State of Kansas
Special District
2024

# CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
**West Liberty 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 | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 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 | 4,732 | 4,042 | 2.342 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 4,732 | 4,042 | 2.342 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 2.342 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate: 2.342

Assisted by:

Address:

Email:

Attest: 8-20, 2023

County Clerk

Governing Body

**CPA Summary**

West Liberty 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 | 4,041 | 439 | 12 | 44 | 0 | 3 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,041 | 439 | 12 | 44 | 0 | 3 |

County Treas Motor Vehicle Estimate 439

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 44

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

MVT Factor 0.10864

RVT Factor 0.00297

16/20M Factor 0.01089

Comm Veh Factor 0.00000

Watercraft Factor 0.00074

2024

West Liberty 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.

West Liberty 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.

West Liberty Cemetery
Bourbon County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2024

State of Kansas
Special District

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 253 | 192 |
| Receipts: | | | |
| Ad Valorem Tax | 3,954 | 4,041 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 65 | | |
| Motor Vehicle Tax | 419 | 417 | 439 |
| Recreational Vehicle Tax | 12 | 10 | 12 |
| 16/20M Vehicle Tax | 3 | 19 | 44 |
| Commercial Vehicle Tax | | 0 | 0 |
| Watercraft Tax | | 2 | 3 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **4,453** | **4,489** | **498** |
| **Resources Available:** | **4,453** | **4,742** | **690** |
| Expenditures: | | | |
| Mowing | 4,000 | 4,200 | 4,332 |
| Maintenance | 200 | 200 | 200 |
| | | 150 | 200 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **4,200** | **4,550** | **4,732** |
| Unencumbered Cash Balance Dec 31 | 253 | 192 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 5,160 | 4,722 | 4,732 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,732 |
| | | Tax Required | 4,042 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 4,042 |

**CPA Summary**