State of Kansas
City 2024

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of 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 as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

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 of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	12,800	3,848	17.594
Special Highway		7	400		
Totals		xxxxxx	**13,200**	**3,848**	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice		9			218717
Neighborhood Revitalization		10			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 14.824

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: 8-31-2023 2023
County Clerk

Rebecca R Mueller Mayor
Cheryl Coats Councilmember
Linda Matus Councilmember

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,242	206	0	47	0	0
Debt Service						
TOTAL	**3,242**	**206**	**0**	**47**	**0**	**0**

County Treas Motor Vehicle Estimate 206
County Treas Recreational Vehicle Estimate 0
County Treas 16/20M Vehicle Estimate 47
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06354
Recreational Vehicle Factor 0.00000
16/20M Vehicle Factor 0.01450
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Cedar

2024

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
	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.

State of Kansas
City

City of Cedar

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

City of Cedar

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
None							
Totals					**0**	**0**	**0**

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

City of Cedar 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,866	12,979	7,699
Receipts:			
Ad Valorem Tax	2,595	3,145	xxxxxxxxxxxxxxxxxx
Delinquent Tax	35	0	0
Motor Vehicle Tax	193	67	206
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax	53	48	47
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Gross Earning (Intangible) Tax	37	0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Sales Tax - Hospital	1,746	1,000	1,000
Other Income	2,479	0	0
Neighborhood Revitalization Rebate	-70	-40	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**7,068**	**4,220**	**1,253**
Resources Available:	**21,934**	**17,199**	**8,952**
Operations	1,027	2,000	1,800
Mowing	4,000	2,500	3,500
Road Repairs	0	0	2,000
Street Utilities	2,182	3,000	3,000
Sales Tax - Hospital	1,746	2,000	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**8,955**	**9,500**	**12,800**
Unencumbered Cash Balance Dec 31	12,979	7,699	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	10,873	13,873	12,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,800
		Tax Required	3,848
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,848

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	330	360	400
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**330**	**360**	**400**
Resources Available:	**330**	**360**	**400**
Expenditures:			
Street Repairs	330	360	400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**330**	**360**	**400**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	330	360	400

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Roll Call Vote

A Roll Call Vote of the City of Cedar (Governing Body) To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 31, 2023
Resolution No. 23-01

Governing Body Member	Yes	No	No Vote
Rebecca R Muller	✓		
Cheryl Chase	✓		
Linda Mathis	✓		
TOTAL			

Certified:

Resolution No. 23-01

A RESOLUTION OF THE CITY OF CEDAR, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate of the City of cedar was calculated as 17.594 mills by the Smith County; and

WHEREAS, the budget proposed by the Governing Body of the City of Cedar will require the levy of property tax rate exceeding the Revenue Neutral rate; and

WHEREAS, the Governing Body held a hearing on August 31cp, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cedar, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CEDAR:

The City of Cedar shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.594 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action us taken by the Governing Body.

ADOPTED this 31 day of August, 2023 and **SIGNED** by the Mayor.

Rebecca R Mueller
Mayor

Attested:

Sue Riley
City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cedar

will meet on Aug. 31ST at 2:00 P.M at Smith County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Smith County Clerk's Office *and will be available at this hearing.*

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		*Current Year Estimate for 2023*		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,955	11.550	9,500	13.576	12,800	3,848	17.594
Special Highway	330		360		400		
Totals	9,285	11.550	9,860	13.576	13,200	3,848	17.594
						*Revenue Neutral Rate***	*14.824*
Less: Transfers	0		0		0		
Net Expenditure	9,285		9,860		13,200		
Total Tax Levied	2,653		3,242		xxxxxxxxxxxxxxxxx		
Assessed Valuation	229,689		238,817		218,717		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

(First published in the Smith Co. Pioneer Thursday, July 27, 2023.)

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Official Title: 0

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Rebecca R Mueller
Mayor