State of Kansas
City 2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	13,873	3,242	.013575.24799 13.575 (13.576)
Special Highway		7	360		
Totals		xxxxxx	**14,233**	**3,242**	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			238817
RNR Hearing Notice		9			
Neighborhood Revitalization		10			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 11.113

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: _____ 2022
County Clerk

Rebecca R Mueller Mayor
Linda Mates Council member
Cheryl Cleaver Council Member
[illegible] Council Member

Governing Body

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

State of Kansas
City

City of Cedar

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,653	67	0	48	0	0
Debt Service						
TOTAL	**2,653**	**67**	**0**	**48**	**0**	**0**

County Treas Motor Vehicle Estimate 67
County Treas Recreational Vehicle Estimate 0
County Treas 16/20M Vehicle Estimate 48
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.02525
Recreational Vehicle Factor 0.00000
16/20M Vehicle Factor 0.01809
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Cedar

2023

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
	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
City

City of Cedar

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning 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. 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**

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, 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,398	14,866	7,556
Receipts:			
Ad Valorem Tax	2,548	2,573	xxxxxxxxxxxxxxxxx
Delinquent Tax	233	0	0
Motor Vehicle Tax	139	123	67
Recreational Vehicle Tax		2	0
16/20M Vehicle Tax	62	55	48
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax	47	0	0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax - Hospital	1,801	0	3,000
Other Income	1,942	0	0
Neighborhood Revitalization Rebate	-117	-63	-40
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**6,655**	**2,690**	**3,075**
Resources Available:	**20,053**	**17,556**	**10,631**
Operations	807	2,000	2,000
Mowing	291	1,000	1,000
Road Repairs	50	2,000	2,000
Street Utilities	2,238	3,000	3,000
Sales Tax - Hospital	1,801	0	3,000
Other	0	2,000	2,873
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**5,187**	**10,000**	**13,873**
Unencumbered Cash Balance Dec 31	14,866	7,556	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	10,873	10,873	13,873
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,873
		Tax Required	3,242
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,242

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Cedar

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	330	330	360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**330**	**330**	**360**
Resources Available:	**330**	**330**	**360**
Expenditures:			
Street Repairs	330	330	360
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**330**	**330**	**360**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	330	330	360

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cedar
will meet on August 31st @ 1:00 p.m @ the Court house 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 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 for 2021		Current Year Estimate for 2022		Proposed Budget 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	5,187	13.944	10,000	11.550	13,873	3,242	13.581
Special Highway	330		330		360		
Totals	**5,517**	**13.944**	**10,330**	**11.550**	**14,233**	**3,242**	**13.581**
						Revenue Neutral Rate	***11.113***
Less: Transfers	0		0		0		
Net Expenditure	5,517		10,330		14,233		
Total Tax Levied	2,635		2,653		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	188,967		229,689		238,723		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Sue Ri[illegible]0 CITY CLERK
Official Title: 0

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Cedar

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*	11.113	Proposed Tax Rate	13.581

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

City of Cedar 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	3,202	13.413	40
TOTAL	3,202	13.413	40

2022 July 1 Valuation: 238,723

Valuation Factor: 238.723

Neighborhood Revitalization Subj to Rebate: 3,011

Neighborhood Revitalization factor: 3.011

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cedar

will meet on August 31st @ 1:00 p.m @ the court house 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 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 for 2021		Current Year Estimate for 2022		Proposed Budget 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	5,187	13.944	10,000	11.550	13,873	3,242	13.581
Special Highway	330		330		360		
Totals	**5,517**	**13.944**	**10,330**	**11.550**	**14,233**	**3,242**	**13.581**
					*Revenue Neutral Rate***		***11.113***
Less: Transfers	0		0		0		
Net Expenditure	5,517		10,330		14,233		
Total Tax Levied	2,635		2,653		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	188,967		229,689		238,723		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Susie R. Cox CITY CLERK

Official Title: 0

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

Roll Call Vote

A Roll Call Vote of the [redacted] Cedar (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
Rebecca Mueller	✓		
Cheryl Gloser	✓		
Linda Matus	✓		
TOTAL			

Certified:

_____

Resolution No. 22-01

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

WHEREAS, the Revenue Neutral Rate for the City of Cedar was calculated as 11.113 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Cedar 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 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 ~~ATHOL~~ Cedar:

The City of Cedar shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.113 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 Mayor.

Rebecca R Mueller
Mayor

Attested:

_____
City Clerk

Notice of Revenue Neutral Rate Intent

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

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.581. The date of our hearing is August 31 at 1:00 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___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Sue Riley

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.