State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Lakewood Hills Improvement District

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	199,514	118,866	52.388
Debt Service	10-113				
Roads		6	53,500		
Sewer		6	144,658		
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	397,672	118,866	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,268,924

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 43.875

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

Christopher J Cain
Teisha Hutchison
Jami Smith

Attest: August 22, 2022
Linda M Button
County Clerk

Governing Body

Lakewood Hills Improvement District
Jefferson 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	99,677	13,189	350	0	0	251
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	99,677	13,189	350	0	0	251

County Treas Motor Vehicle Estimate 13,189

County Treas Recreational Vehicle Estimate 350

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 251

MVT Factor 0.13232

RVT Factor 0.00351

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00252

2023

Lakewood Hills Improvement District
Jefferson 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
General	Park	10,000			
Sewer	General	75,917	36,023	24,658	12-1,118
Sewer	Park			10,000	12-1,118
	Totals	85,917	36,023	34,658	
	Adjustments*			10000	
	Adjusted Totals	85,917	36,023	24,658	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Lakewood Hills Improvement District
Jefferson 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:										
2001-1	5/15/2001	5.125	285,000	222,000	5/15	5/15	10,763	6,000	10,455	7,000
Total G.O.				222,000			10,763	6,000	10,455	7,000
Revenue Bonds:										
Series 2001-A	5/15/2019	5.25	215,000	175,000	5/15	5/15	8,149	5,000	7,893	5,000
Series 2002-A	4/16/2002	5.00	300,000	249,000	4/16	4/16	11,350	6,000	11,050	7,000
Series 2007-A	2/28/2007	4.25	656,000	581,479	3/1	3/1	22,205	11,938	21,713	12,430
Total Revenue				1,005,479			41,704	22,938	40,656	24,430
Other:										
Total Other				0			0	0	0	0
Total				**1,227,479**			**52,467**	**28,938**	**51,111**	**31,430**

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
Shop Building	12/1/2007	240	4.75	80,000	31,733	6,146	6,146
			Total	**80,000**	**31,733**	**6,146**	**6,146**

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

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	26,851	0	0
Receipts:			
Ad Valorem Tax	93,314	99,677	xxxxxxxxxxxxxxx
Delinquent Tax	1,725		
Motor Vehicle Tax	12,326	11,980	13,189
Recreational Vehicle Tax	334	409	350
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			251
LAVTR			0
Assessments	43,475	40,000	40,000
Building Permit	175		
Soda Machine	1,597	1,600	1,600
Pet Registration	412	400	400
Reimbursement	776	200	200
Transfer	75,917	36,023	24,658
Interest on Idle Funds	136	140	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**230,187**	**190,429**	**80,648**
Resources Available:	**257,038**	**190,429**	**80,648**
Expenditures:			
Office	46,767	20,000	20,000
General Maintenance	32,307	10,000	12,000
Trash	24,482	25,000	26,000
Administration	24,219	5,000	9,389
Facilities	1,291	2,000	3,000
Lease Payments	6,125	6,125	6,125
Personnel	111,847	122,304	123,000
Transfer Out	10,000		
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**257,038**	**190,429**	**199,514**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	178,150	168,917	199,514
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	199,514
		Tax Required	118,866
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	118,866

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Roads**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	41,752	24,666	17,666
Receipts:			
Assessments	44,179	44,000	44,000
Interest on Idle Funds	2		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**44,181**	**44,000**	**44,000**
Resources Available:	**85,933**	**68,666**	**61,666**
Expenditures:			
Personnel	7,257	4,000	5,000
Supplies	41,410	35,000	36,000
Contractual	12,600	12,000	12,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**61,267**	**51,000**	**53,500**
Unencumbered Cash Balance Dec 31	24,666	17,666	8,166
2021/2022/2023 Budget Authority Amoun	50,514	51,000	53,500

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	83,851	54,332	54,909
Receipts:			
Sewer Charges	125,018	127,260	127,000
Delinquents	5,871	5,500	5,500
Assessments	12,552	12,500	12,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**143,441**	**145,260**	**145,000**
Resources Available:	**227,292**	**199,592**	**199,909**
Expenditures:			
Personnel	38,597	24,160	27,000
Maintenance & Supplies	45,848	72,000	65,000
Utlities	7,978	8,000	10,000
Contractual	4,620	4,500	8,000
Transfer	75,917	36,023	34,658
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**172,960**	**144,683**	**144,658**
Unencumbered Cash Balance Dec 31	54,332	54,909	55,251
2021/2022/2023 Budget Authority Amoun	138,588	147,000	144,658

