State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Seward, State of Kansas
We, the undersigned, 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 maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	99,257	39,196	3.029
Debt Service	10-113				
Totals		xxxxxxxxx	99,257	39,196	3.029
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

12,941,613
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.967
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
HAY-RICE & ASSOCIATES, CHTD.

Address:
PO BOX 2707
LIBERA, KS 67905-2707
Email:
DUSTIN@HAYRICE.COM

Attest: 9-8, 2025
Stacie D. Long
County Clerk

Governing Body

CPA Summary

Kismet Cemetery District
Seward

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,977	1,217	18	32	82	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	25,977	1,217	18	32	82	0

County Treas Motor Vehicle Estimate 1,217

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 82

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04685

RVT Factor 0.00069

16/20M Factor 0.00123

Comm Veh Facto 0.00316

Watercraft Facto: 0.00000

2026

Kismet Cemetery District
Seward

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Kismet Cemetery District
Seward

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,433	68,085	58,712
Receipts:			
Ad Valorem Tax	25,574	25,977	xxxxxxxxxxxxxxx
Delinquent Tax	88		
Motor Vehicle Tax	1,113	1,042	1,217
Recreational Vehicle Tax	16	13	18
16/20M Vehicle Tax	55	0	32
Commercial Vehicle Tax	74	45	82
Watercraft Tax		0	0
Grave Openings/Lot Sales	4,267	2,500	
Interest on Idle Funds	43	50	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**31,230**	**29,627**	**1,349**
Resources Available:	**118,663**	**97,712**	**60,061**
Expenditures:			
Personal Services	14,092	12,000	13,000
Contractual	23,662	20,000	15,000
Commodities	324	2,000	5,045
Capital Outlay	12,500	5,000	66,212
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**50,578**	**39,000**	**99,257**
Unencumbered Cash Balance Dec 31	68,085	58,712	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	100,925	107,500	99,257
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,257
		Tax Required	39,196
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	39,196

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District
2026

The governing body of

Kismet Cemetery District

Seward

will meet on August 26, 2025 at 7:30 PM at Kismet City Hall 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 Anita Evans Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	50,578	1.655	39,000	1.830	99,257	39,196	2.967
Debt Service							
Totals	50,578	1.655	39,000	1.830	99,257	39,196	2.967
						*Revenue Neutral Rate***	*1.967*
Less: Transfers	0		0		0		
Net Expenditures	50,578		39,000		99,257		
Total Tax Levied	25,977		25,977		xxxxxxxxxxxxxxx		
Assessed Valuation	15,699,671		14,199,424		13,212,413		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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*

Anita Evans
Treasurer

Resolution No. 2025

A RESOLUTION OF THE KISMET CEMETERY DISTRICT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Kismet Cemetery District was calculated as 1.967 mills by the Seward County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE KISMET CEMETERY DISTRICT:

The Kismet Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.967 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 26th day of August, 2025 and **SIGNED** by the Governing Body.

Jason Jennings President

Brit Dorschel Vice-President

Alfred Button Alfred Button

Laura Ball Clerk

Anita Evans Asst. Treas

_____

_____

_____

Attested:

Anita Evans, Asst. Treas.

Roll Call Vote

A Roll Call Vote of the Kismet Cemetery District To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. 2025

Governing Body Member	Yes	No	No Vote
Jason Jennings	X		
Bret Nosekabel	X		
Anita Evans	X		
Laura Ball	X		
Alfred Button	X		
TOTAL			

Certified:

Anita Evans, Secretary

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay Bales, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at 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 regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 7 day of August, 2025

Shay Bales

SUBSCRIBED AND SWORN to before me this 7 day of August, 2025.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 59.40

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas
August 7, 2025)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas Special District

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Kismet Cemetery District
Seward
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Debt Service							
Totals	50,578	1.655	39,000	1.830	99,257	39,196	2.967
Less: Transfers	0		0			Revenue Neutral Rate**	1.967
Net Expenditures	50,578		39,000		0		
Total Tax Levied	25,977		25,977		99,257		
Assessed Valuation	15,699,671		14,199,424		xxxxxxxxxxxxxxx 13,212,413		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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

Anita Evans
Treasurer

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