CERTIFICATE

Special District
2024

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

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	Amount of 2023 Ad Valorem Tax	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	17-330	5	13,200	3,654	1.421
Totals		xxxxxxxxxx	13,200	3,654	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2572329
Nov. 1, 2023 Total Assessed

Revenue Neutral Rate 1.422

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Vicki Hitchison
Brad Cyle
Wesley Holl

Governing Body

Attest: Aug. 20, 2023

County Clerk

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

Cedar Cemetery District #2
Smith 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	3,652	185	11	21	4	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,652	185	11	21	4	1

County Treas Motor Vehicle Estimate 185

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 21

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 1

MVT Factor 0.05066

RVT Factor 0.00301

16/20M Factor 0.00575

Comm Veh Facto 0.00110

Watercraft Facto 0.00027

2024

Cedar Cemetery District #2
Smith 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
None					
	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
Special District

Cedar Cemetery District #2
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
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				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**	**0**

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

NOTICE OF BUDGET HEARING

State of Kansas
2024 Special District

The governing body of
Cedar Cemetery District #2
Smith County
will meet on Aug 19th at 1:00 P.M at 25062 G LN Cedar 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 Co 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 2022		Current Year Estimate for 202		Proposed Budget Year 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	1,752	1.384	9,900	1.365	13,200	3,654	1.421
Totals	1,752	1.384	9,900	1.365	13,200	3,654	1.421
						*Revenue Neutral Rate***	*1.422*
Less: Transfers	0		0		0		
Net Expenditures	1,752		9,900		13,200		
Total Tax Levied	3,657		3,652		xxxxxxxxxxxxxxx		
Assessed Valuation	2,641,576		2,679,206		2,572,160		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,489	15,851	9,324
Receipts:			
Ad Valorem Tax	3,649	3,287	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8	0	0
Motor Vehicle Tax	144	65	185
Recreational Vehicle Tax	8	7	11
16/20M Vehicle Tax	22	10	21
Commercial Vehicle Tax	3	3	4
Watercraft Tax		1	1
LAVTR		0	0
Donations	1,770	0	0
Interest Income	10	0	0
Reimbursements	500	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,114**	**3,373**	**222**
Resources Available:	**17,603**	**19,224**	**9,546**
Expenditures:			
Operations	339	1,400	1,500
Mowing	940	2,500	3,000
Other Operations	473	500	700
Capital Outlay	0	5,500	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,752**	**9,900**	**13,200**
Unencumbered Cash Balance Dec 31	15,851	9,324	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	9,900	9,900	13,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,200
		Tax Required	3,654
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,654

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2024

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,752	1.384	9,900	1.365	13,200	3,654	1.421
Totals	1,752	1.384	9,900	1.365		Revenue Neutral Rate**	1.422
Less: Transfers	0		0		0		
Net Expenditures	1,752		9,900		13,200		
Total Tax Levied	3,657		3,652		xxxxxxxxxxxxxxx		
Assessed Valuation	2,641,576		2,679,206		2,572,160		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

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