State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	107,500	25,977	1.830
Debt Service	10-113				
Totals		xxxxxxxxx	107,500	25,977	1.830
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

14,199,424
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.830
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
HAY - RICE & ASSOCIATES, CHTD.

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

Jim Jennings — President
Brit Nuckolls — Vice President
Robert Murray
Linda Evans — Secretary-Treasurer

Attest: August 13, 2024
Stacia D. Long
County Clerk

Governing Body

CPA Summary

Kismet Cemetery District
Seward

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,977	1,042	13	0	45	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	25,977	1,042	13	0	45	0

County Treas Motor Vehicle Estimate 1,042

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 45

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04011

RVT Factor 0.00050

16/20M Factor 0.00000

Comm Veh Facto 0.00173

Watercraft Facto: 0.00000

2025

Kismet Cemetery District
Seward

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Kismet Cemetery District
Seward

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	87,330	87,433	77,964
Receipts:			
Ad Valorem Tax	24,747	25,977	xxxxxxxxxxxxxxxx
Delinquent Tax	503	0	
Motor Vehicle Tax	1,125	1,039	1,042
Recreational Vehicle Tax	11	12	13
16/20M Vehicle Tax	61	0	0
Commercial Vehicle Tax	47	53	45
Watercraft Tax	0	0	0
In Lieu of Taxes	0		
Grave Openings/Lot Sales	2,833	2,400	2,500
Interest on Idle Funds	49	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**29,376**	**29,531**	**3,650**
Resources Available:	**116,706**	**116,964**	**81,614**
Expenditures:			
Personal Services	14,597	15,000	15,000
Contractual	13,491	13,500	15,000
Commodities	1,185	5,500	7,500
Capital Outlay	0	5,000	70,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**29,273**	**39,000**	**107,500**
Unencumbered Cash Balance Dec 31	87,433	77,964	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	100,733	100,925	107,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,500
		Tax Required	25,886
	Delinquent Comp Rate:	0.4%	91
		Amount of 2024 Ad Valorem Tax	25,977

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Kismet Cemetery District
Seward
will meet on August 12, 2024 at 7:00 PM at Kismet City Hall 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	29,273	1.541	39,000	1.655	107,500	25,977	1.830
Debt Service							
Totals	29,273	1.541	39,000	1.655	107,500	25,977	1.830
						*Revenue Neutral Rate***	*1.830*
Less: Transfers	0		0		0		
Net Expenditures	29,273		39,000		107,500		
Total Tax Levied	26,088		25,977		xxxxxxxxxxxxxxxx		
Assessed Valuation	16,857,589		15,699,671		14,198,441		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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

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 23 day of July, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 23 day of July, 2024

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 54.00

(First Published in the High Plains Daily Leader & Times, Liberal Kansas July 23, 2024)t1

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Less: Transfers	0		0		0		Revenue Neutral Rate** 1.830
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Outstanding Indebtedness, Jan 1,'	2022	2023	2024
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Anita Evans
Treasurer