State of Kansas
City

2026

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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	11,249	3,848	19.487
Debt Service	10-113				
Library	12-1220				
Special Highway		7	350		
Totals		xxxxxx	11,599	3,848	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					197465
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	19.487
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Date Attested: Sept 8,11 2025

County Clerk

Rebecca Mueller Mayor
Monja Stubbs city council
Linda Matus City Council
Cheryl Cleaver City Council

Governing Body

State of Kansas
City

City of Cedar

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,848	162	0	29	0	0
Debt Service						
Library						
TOTAL	3,848	162	0	29	0	0

County Treas Motor Vehicle Estimate 162

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 29

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.04200

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00746

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Cedar

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Cedar

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

State of Kansas
City

City of Cedar

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

City of Cedar 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,230	9,728	5,697
Receipts:			
Ad Valorem Tax	3,786	3,848	xxxxxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	131	130	162
Recreational Vehicle Tax			0
16/20M Vehicle Tax	27	49	29
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax		57	13
Sales Tax - Hospital	1,132	1,500	1,500
Franchise Fees	1,930	0	0
Balance Adjustment	1,711		
Interest on Idle Funds	6		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,745**	**5,584**	**1,704**
Resources Available:	**15,975**	**15,312**	**7,401**
Expenditures:			
Operations	1,708	1,800	2,000
Mowing	875	3,500	4,000
Road Repairs		315	500
Street Utilities	2,532	2,500	3,000
Sales Tax - Hospital	1,132	1,500	1,500
Cash Reserve (2026 column)			249
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,247**	**9,615**	**11,249**
Unencumbered Cash Balance Dec 31	9,728	5,697	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	12,800	10,615	11,249
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,249
		Tax Required	3,848
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**3,848**

CPA Summary

City of Cedar

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax		350	350
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**350**	**350**
Resources Available:	**0**	**350**	**350**
Expenditures:			
Street Repairs		350	350
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**350**	**350**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	400	350	350

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Cedar
will meet on Sept. 8, 2025 at 7:00 P.M at Cedar Depot 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.
Detailed budget information is available at Smith County Clerk and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	6,247	17.594	9,615	16.992	11,249	3,848	19.486
Special Highway			350		350		
Totals	6,247	17.594	9,965	16.992	11,599	3,848	19.486
						*Revenue Neutral Rate***	*19.487*
Less: Transfers	0		0		0		
Net Expenditure	6,247		9,965		11,599		
Total Tax Levied	3,848		3,848		xxxxxxxxxxxxxxxxx		
Assessed Valuation	218,717		226,461		197,465		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Rebecca Mueller
City Official Title: Mayor

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Special Highway			350		350		
Totals	6,247	17.594	9,965	16.992	11,599	3,848	19.486
						*Revenue Neutral Rate**	19.487
Less: Transfers	0		0		0		
Net Expenditure	6,247		9,965		11,599		
Total Tax Levied	3,848		3,848		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	218,717		236,461		197,465		

Outstanding Indebtedness, January 1,	2023	2024	2025
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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** *Revenue Neutral Rate as defined by KSA 79-2988*

Rebecca Mueller
City Official Title: Mayor

(Published in the Smith County Pioneer Thursday, August 21, 2025.)