

CERTIFICATE

TO THE CLERK OF: SEWARD COUNTY, STATE OF KANSAS  
WE, THE UNDERSIGNED, DULY ELECTED, QUALIFIED AND ACTING OFFICERS OF

KISMET 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 AS THE MAXIMUM EXPENDITURE AND (3) THE AMOUNT(S) OF 2016 AD VALOREM TAX FOR THE VARIOUS FUNDS FOR THE BUDGET YEAR 2017.

|                                      |         | 2017 ADOPTED BUDGET |              | COUNTY CLERK'S<br>USE ONLY |
|--------------------------------------|---------|---------------------|--------------|----------------------------|
| TALBE OF CONTENTS                    | K.S.A.  | PAGE<br>NO.         | EXPENDITURES |                            |
| FUND                                 | K.S.A.  |                     |              |                            |
| LEVY LIMITS FOR TAX FUNDS            |         | 2                   |              |                            |
| ALLOCATION OF MVT, RVT, 16/20        |         | 3                   |              |                            |
| STATEMENT OF INDEBTEDNESS            |         | 4                   |              |                            |
| STATEMENT OF CONDITIONAL LEASE, ECT. |         | 4                   |              |                            |
| GENERAL                              | 17-1330 | 5                   | 82,600       | 24,207                     |
|                                      |         |                     |              | 1.50%                      |
|                                      |         |                     |              |                            |
|                                      |         |                     |              |                            |
| TOTALS                               |         | XXXXXXXXXX          | 82,600       | 24,207                     |
| PUBLICATION                          |         |                     |              | 1.50%                      |
| FINAL ASSESSED VALUATION             |         |                     |              | 110,076,227                |

|   |
|---|
| STATE USE ONLY  |
| RECEIVED _____  |
| REVIEWED BY _____   |
| FOLLOW UP: YES <input type="checkbox"/> NO <input type="checkbox"/> |

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

*Jim Jones* President  
*Ryan D. McCoy* v.p.  
*Bret W. Stabel*  
 GOVERNING BODY

*Carolyn Deason* Clerk  
*Anita Evans*, Sec. Treasurer

ATTEST: August 11, 2016

Stacia D. Long  
 COUNTY CLERK

# PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Stacey Rinehart, being first duly sworn, says that she is the publisher - principal clerk - of

## HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published and circulated in Seward County, Kansas, with a general paid circulation in Seward County, Kansas, and that said newspaper is not a trade, or professional publication.

Said newspaper is published at least weekly 50 times a year; has been published continuously and uninterrupted in said county and state for a period of five years prior to the first publication of said notice; and has been deposited in the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the

entire issue of said newspaper for one time, the publication thereof on the 22<sup>nd</sup> day of July

Stacey Rinehart

SUBSCRIBED AND SWORN to before me this 22<sup>nd</sup>

July, 2016

[Signature]

(First published in High Plains Daily Leader & Times on July 22, 2016) 1

### NOTICE OF HEARING BUDGET

STATE OF KANSAS  
KISMET CEMETERY DISTRICT  
2017

THE GOVERNING BODY OF THE KISMET CEMETERY DISTRICT WILL MEET ON THE 9TH DAY OF AUGUST, 2016 AT KISMET CITY HALL AT 7:30PM FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

DETAILED BUDGET INFORMATION IS AVAILABLE AT ANITA EVANS RESIDENCE AND WILL BE AVAILABLE AT THIS HEARING.

### BUDGET SUMMARY

PROPOSED BUDGET 2017 EXPENDITURES AND AMOUNT OF 2016 TAX TO BE LEVIED ESTABLISH THE MAXIMUM LIMITS OF THE 2017 BUDGET. THE ESTIMATED TAX RATE\* IS SUBJECT TO CHANGE DEPENDING ON FINAL ASSESSED VALUATION.

| FUND               | 2015                           |                  | 2016                                  |                  | PROPOSED BUDGET 2017 |                               |               |
|--------------------|--------------------------------|------------------|---------------------------------------|------------------|----------------------|-------------------------------|---------------|
|                    | PRIOR YEAR ACTUAL EXPENDITURES | ACTUAL TAX RATE* | CURRENT YEAR ESTIMATE OF EXPENDITURES | ACTUAL TAX RATE* | EXPENDITURES         | AMOUNT OF 2016 AD VALOREM TAX | EST TAX RATE* |
| GENERAL            | 21,973                         | 1.40             | 23,500                                | 1.50             | 82,600               | 24,207                        | 1.50          |
| TOTAL              | 21,973                         | 1.40             | 23,500                                | 1.50             | 82,600               | 24,207                        | 1.50          |
| TOTAL TAX LEVIED   | 26,016                         |                  | 26,509                                |                  | 16,125,271           |                               |               |
| ASSESSED VALUATION | 18,560,344                     |                  | 17,632,133                            |                  | 16,125,271           |                               |               |
| TOTAL              | 18,560,344                     |                  | 17,632,133                            |                  | 16,125,271           |                               |               |
| G.O. BONDS         | 2014 NONE                      |                  | 2015 NONE                             |                  | 2016 NONE            |                               |               |

