State of Kansas
Special District

2023

CERTIFICATE

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 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	Amount of 2022 Ad Valorem Tax	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	100,733	26,088	1.541
--					
Totals		xxxxxxxxx	100,733	26,088	1.541
Budget Summary		6			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
16,857,589
Nov. 1, 2022 Total Assessed Valuation

Assisted by:
HAY · RICE & ASSOCIATES, CHTD.

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

	President
	Vice-President
	Secretary-Treasurer
	Clerk

Attest: August 16, 2022

County Clerk — Governing Body

CPA Summary

Kismet Cemetery District
Seward 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	26,088	1,179	14	0	66	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	26,088	1,179	14	0	66	0

County Treas Motor Vehicle Estimate 1,179

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 66

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04519

RVT Factor 0.00054

16/20M Factor 0.00000

Comm Veh Facto 0.00253

Watercraft Facto 0.00000

2023

Kismet Cemetery District
Seward 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					
	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.

Kismet Cemetery District
Seward 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:										
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 1,2022	Payments Due 2022	Payments Due 2023
			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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	79,914	86,447	70,966
Receipts:			
Ad Valorem Tax	25,802	26,088	xxxxxxxxxxxxxxxx
Delinquent Tax	173	0	
Motor Vehicle Tax	1,143	960	1,179
Recreational Vehicle Tax	16	9	14
16/20M Vehicle Tax	12	0	0
Commercial Vehicle Tax	70	42	66
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Grave Openings/Lot Sales	2,084	2,400	2,400
Interest on Idle Funds	46	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**29,346**	**29,519**	**3,679**
Resources Available:	**109,260**	**115,966**	**74,645**
Expenditures:			
Personal Services	10,505	10,000	11,000
Contractual	11,784	15,000	14,000
Commodities	524	5,000	5,733
Capital Outlay	0	15,000	70,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**22,813**	**45,000**	**100,733**
Unencumbered Cash Balance Dec 31	86,447	70,966	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	85,000	95,210	100,733
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,733
		Tax Required	26,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	26,088

CPA Summary

State of Kansas
Special District
2023

NOTICE OF BUDGET HEARING

The governing body of
Kismet Cemetery District
Seward County
will meet on August 15, 2022 at 7:30 PM at Lions Den, Kismet, KS 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 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	Estimate Tax Rate*
General	22,813	1.661	45,000	1.651	100,733	26,088	1.540
Debt Service							
Totals	22,813	1.661	45,000	1.651	100,733	26,088	1.540
*Revenue Neutral Rate***							*1.541*
Less: Transfers	0		0		0		
Net Expenditures	22,813		45,000		100,733		
Total Tax Levied	26,281		26,088		xxxxxxxxxxxxxxx		
Assessed Valuation	15,825,745		15,810,005		16,941,834		

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 2021 Kansas Senate Bill 13.*

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 26 day of July, 2022

Leslie Bales

SUBSCRIBED AND SWORN to before me this 26 day of July, 2022.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 54.00

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

(First published in High Plains Daily Leader & Times on July 26, 2022)t1

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2023

The governing body of
Kismet Cemetery District
Seward County
will meet on August 15, 2022 at 7:30 PM at Lions Den, Kismet, KS 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 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	Estimate Tax Rate*
General	22,813	1.661	45,000	1.651	100,733	26,088	1.540
Debt Service							
Totals	22,813	1.661	45,000	1.651	100,733	26,088	1.540
*Revenue Neutral Rate***							*1.541*
Less: Transfers	0		0		0		
Net Expenditures	22,813		45,000		100,733		
Total Tax Levied	26,281		26,088		xxxxxxxxxxxxxxx		
Assessed Valuation	15,825,745		15,810,005		16,941,834		

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 2021 Kansas Senate Bill 13.

Anita Evans