |
| | Delinquent Comp Rate: | 3.8% | 229 |
| | | Amount of 2024 Ad Valorem Tax | 6,284 |

**See Tab A** **See Tab C**

**CPA Summary**

Clarksburg Cemetery
Bourbon County

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>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 |
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| 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: | | | |
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| 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 BUDGET HEARING

The governing body of
**Clarksburg Cemetery**
Bourbon County
will meet on 8-15-24 at 10:00 a.m. at Commission Room 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.
etailed budget information is available at County 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 | 9,428 | 1.774 | 8,005 | 1.670 | 10,576 | 6,284 | 1.566 |
| Debt Service | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 9,428 | 1.774 | 8,005 | 1.670 | 10,576 | 6,284 | 1.566 |
| | | | | | | *Revenue Neutral Rate*** | *1.570* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 9,428 | | 8,005 | | 10,576 | | |
| Total Tax Levied | 6,458 | | 6,286 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,543,019 | | 3,766,136 | | 4,012,505 | | |

| 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*

Carol Davis