OUTSTANDING INDEBTEDNESS, JANUARY 1,

\*TAX RATES ARE EXPRESSED IN MILLS

Anita Evans  
CLERK

COMPUTATION TO DETERMINE LIMIT FOR 2017 BUDGET

|  |            |        |
|--|------------|--------|
| 1. TOTAL TAX LEVY AMOUNT IN 2016 BUDGET  |            | 26,509 |
| 2. DEBT SERVICE LEVY IN 2016 BUDGET  |            |        |
| 3. TAX LEVY EXCLUDING DEBT SERVICE   |            | 26,509 |
| 2016 VALUATION INFORMATION FOR VALUATION ADJUSTMENTS:                              |            |        |
| 4. NEW IMPROVEMENTS FOR 2016:  | 198,124    |        |
| 5. INCREASE IN PERSONAL PROPERTY: FOR 2016   |            |        |
| 5a. PERSONAL PROPERTY 2016   | 2,105,700  |        |
| 5b. PERSONAL PROPERTY 2015   | 3,370,041  |        |
| 5c. INCREASE IN PERSONAL PROPERTY (5a MINUS 5b)<br>IF 5c IS NEGATIVE, ENTER A ZERO |            | 0      |
| 6. VALUATION OF PROPERTY THAT HAS CHANGED IN USE DURING 2016                       | 50,103     |        |
| 7. TOTAL VALUATION ADJUSTMENT (SUM OF 4, 5c AND 6)                                 | 248,227    |        |
| 8. TOTAL ESTIMATED VALUATION JULY 1, 2016  | 16,125,271 |        |
| 9. TOTAL VALUATION LESS VALUATION ADJUSTMENT (8 MINUS 7)                           | 15,877,044 |        |
| 10. FACTOR FOR INCREASE (7 DIVIDED BY 9)   | 0.01563    |        |
| 11. AMOUNT OF INCREASE (10 TIMES 3)  |            | 414    |
| 12. TAX LEVY, EXCLUDING DEBT SERVICE, PRIOR TO CPI ADJUSTMENT                      |            | 26,923 |
| 13. DEBT SERVICE LEVY IN THIS 2017 BUDGET  |            | 0      |
| 14. LEVY, INCLUDING DEBT SERVICE PRIOR TO CPI ADJUST                               |            | 26,923 |
| 15. CONSUMER PRICE INDEX - CALENDAR YEAR 2015                                      |            | 0.125% |
| 16 CONSUMER PRICE INDEX ADJUST.  |            | 34     |
| 17 MAXIMUM LEVY FOR BUDGET 2017 INCLUDING DEBT SERVICE                             |            | 26,957 |
| TOTAL LEVY IN 2017 BUDGET  |            | 24,207 |

IF THE 2017 ADOPTED BUDGET INCLUDES A TOTAL PROPERTY TAX LEVY EXCEEDING THE DOLLAR AMOUNT IN  
IN LINE 18 YOU MUST PUBLISH NOTICE OF VOTE BY THE GOVERNING BODY TO ADOPT SUCH BUDGET AND  
ATTACH A COPY OF THE PUBLISHED NOTICE TO THIS BUDGET.

ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX

| 2016 BUDGETED FUND | TAX LEVY AMT. IN | ALLOCATION FOR YEAR 2017 |     |            |
|--------------------|------------------|--------------------------|-----|------------|
| NAMES              | 2016 BUDGET      | MVT                      | RVT | 16/20 VEH. |
| GENERAL            | 26,016           | 548                      | 45  | 275        |
|                    |                  |                          |     |            |
|                    |                  |                          |     |            |
|                    |                  |                          |     |            |
| TOTAL              | 26,016           | 548                      | 45  | 275        |

$$\begin{array}{r}
 \frac{0.02106}{\text{MVT FACTOR}} \qquad \frac{0.00173}{\text{RVT FACTOR}} \qquad \frac{0.01057}{\text{16/20M FACTOR}}
 \end{array}$$

