State of Kansas
Special District
2023

# 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 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 | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 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 | 2,552 | .001434563761.435 |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 4,500 | 2,552 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | 7 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

1778938
Nov. 1, 2022 Total Assessed

Revenue Neutral Rate 1.131

Assisted by:
**AdamsBrown, LLC**

Address:
PO Box 1186
Hays, KS 67601
Email:

Kaye Baeth
Val Burgess

Attest: _____, 2022

County Clerk

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Custer Cemetery District #3
Smith 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 | 1,996 | 28 | 1 | 22 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,996 | 28 | 1 | 22 | 0 | 0 |

County Treas Motor Vehicle Estimate 28

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01403

RVT Factor 0.00050

16/20M Factor 0.01102

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2023

Custer Cemetery District #3
Smith 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 |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

State of Kansas
Special District

Custer Cemetery District #3
Smith 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: | | | | | | | | | | |
| 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | **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**

2023 State of Kansas
Special District

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,756 | 3,011 | 1,897 |
| Receipts: | | | |
| Ad Valorem Tax | 2,000 | 1,936 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | 0 | 0 |
| Motor Vehicle Tax | 40 | 27 | 28 |
| Recreational Vehicle Tax | 2 | 0 | 1 |
| 16/20M Vehicle Tax | 22 | 22 | 22 |
| Commercial Vehicle Tax | | 0 | 0 |
| Watercraft Tax | | 1 | 0 |
| LAVTR | | | 0 |
| | | | |
| | | | |
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| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,064** | **1,986** | **51** |
| **Resources Available:** | **4,820** | **4,997** | **1,948** |
| Expenditures: | | | |
| Personal Services | 300 | 300 | 300 |
| Mowing | 1,200 | 1,200 | 1,200 |
| Operations | 309 | 1,600 | 3,000 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **1,809** | **3,100** | **4,500** |
| Unencumbered Cash Balance Dec 31 | 3,011 | 1,897 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 4,204 | 4,204 | 4,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,500 |
| | | Tax Required | 2,552 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 2,552 |

**CPA Summary**
No assurance is provided. Substantially all disclosures omitted.

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

State of Kansas
2023 Special District

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

will meet on August 31th at 4:00 p.m at Smith County Courthouse 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 Clerk's 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 | 1,809 | 1.115 | 3,100 | 1.119 | 4,500 | 2,552 | 1.447 |
| Totals | 1,809 | 1.115 | 3,100 | 1.119 | 4,500 | 2,552 | 1.447 |
| | | | | | | *Revenue Neutral Rate*** | *1.131* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,809 | | 3,100 | | 4,500 | | |
| Total Tax Levied | 1,995 | | 1,996 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,789,857 | | 1,783,488 | | 1,764,106 | | |

Outstanding Indebtedness,

| Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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 Beaty

2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
**Custer Cemetery District #3**
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* | 1.131 | Proposed Tax Rate | 1.447 |

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

The governing body of 2023

**Custer Cemetery District #3**

Smith County

will meet on August 31th at 4:00 p.m at Smith County Courthouse 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 Clerk's 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.

| FUND | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 1,809 | 1.115 | 3,100 | 1.119 | 4,500 | 2,552 | 1.447 |
| Totals | 1,809 | 1.115 | 3,100 | 1.119 | 4,500 | 2,552 | 1.447 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,809 | | 3,100 | | 4,500 | | |
| Total Tax Levied | 1,995 | | 1,996 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,789,857 | | 1,783,488 | | 1,764,106 | | |
| | | | | | *Revenue Neutral Rate*** | | 1.131 |

Outstanding Indebtedness, Jan 1,

| | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

Kari Bart

***(Published in the Smith County Pioneer Thursday, July 28, 2022.)***

Resolution No. 22-01

**A RESOLUTION OF THE CUSTER CEMETERY DISTRICT #3, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Custer Cemetery District #3 was calculated as 1.131 mills by the Smith County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Custer Cemetery District #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 31, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Custer Cemetery District #3, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CUSTER CEMETERY DISTRICT #3:**

The Custer Cemetery District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.131 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 31 day of August 31, 2022 and **SIGNED** by the Governing Body.

BOARD MEMBERS

Karen Bach

Val Burgess

_____

## Roll Call Vote

A Roll Call Vote of the Custer Cemetery District #3 (Governing Body) To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 31 2022
Resolution No. 2201

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Kari Baetz | ✓ | | |
| Val Burgess | X | | |
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| **TOTAL** | | | |

Certified:

_____

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Custer Cemetery **, HEREBY NOTIFIES THE** Smith **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.447. The date of our hearing is August 31 at 4 AM/(PM) and will be held at Smith Co Courthouse in Smith Center, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on July 19, 2022.

(Seal)

Karen Baeth

Clerk or Officer of Governing Body

**NOTE**: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.