CERTIFICATE

2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Cemetery District #2-Cedar

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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	17,365	3,653	1.519
Debt Service	10-113				
Totals		xxxxxxxxx	17,365	3,653	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2405382
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.526
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Cemetery District #2-Cedar
Smith County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,654	55	1	27	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,654	55	1	27	0	2

County Treas Motor Vehicle Estimate 55

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.01505

RVT Factor 0.00027

16/20M Factor 0.00739

Comm Veh Facto 0.00000

Watercraft Factor 0.00055

2026

Cemetery District #2-Cedar
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Cemetery District #2-Cedar
Smith County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
			Total	0	0	0	0

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

Cemetery District #2-Cedar
Smith County

2026 State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,544	20,002	13,627
Receipts:			
Ad Valorem Tax	3,654	3,654	xxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	160	143	55
Recreational Vehicle Tax	7	8	1
16/20M Vehicle Tax	19	19	27
Commercial Vehicle Tax			0
Watercraft Tax		1	2
Lot Sales	300		
Grants	1,104		
Donations	2,000		
Refunds & Reimbursements	54		
Coop Equity	3		
Interest on Idle Funds	94		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,402**	**3,825**	**85**
Resources Available:	**24,946**	**23,827**	**13,712**
Expenditures:			
Operations	137	2,000	2,000
Contractual	2,198	3,000	3,000
Insurance	69	200	200
Capital Expenditures	2,540	5,000	12,165
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,944**	**10,200**	**17,365**
Unencumbered Cash Balance Dec 31	20,002	13,627	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	13,200	11,680	17,365
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,365
		Tax Required	3,653
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,653

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery District #2-Cedar
Smith County
will meet on August 25th, 2025 at 1:00 PM at 25011 G Rd., Cedar, KS 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 Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,944	1.421	10,200	1.427	17,365	3,653	1.526
Totals	4,944	1.421	10,200	1.427	17,365	3,653	1.526
						*Revenue Neutral Rate***	*1.526*
Less: Transfers	0		0		0		
Net Expenditures	4,944		10,200		17,365		
Total Tax Levied	3,654		3,654		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,572,329		2,560,486		2,393,488		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Vicki Hutchison

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2026

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Vicki Hutchison

(Published in the Smith County Pioneer Thursday, August 14, 2025.)