CERTIFICATE 2024

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Cora Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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 for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	8,433	5,053	
Cemetery	10-113	6	7,500	7,500	
Non-Budgeted Funds		7			
Totals		xxxxxx	15,933	12,553	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice		9			
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed

Revenue Neutral Rate 2.833

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: Aug 31 2023

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

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

Cora Township

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,499	98	4	89	0	0
Cemetery	0	0	0	0	0	0
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,499	98	4	89	0	0

County Treas Motor Vehicle Estimate 98

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 89

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01782

RVT Factor 0.00073

16/20M Factor 0.01618

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

Cora Township

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
None					
	Total	**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.

Cora Township
Smith 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
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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
None							
				Total	**0**	**0**	**0**

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

Cora Township 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 January 1	6,195	8,627	3,189
Receipts:			
Ad Valorem Tax	6,972	5,224	xxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	45	40	98
Recreational Vehicle Tax	2	3	4
16/20 M Vehicle Tax	24	34	89
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	1	0
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	1,126	0	0
Other	40	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,217**	**5,302**	**191**
Resources Available:	**14,412**	**13,929**	**3,380**
Expenditures:			
Administration - Per Diem	0	250	250
General Expense	372	3,000	1,000
Fire Protection	4,016	4,030	3,883
Other Operating	1,397	3,460	3,300
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Ava			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,785**	**10,740**	**8,433**
Unencumbered Cash Balance Dec 31	8,627	3,189	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,765	10,740	8,433
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,433
		Tax Required	5,053
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,053

CPA Summary

No assurance is provided. Substantially all disclosures are omitted.

Cora Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,108	4,097	0
Receipts:			
Ad Valorem Tax	6,013	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7	0	
Motor Vehicle Tax	53	40	0
Recreational Vehicle Tax	2	0	0
16/20M Vehicle Tax	44	15	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Donations	1,250		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,369**	**55**	**0**
Resources Available:	**8,477**	**4,152**	**0**
Expenditures:			
Other	4,380	4,152	7,500
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**4,380**	**4,152**	**7,500**
Unencumbered Cash Balance Dec 31	4,097	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,500	8,000	7,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,500
		Tax Required	7,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	7,500

CPA Summary

No assurance is provided. Substantially all disclosures are omitted.

Cora Township

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Donation Fund			0		0		0		0	
Unencumbered Cash Balance Jan 1	2,587	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 2,587
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,587	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,587
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,587									
Total Expenditures	2,587	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,587
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

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

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cora Township
Smith County
will meet on August 31, 2023 at 9:00 am at Smith County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at 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.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,785	3.482	10,740	2.731	8,433	5,053	2.603
Cemetery	4,380	3.003	4,152	0.000	7,500	7,500	3.863
	2,587						
Totals	**12,752**	**6.485**	**14,892**	**2.731**	**15,933**	**12,553**	**6.466**
						Revenue Neutral Rate**	***2.833***
Less: Transfers	0		0		0		
Net Expenditure	12,752		14,892		15,933		
Total Tax Levied	13,020		5,499		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,007,723		2,014,055		1,941,519		
Outstanding Indebtedness,							
Jan 1	2021		2022		2023		
G.O. 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*

Jean Coermiller
Township Officer

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Cora Township
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Smith County

Revenue Neutral Rate*	2.833	Proposed Tax Rate	6.466

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. 23-01

A RESOLUTION OF THE CORA TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate of the Cora Township was calculated as 6.466 mills by the Smith County; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CORA TOWNSHIP:

The Cora Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.466 mills.

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

ADOPTED this 31 day of August, 2023

Township Officer

Township Officer

Township Officer

Attested:

~~City Clerk~~
County Clerk

Roll Call Vote

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

Governing Body Member	Yes	No	No Vote
Jean Overmiller			
Bill Dawson			
TOTAL			

Certified:
Todd A Wyllie

The governing body of
Cora Township
Smith County

will meet on [illegible] at [illegible] at [illegible] for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at [illegible] 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 2022		Current Year Estimate 2023		Proposed Budget 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	5,785	3.482	10,740	2.731	8,433	5,053	2.603
Cemetery	4,360	3.003	4,152	0.000	7,500	7,500	3.863
	2,587						
Totals	12,752	6.485	14,892	2.731	15,933	12,553	6.466
						*Revenue Neutral Rate***	*2.833*
Less: Transfers	0		0		0		
Net Expenditure	12,752		14,892		15,933		
Total Tax Levied	13,020		5,499		xxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,007,723		2,014,055		1,941,519		
Outstanding Indebtedness,							
Jan 1	2021		2022		2023		
G.O. 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*

[illegible]
Township Officer

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