

**CERTIFICATE**

To the Clerk of Smith County, State of Kansas  
We, the undersigned, officers of  
**Custer Cemetery District #3**

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 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-330	4	4,422	1,954	1.126
<b>Totals</b>		XXXXXXXXXX	4,422	1,954	
Budget Summary		5			
Resolution required? Notice of the vote to adopt required to be published?			No		County Clerk's Use Only 1734764 Nov. 1, 2019 Total Assessed Valuation

Assisted by:

**Adams, Brown, Beran & Ball, Chtd.**

Address:

PO Box 1186

Hays, KS 67601

Email:

mromme@abbb.com

*Kare Baetz*

Attest: \_\_\_\_\_, 2019

*John Stiefel, Deputy*  
County Clerk

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>1,900</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1,900</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>39,945</u>	
5b. Personal property 2018	- <u>36,038</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>3,907</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	<u>1,785</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>5,692</u>	
8. Total estimated valuation July, 1,2019	<u>1,733,154</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,727,462</u>	
10. Factor for increase (7 divided by 9)	<u>0.00330</u>	
11. Amount of increase (10 times 3)	+ \$ <u>6</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>1,906</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>1,906</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>48</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>1,954</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Custer Cemetery District #3  
Smith County

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Watercraft
General	1,900	34	0	16	0
Total	1,900	34	0	16	0

County Treas Motor Vehicle Estimate 34

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01789

RVT Factor 0.00000

16/20M Factor 0.00842

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,207	2,547	2,418
Receipts:			
Ad Valorem Tax	1,861	1,900	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	83	52	34
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	21	19	16
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,965</b>	<b>1,971</b>	<b>50</b>
<b>Resources Available:</b>	<b>4,172</b>	<b>4,518</b>	<b>2,468</b>
Expenditures:			
Personal Services	300	300	300
Mowing	1,050	1,200	1,200
Contractual Services	275	600	2,922
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>1,625</b>	<b>2,100</b>	<b>4,422</b>
Unencumbered Cash Balance Dec 31	2,547	2,418	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	3,198	4,400	4,422
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	4,422
		Tax Required	1,954
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	1,954

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Custer Cemetery District #3**  
Smith County

will meet on \_\_\_\_\_ at \_\_\_\_\_ at \_\_\_\_\_ for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at \_\_\_\_\_ and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits  
of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	1,625	1.276	2,100	1.189	4,422	1,954	1.127
Totals	1,625	1.276	2,100	1.189	4,422	1,954	1.127
Less: Transfers	0		0		0		
Net Expenditures	1,625		2,100		4,422		
Total Tax Levied	1,859		1,900		xxxxxxxxxxxxxxx		
Assessed Valuation	1,456,802		1,597,445		1,733,154		

## Outstanding Indebtedness,

Jan 1,	2017	2018	2019
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.

\_\_\_\_\_  
Special District Officer

No assurance is provided.  
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First Published in the Smith County Pioneer on August 15, 2019)

NOTICE OF BUDGET HEARING

Special Distr:

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will meet on Aug 21 at 7:00 pm 822031 480 Rd for the purpose of hearing and answering objections of taxpayers relating to the proposed tax of all funds and the amount of tax to be levied. Detailed budget information is available at \_\_\_\_\_ and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate*
General	1,625	1.276	2,100	1.189	4,422	1,954	1.127
Totals	1,625	1.276	2,100	1.189	4,422	1,954	1.127
Less: Capital	0		0		0		
Less: Debt Service	1,625		2,100		4,422		
Less: Other	0		0		0		
Total	1,625		2,100		4,422		

Supporting Information:

	2018	2019	2020
2018 Actual	0	0	0
2019 Actual	0	0	0
Other	0	0	0
Less: Post. Prior	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

*Karen Barty*  
Special District Officer

No assurance is provided.  
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