State of Kansas
Special District
2023

CERTIFICATE

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	9,900	3,657	.0013644956631.365
Totals		xxxxxxxxx	9,900	3,657	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2679206
Nov. 1, 2022 Total Assessed

Revenue Neutral Rate 1.365

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Vicki Hutchenson
Brad Cole
Wesley Isbell

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Cedar Cemetery District #2
Smith County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,657	106	7	20	3	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,657	106	7	20	3	1

County Treas Motor Vehicle Estimate 106

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 20

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02899

RVT Factor 0.00191

16/20M Factor 0.00547

Comm Veh Facto 0.00082

Watercraft Facto 0.00027

2023

Cedar Cemetery District #2
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
Special District

Cedar Cemetery District #2
Smith County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
None							
			Total	**0**	**0**	**0**	**0**

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

Cedar Cemetery District #2
Smith County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,775	11,489	6,106
Receipts:			
Ad Valorem Tax	2,803	3,511	xxxxxxxxxxxxxxxxx
Delinquent Tax	16	0	0
Motor Vehicle Tax	129	76	106
Recreational Vehicle Tax	7	5	7
16/20M Vehicle Tax	23	22	20
Commercial Vehicle Tax	3	2	3
Watercraft Tax	0	1	1
LAVTR			0
Donations	235	0	0
Interest Income	29	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,245**	**3,617**	**137**
Resources Available:	**13,020**	**15,106**	**6,243**
Expenditures:			
Operations	276	1,400	1,400
Mowing	855	2,500	2,500
Other Operations	400	500	500
Repairs and Maintenance	0	4,600	5,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,531**	**9,000**	**9,900**
Unencumbered Cash Balance Dec 31	11,489	6,106	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	15,310	9,900	9,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,900
		Tax Required	3,657
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,657

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Cedar Cemetery District #2

Smith County

will meet on August 31 at 4:00 pm at Smith Co Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate Detailed budget information is available at Smith Co Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,531	1.082	9,000	1.384	9,900	3,657	1.365
Totals	1,531	1.082	9,000	1.384	9,900	3,657	1.365
						*Revenue Neutral Rate***	*1.365*
Less: Transfers	0		0		0		
Net Expenditures	1,531		9,000		9,900		
Total Tax Levied	2,808		3,657		xxxxxxxxxxxxxxx		
Assessed Valuation	2,595,815		2,641,576		2,679,114		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
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*

Brad Cole

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Cedar Cemetery District #2
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*	1.365	Proposed Tax Rate	1.365

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

Resolution No. 22-01

A RESOLUTION OF THE CEDAR CEMETERY DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cedar Cemetery District #2 was calculated as 1.365 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cedar Cemetery District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 31, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cedar Cemetery District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CEDAR CEMETERY DISTRICT #2:

The Cedar Cemetery District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.365 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, 2022 and **SIGNED** by the Governing Body.

BOARD MEMBERS

Vicki Hutcheson

Brad Cole

Wesley Cole

Roll Call Vote

A Roll Call Vote of the Cedar Cemetery District #2 (Governing Body) To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 31 2022
Resolution No. 22-01

Governing Body Member	Yes	No	No Vote
Dick Hutchison	X		
Brad Cole	✓		
Wesley Hall	✓		
TOTAL			

Certified:

_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cedar Cemetery **, HEREBY NOTIFIES THE** Smith **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is August 31 at 4:00 AM (PM) and will be held at Smith Co Courthouse in Smith Center, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20 22.

WITNESS my hand and official seal on July 19, 20 22.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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Cedar Cemetery District #2
Smith County

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Totals	1,531	1.082	9,000	1.384	9,900	3,657	1.365
						*Revenue Neutral Rate***	*1.365*
Less: Transfers	0		0		0		
Net Expenditures	1,531		9,000		9,900		
Total Tax Levied	2,808		3,657		xxxxxxxxxxxxxxx		
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Other	0	0	0
Lease Pur. Princ.	0	0	0
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**Revenue Neutral Rate as defined by KSA 79-2988

Brad Cole

(Published in the Smith County Pioneer Thursday, July 28, 2022.)