State of Kansas
Special District

**CERTIFICATE**

2026

To the Clerk of Hamilton County, State of Kansas
We, the undersigned, officers of
**Syracuse Cemetery 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 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 | 17-1330 | 5 | 139,750 | 63,208 | 2.246 |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 139,750 | 63,208 | 2.246 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 6 | | | 28,159,070 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | 7 | | | |

| | |
|---|---|
| Revenue Neutral Rate | 2.140 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: 9-15, 2025

County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

Syracuse Cemetery District
Hamilton County

2026

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

| 2025 Budgeted Funds | Tax Levy Amount in 2025 Budget | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 60,129 | 5,135 | 58 | 209 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 60,129 | 5,135 | 58 | 209 | 0 | 0 |

County Treas Motor Vehicle Estimate 5,135

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 209

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08540

RVT Factor 0.00096

16/20M Factor 0.00348

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Syracuse Cemetery District
Hamilton County

**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 |
|---|---|---|---|---|---|
| | | | | | |
| None | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **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
Special District

Syracuse Cemetery District
Hamilton County

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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

State of Kansas
Special District
2026

Syracuse Cemetery District
Hamilton County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 96,414 | 88,262 | 73,168 |
| Receipts: | | | |
| Ad Valorem Tax | 60,087 | 60,129 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | - | - | - |
| Motor Vehicle Tax | - | 5,000 | 5,135 |
| Recreational Vehicle Tax | - | 60 | 58 |
| 16/20M Vehicle Tax | - | 300 | 209 |
| Commercial Vehicle Tax | - | - | - |
| Watercraft Tax | - | - | - |
| Insurance | - | - | - |
| Cremation Digging | 250 | 200 | 200 |
| Sale of Lots | 240 | 100 | 100 |
| Interest on Idle Funds | 545 | 400 | 250 |
| Neighborhood Revitalization Rebate | - | (1,283) | (1,339) |
| Miscellaneous | 14 | - | - |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **61,136** | **64,906** | **4,613** |
| **Resources Available:** | **157,550** | **153,168** | **77,781** |
| Expenditures: | | | |
| Payroll | 37,359 | 40,000 | 42,000 |
| Electricity and Water | 5,147 | 6,000 | 7,000 |
| Insurance | 4,554 | 5,000 | 5,250 |
| Supplies and Repair | 3,271 | 5,000 | 10,000 |
| Office Supplies | 1,233 | 2,000 | 2,000 |
| Marking Lots | - | - | 1,000 |
| Lease Payments | - | - | 10,000 |
| Sand and Oil | - | - | 2,500 |
| Contract Work | 16,844 | 20,000 | 22,500 |
| Equipment/Improvements | 630 | 2,000 | 37,500 |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | 250 | - | - |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **69,288** | **80,000** | **139,750** |
| Unencumbered Cash Balance Dec 31 | 88,262 | 73,168 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 150,100 | 151,060 | 139,750 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 139,750 |
| | | Tax Required | 61,969 |
| | Delinquent Comp Rate: | 2.0% | 1,239 |
| | | Amount of 2025 Ad Valorem Tax | 63,208 |

**CPA Summary**
No assurance is provided.

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

**Syracuse Cemetery District**

Hamilton County

will meet on September 4, 2025 at 8:00 AM at City Hall, Syracuse, KS 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 City Hall, Syracuse, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 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 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| **FUND** | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 69,288 | 2.000 | 80,000 | 2.245 | 139,750 | 63,208 | 2.250 |
| | | | | | | | |
| | | | | | | | |
| Totals | 69,288 | 2.000 | 80,000 | 2.245 | 139,750 | 63,208 | 2.250 |
| | | | | | | *Revenue Neutral Rate*** | *2.140* |
| Less: Transfers | - | | - | | - | | |
| Net Expenditures | 69,288 | | 80,000 | | 139,750 | | |
| Total Tax Levied | 55,423 | | 60,129 | | xxxxxxxxxxxx | | |
| Assessed Valuation | 27,716,459 | | 26,785,635 | | 28,097,310 | | |

| Outstanding Indebtedness, Jan 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| 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*

Daliz Oquendo

Clerk

Syracuse Cemetery District 2026

## 2026 Neighborhood Revitalization Rebate

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | 61,843 | 2.201 | 1,339 |
| 0 | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 61,843 | 2.201 | 1,339 |

2025 July 1 Valuation: 28,097,310

Valuation Factor: 28,097.310

Neighborhood Revitalization Subj to Rebate: 608,127

Neighborhood Revitalization factor: 608.127

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No.2025-01

**A RESOLUTION OF THE SYRACUSE CEMETERY DISTRICT, HAMILTON COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Syracuse Cemetery District was calculated as 2.140 mills by the Hamilton County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Syracuse Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 4, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of Syracuse Cemetery District, 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 SYRACUSE:**

The City of Syracuse shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.25 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 4th day of September, 2025 and **SIGNED** by the Board Chairman.

Board Chairman

Attested:

Secretary

# Roll Call Vote

A Roll Call Vote of the Governing Body of the Syracuse Cemetery District to Levy a Property Tax Exceeding

The Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

September 4, 2025

Resolution No. 2025-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Randy Braddock | X | | |
| David Grilliot | X | | |
| Ron Finlay | X | | |
| Vince Huser | X | | |
| Blake Upson | X | | |
| TOTAL | 5 | | |

Certified:

Secretary

# Proof of Publication

State of Kansas
County of Hamilton, SS:

Of lawful age, being duly sworn upon oath state that he/she is the editor of THE SYRACUSE JOURNAL.
THAT said newspaper has been published at weekly (50) times a year and has been so published for at least five years prior to the first publication of the attached notice.
THAT said paper was entered as a second class matter at the post office of its publication;
THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in HAMILTON County, Kansas and is NOT a trade, religious or fraternal publication and has been PRINTED and published in HAMILTON County Kansas.
THE ATTACHED was published on the following dates in a regular issue of said newspaper.

1st Publication was made on the 31 day of July, 20 25

2nd Publication was made on the ____ day of _____, 20____

3rd Publication was made on the ____ day of _____, 20____

4th Publication was made on the ____ day of _____, 20____

5th Publication was made on the ____ day of _____, 20____

6th Publication was made on the ____ day of _____, 20____

Publication Fee $_____

Affidavit, Notary's Fees $_____

Additional Copies $_____

Total Publication Fee $ 164.09

(Signed) [signature]

Witness my hand this 12th day of September, 20 25.

SUBSCRIBED and SWORN to before me this 12th

Day of September, 20 25.

[signature]
(Notary Public)

DENISE A. FINLAY
Notary Public, State of Kansas
My Appointment Expires
12-17-26

My commission expires on 12-17-26

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

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Syracuse Cemetery District

Hamilton County

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| | | | | | | | |
| | | | | | | | |
| Totals | 69,288 | 2.000 | 80,000 | 2.245 | 139,750 | 63,208 | 2.250 |
| | | | | | | *Revenue Neutral Rate*** | *2.140* |
| Less: Transfers | - | | - | | - | | |
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| Total Tax Levied | 55,423 | | 60,129 | | xxxxxxxxxxxx | | |
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| 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*

Daliz Oquendo

Clerk

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