State of Kansas
Special District
2022

## 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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | 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 | 4,204 | 1,996 | 1.119 |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 4,204 | 1,996 | 1.119 |
| Budget Summary | | 6 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | 7 | | | 1783488 |
| | | | | | Nov. 1, 2021 Total Assessed Valuation |

Assisted by:
**Adams Brown LLC**

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Kara Baetz
Russell Baetz
Val Burgess

Attest: 9/21, 2021

Ashley Mayer
County Clerk

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Custer Cemetery District #3
Smith County

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

| 2021 Budgeted Funds | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,995 | 27 | 0 | 22 | 0 | 1 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,995 | 27 | 0 | 22 | 0 | 1 |

County Treas Motor Vehicle Estimate 27

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.01353

RVT Factor 0.00000

16/20M Factor 0.01103

Comm Veh Facto 0.00000

Watercraft Facto 0.00050


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Custer Cemetery District #3
Smith County

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | 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 2021 and/or 2022 from a non-budgeted fund.

*(First published in the Smith Co. Pioneer Thursday, August 19, 2021 2021.)*

The governing body of
Custer Cemetery District #3
will meet on 9/7/21 7:30pm at 220N 130 W for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at clerks office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,712 | 1.126 | 2,600 | 1.115 | 4,204 | 1,996 | 1.119 |
| Totals | 1,712 | 1.126 | 2,600 | 1.115 | 4,204 | 1,996 | 1.119 |
| *Revenue Neutral Rate*** | | | | | | | 1.119 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,712 | | 2,600 | | 4,204 | | |
| Total Tax Levied | 1,954 | | 1,995 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,734,764 | | 1,789,857 | | 1,783,488 | | |

Outstanding Indebtedness, Jan 1.

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| 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 2021 Kansas Senate Bill 13.

Kare Bailey
Special District Officer

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Custer Cemetery District #3
Smith County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total G.O. | | | | | | | | | | |
| Revenue Bonds: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Revenue | | | | | | | | | | |
| Other: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Other | | | | | | | | | | |
| 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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


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

State of Kansas
Special District
2022

| Adopted Budget **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,452 | 2,756 | 2,158 |
| Receipts: | | | |
| Ad Valorem Tax | 1,954 | 1,955 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 5 | 0 | 0 |
| Motor Vehicle Tax | 43 | 34 | 27 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 14 | 13 | 22 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 1 |
| LAVTR | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,016** | **2,002** | **50** |
| **Resources Available:** | **4,468** | **4,758** | **2,208** |
| Expenditures: | | | |
| Personal Services | 300 | 300 | 300 |
| Mowing | 900 | 1,200 | 1,200 |
| Operations | 512 | 1,100 | 2,704 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **1,712** | **2,600** | **4,204** |
| Unencumbered Cash Balance Dec 31 | 2,756 | 2,158 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 4,422 | 4,204 | 4,204 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,204 |
| | | Tax Required | 1,996 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 1,996 |

**CPA Summary**

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