State of Kansas
Special District
2025

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	4,500	2,549	1.566
Totals		xxxxxxxxx	4,500	2,549	1.566
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1627766
Nov. 1, 2024 Total Assessed

Revenue Neutral Rate: 1.578

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Custer Cemetery District #3
Smith County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,550	47	1	35	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,550	47	1	35	0	2

County Treas Motor Vehicle Estimate 47

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.01843

RVT Factor 0.00039

16/20M Factor 0.01373

Comm Veh Facto 0.00000

Watercraft Facto 0.00078

2025

Custer Cemetery District #3
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
Special District

Custer Cemetery District #3
Smith County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Custer Cemetery District #3
Smith County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,979	3,285	1,866
Receipts:			
Ad Valorem Tax	2,549	2,423	xxxxxxxxxxxxxxxxx
Delinquent Tax		0	0
Motor Vehicle Tax	37	53	47
Recreational Vehicle Tax	2	1	1
16/20M Vehicle Tax	25	26	35
Commercial Vehicle Tax		0	0
Watercraft Tax		2	2
LAVTR		0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,613**	**2,505**	**85**
Resources Available:	**5,592**	**5,790**	**1,951**
Expenditures:			
Personal Services	300	300	300
Mowing	1,600	1,200	1,200
Operations	407	2,424	3,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,307**	**3,924**	**4,500**
Unencumbered Cash Balance Dec 31	3,285	1,866	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,500	4,500	4,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,500
		Tax Required	2,549
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,549

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,307	1.435	3,924	1.445	4,500	2,549	1.578
Totals	2,307	1.435	3,924	1.445	4,500	2,549	1.578
						*Revenue Neutral Rate***	*1.578*
Less: Transfers	0		0		0		
Net Expenditures	2,307		3,924		4,500		
Total Tax Levied	2,552		2,550		xxxxxxxxxxxxxxx		
Assessed Valuation	1,778,938		1,765,110		1,615,379		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*

0

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Custer Cemetery District #3
Smith County
will meet on August 13, 2024 at 7:30pm at 22081 180 Rd Lebanon KS 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,307	1.435	3,924	1.445	4,500	2,549	1.578
Totals	2,307	1.435	3,924	1.445	4,500	2,549	1.578
						*Revenue Neutral Rate***	*1.578*
Less: Transfers	0		0		0		
Net Expenditures	2,307		3,924		4,500		
Total Tax Levied	2,552		2,550		xxxxxxxxxxxxxxx		
Assessed Valuation	1,778,938		1,765,110		1,615,379		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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

Kare Baety

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Custer Cemetery District #3
Smith County
will meet on August 13, 2024 at 7:30pm at 22081 180 Rd Lebanon KS 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,307	1.435	3,924	1.446	4,500	2,549	1.578
Totals	2,307	1.435	3,924	1.446	4,500	2,549	1.578
					Revenue Neutral Rate**		1.578
Less: Transfers	0		0		0		
Net Expenditures	2,307		3,924		4,500		
Total Tax Levied	2,552		2,650		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,778,938		1,765,110		1,615,379		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

Kara Beatty

(Published in the Smith County Pioneer Thursday, August 1, 2024.)