CERTIFICATE

Special District
2024

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
NW Fairview Cemetery District #7

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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	4,386	753	.440
Totals		xxxxxxxxxx	4,386	753	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					

1710232.00

County Clerk's Use Only

1214627
495605

Nov. 1, 2023 Total Assessed

Revenue Neutral Rate: 0.424

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Greg Billinger

Governing Body

Attest: 8-31, 2023

County Clerk

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NW Fairview Cemetery District #7
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	724	14	0	4	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	724	14	0	4	0	0

County Treas Motor Vehicle Estimate 14

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01934

RVT Factor 0.00000

16/20M Factor 0.00552

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2024

NW Fairview Cemetery District #7
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

NW Fairview Cemetery District #7
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.

NW Fairview Cemetery District #7
Smith County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,081	4,645	3,615
Receipts:			
Ad Valorem Tax	694	652	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	30	13	14
Recreational Vehicle Tax	1	0	0
16/20M Vehicle Tax	5	5	4
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR		0	0
Other	212		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**942**	**670**	**18**
Resources Available:	**6,023**	**5,315**	**3,633**
Expenditures:			
Mowing	1,000	1,000	1,000
Operations	378	700	700
Capital Outlay	0	0	2,686
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,378**	**1,700**	**4,386**
Unencumbered Cash Balance Dec 31	4,645	3,615	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,700	4,630	4,386
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,386
		Tax Required	753
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	753

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of

NW Fairview Cemetery District #7

Smith County

will meet on Aug 30th at 7:00 P.M. at 6091 B Rd Kensington 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. Clerks 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 2023		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	1,378	0.606	1,700	0.420	4,386	753	0.620
Totals	1,378	0.606	1,700	0.420	4,386	753	0.620
						*Revenue Neutral Rate***	*0.424*
Less: Transfers	0		0		0		
Net Expenditures	1,378		1,700		4,386		
Total Tax Levied	1,045		724		xxxxxxxxxxxxxxx		
Assessed Valuation	1,199,826		1,211,609		1,214,627		

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*

Gabriel Daily

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

NW Fairview Cemetery District #7

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*	0.424	Proposed Tax Rate	0.620

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

NW Fairview Cemetery District #7

Smith County

will meet on Aug 30th at 7:00 P.M. at 6091 B Rd Kensington 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. Clerks office and will be available at this hearing.

BUDGET SUMMARY

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	Prior Year Actual 2022		Current Year Estimate for 2023		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*
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Totals	1,378	0.606	1,700	0.420	4,386	753	0.620
						*Revenue Neutral Rate***	*0.424*
Less: Transfers	0		0		0		
Net Expenditures	1,378		1,700		4,386		
Total Tax Levied	1,045		724		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,199,826		1,211,609		1,214,627		

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*

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

Roll Call Vote

A Roll Call Vote of the NW Fairview Cemetery (Governing Body) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug. 30th 2023

Resolution No. 23-01

Governing Body Member	Yes	No	No Vote
Greg Billings	X		
Robin Billings	X		
TOTAL			

Certified:

Joella Billings

Resolution No. 23-01

A RESOLUTION OF THE NW FAIRVIEW CEMETARY, KANSAS TO LEVY A PROPERY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate of the NW Fairview Cemetery was calculated as .424 mills by the Smith County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30th, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of NW Fairview Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE NW FAIRVIEW CEMETARY BOARD;

The NW Fairview Cemetery Board shall levy a property tax rate exceeding the Revenue Neutral Rate of .424 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 30th **day of** Aug. **, 2023.**

Greg Billings

Board Member

John Billings

Board Member

Board Member