See Tab A

Lakewood Hills Improvement District

NON-BUDGETED FUNDS

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Park			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	210	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		210
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	10,000									
Interest	3									
Total Receipts	10,003	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,003
Resources Available:	10,213	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,213
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	5,272									
Office	329									
Utilities	64									
Capital Outlay	300									
Total Expenditures	5,965	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,965
Cash Balance Dec 31	4,248	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,248 **
										4,248 **

** Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Lakewood Hills Improvement District

Jefferson County

will meet on August 22, 2022 at 7:00 pm at Lakewood Hills District Office 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 Lakewood Hills District 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	257,038	52.320	190,429	50.829	199,514	118,866	52.320
Debt Service							
Roads	61,267		51,000		53,500		
Sewer	172,960		144,683		144,658		
Non-Budgeted Funds	5,965						
Totals	497,230	52.320	386,112	50.829	397,672	118,866	52.320
						*Revenue Neutral Rate**	*43.875*
Less: Transfers	85,917		36,023		24,658		
Net Expenditures	411,313		350,089		373,014		
Total Tax Levied	99,675		99,677		xxxxxxxxxxxxxxx		
Assessed Valuation	1,905,108		1,961,051		2,271,905		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	222,000	222,000	222,000
Revenue Bonds	1,005,479	1,005,479	1,005,479
Other	0	0	0
Lease Pur. Princ.	40,487	36,213	31,733
Total	1,267,966	1,263,692	1,259,212

*Tax rates are expressed in mills.

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

Anita Amack

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 11, 2022)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

Lakewood Hills Improvement District

Jefferson County

will meet on August 22, 2022 at 7:00 pm at Lakewood Hills District Office 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 Lakewood Hills District 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 202		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	257,038	52.320	190,429	50.829	199,514	118,866	52.320
Debt Service							
Roads	61,267		51,000		53,500		
Sewer	172,960		144,683		144,658		
Non-Budgeted Funds	5,965						
Totals	497,230	52.320	386,112	50.829	397,672	118,866	52.320
						*Revenue Neutral Rate***	*43.875*
Less: Transfers	85,917		36,023		24,658		
Net Expenditures	411,313		350,089		373,014		
Total Tax Levied	99,675		99,677		xxxxxxxxxxxxxxx		
Assessed Valuation	1,905,108		1,961,051		2,271,905		

Outstanding Indebtedness,

Jan 1,	2020	2021	2022
G.O. Bonds	222,000	222,000	222,000
Revenue Bonds	1,005,479	1,005,479	1,005,479
Other	0	0	0
Lease Pur. Princ.	40,487	36,213	31,733
Total	1,267,966	1,263,692	1,259,212

*Tax rates are expressed in mills.

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

Anita Amack

Resolution No. 2022-05

A RESOLUTION OF LAKEWOOD HILLS IMPROVEMENT DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Lakewood Hills Improvement District was calculated as 43.875 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lakewood Hills Improvement District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lakewood Hills Improvement District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LAKEWOOD HILLS IMPROVEMENT DISTRICT:

Lakewood Hills Improvement District shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.875 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 22 day of August, 2022 and **SIGNED** by the Chairman.

Chairman

Attested:

District Clerk

NOTARY PUBLIC - State of Kansas
ANITA AMACK
My Appt. Exp. 11/09/2025

Roll Call Vote

A Roll Call Vote of the Board of Directors of Lakewood Hills Hearing to Exceed Revenue Neutral Rate held on August 22, 2022Improvement District, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Resolution No. 2022 - 05

Governing Body Member	Yes	No	No Vote
Christopher Cain	✓		
Tish Hutchison	✓		
Jami Smith	✓		
TOTAL	3		

NOTARY PUBLIC - State of Kansas
ANITA AMACK
My Appt. Exp. 11/09/2025

Certified 08/22/2025
Anita Amack
Clerk