NOTE: DO NOT ALLOCATE TO NEW, DISCONTINUED, OR ANY FUNDS THAT DID NOT HAVE A TAX LEVY IN 2016



ADOPTED BUDGET

| GENERAL FUND                          | CODE | PRIOR YEAR<br>ACTUAL 2015                       | CURRENT YEAR<br>ESTIMATE 2016 | PROPOSED BUDGET<br>YEAR 2017 |
|---------------------------------------|------|---|-------------------------------|------------------------------|
| UNENCUMBERED CASH BALANCE JANUARY 1   |      | 45,012  | 51,159                        | 55,915                       |
| COUNTY TREASURER BALANCE JANUARY 1    |      |   |                               | XXXXXXXXXXXXXXXXXX           |
| RECEIPTS:                             |      |   |                               |                              |
| AD VALOREM TAX                        |      | 25,747  | 25,858                        | XXXXXXXXXXXXXXXXXX           |
| DELINQUENT TAX                        |      | 227   | 100                           | 100                          |
| MOTOR VEHICLE TAX                     |      | 858   | 888                           | 868                          |
| GRAVE OPENINGS/LOT SALES              |      | 1,150   | 1,200                         | 1,300                        |
| INTEREST ON IDLE FUNDS                |      | 60  | 60                            | 60                           |
| MISCELLANEOUS                         |      |   |                               |                              |
| ROYALTIES                             |      | 78  | 150                           | 150                          |
| TOTAL RECEIPTS                        |      | 28,120  | 28,256                        | 2,478                        |
| RESOURCES AVAILABLE                   |      | 73,132  | 79,415                        | 58,393                       |
| EXPENDITURES:                         |      |   |                               |                              |
| PERSONAL SERVICES                     |      | 7,123   | 8,000                         | 8,700                        |
| CONTRACTUAL                           |      | 5,100   | 5,500                         | 6,400                        |
| COMMODITIES                           |      | 3,500   | 4,000                         | 6,000                        |
| CAPITAL OUTLAY                        |      | 6,250   | 6,000                         | 61,500                       |
| TOTAL EXPENDITURES                    |      | 21,973  | 23,500                        | 82,600                       |
| COUNTY TREASURER BALANCE DECEMBER 31  |      |   | XXXXXXXXXXXXXXXXXX            | XXXXXXXXXXXXXXXXXX           |
| UNENCUMBERED CASH BALANCE DECEMBER 31 |      | 51,159  | 55,915                        | XXXXXXXXXXXXXXXXXX           |
| BUDGET AUTHORITY                      |      | 75,557  | 82,300                        |                              |
|                                       |      | NON-APPROPRIATED BALANCE                        |                               |                              |
|                                       |      | TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE |                               | 82,600                       |
|                                       |      | TAX REQUIRED                                    |                               | 24,207                       |
|                                       |      | DELINQUENCY COMPUTATION                         |                               |                              |
|                                       |      | AMOUNT OF 2016 AD VALOREM TAX                   |                               | 24,207                       |

NOTICE OF HEARING BUDGET

THE GOVERNING BODY OF THE KISMET CEMETERY DISTRICT WILL MEET ON THE 9TH DAY OF AUGUST, 2016  
 AT KISMET CITY HALL AT 7:30PM FOR THE PURPOSE OF HEARING AND ANSWERING  
 OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

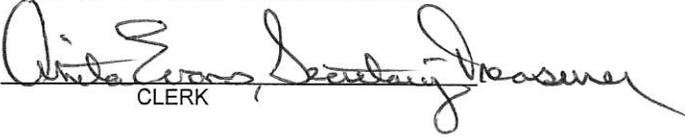
DETAILED BUDGET INFORMATION IS AVAILABLE AT ANITA EVANS RESIDENCE AND WILL BE AVAILABLE  
 AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2017 EXPENDITURES AND AMOUNT OF 2016 TAX TO BE LEVIED ESTABLISH THE  
 MAXIMUM LIMITS OF THE 2017 BUDGET. THE ESTIMATED TAX RATE\* IS SUBJECT TO CHANGE DEPENDING  
 ON FINAL ASSESSED VALUATION.

| FUND                                 | 2015                                 |                        | 2016  |                        | PROPOSED BUDGET 2017 |                                     |                     |
|--------------------------------------|--------------------------------------|------------------------|---|------------------------|----------------------|-------------------------------------|---------------------|
|                                      | PRIOR YEAR<br>ACTUAL<br>EXPENDITURES | ACTUAL<br>TAX<br>RATE* | CURRENT YEAR<br>ESTIMATE OF<br>EXPENDITURES | ACTUAL<br>TAX<br>RATE* | EXPENDITURES         | AMOUNT OF<br>2016 AD<br>VALOREM TAX | EST<br>TAX<br>RATE* |
| GENERAL                              | 21,973                               | 1.40                   | 23,500                                      | 1.50                   | 82,600               | 24,207                              | 1.50                |
| TOTAL                                | 21,973                               | 1.40                   | 23,500                                      | 1.50                   | 82,600               | XXXXXXXXXXXX                        | 1.50                |
| TOTAL TAX LEVIED                     | 26,016                               |                        | 26,509                                      |                        | 24,207               |                                     |                     |
| ASSESSED VALUATION                   | 18,560,344                           |                        | 17,632,133                                  |                        | 16,125,271           |                                     |                     |
| TOTAL                                | 18,560,344                           |                        | 17,632,133                                  |                        | 16,125,271           |                                     |                     |
| OUTSTANDING INDEBTEDNESS, JANUARY 1, |                                      |                        |   |                        |                      |                                     |                     |
| G.O. BONDS                           | 2014<br>NONE                         |                        | 2015<br>NONE                                |                        | 2016<br>NONE         |                                     |                     |

\*TAX RATES ARE EXPRESSED IN MILLS.

  
 CLERK