State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Seward County, 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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	100,925	25,977	1.655
Debt Service	10-113				
Totals		xxxxxxxxx	100,925	25,977	1.655
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

15,699,671
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.866

Assisted by:
HAY - RICE & ASSOCIATES, CHTD.

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

Jason Jennings	President
Brett Vorhabel	Vice President
Anita Evans	Secretary Treasurer
Laura Bell	Clerk

Attest: 8-15, 2023
Stacie D. Long
County Clerk

Governing Body

CPA Summary

Kismet Cemetery District
Seward County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	26,088	1,039	12	0	53	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	26,088	1,039	12	0	53	0

County Treas Motor Vehicle Estimate 1,039

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 53

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03983

RVT Factor 0.00046

16/20M Factor 0.00000

Comm Veh Facto 0.00203

Watercraft Facto: 0.00000

2024

Kismet Cemetery District
Seward County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Kismet Cemetery District
Seward County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

Kismet Cemetery District
Seward County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	86,446	87,330	71,394
Receipts:			
Ad Valorem Tax	25,313	26,088	xxxxxxxxxxxxxxx
Delinquent Tax	469	0	
Motor Vehicle Tax	1,103	1,179	1,039
Recreational Vehicle Tax	13	14	12
16/20M Vehicle Tax	31	0	0
Commercial Vehicle Tax	58	66	53
Watercraft Tax	0	0	0
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Grave Openings/Lot Sales	2,400	2,400	2,400
Interest on Idle Funds	47	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**29,434**	**29,797**	**3,554**
Resources Available:	**115,880**	**117,127**	**74,948**
Expenditures:			
Personal Services	11,152	11,000	11,500
Contractual	11,615	14,000	12,000
Commodities	5,783	5,733	7,425
Capital Outlay	0	15,000	70,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**28,550**	**45,733**	**100,925**
Unencumbered Cash Balance Dec 31	87,330	71,394	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	95,210	100,733	100,925
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,925
		Tax Required	25,977
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	25,977

CPA Summary

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of
Kismet Cemetery District
Seward County
will meet on August 7, 2023 at 7:30 PM at Kismet Lions Den 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 Anita Evans Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 202		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	28,550	1.651	45,733	1.541	100,925	25,977	1.866
Debt Service							
Totals	28,550	1.651	45,733	1.541	100,925	25,977	1.866
						*Revenue Neutral Rate***	*1.866*
Less: Transfers	0		0		0		
Net Expenditures	28,550		45,733		100,925		
Total Tax Levied	26,088		26,088		xxxxxxxxxxxxxxx		
Assessed Valuation	15,810,005		16,857,589		13,919,995		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie 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 23 day of July, 2023

Leslie Bales

SUBSCRIBED AND SWORN to before me this 23 day of July, 2023

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 40.50

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

(First Published in the High Plains Daily Leader & Times, Liberal Kansas July 23, 2023)t1

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Totals	28,550	1.651	45,733	1.541	100,925	25,977	1.866
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Less: Transfers	0		0		0		
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Anita Evans