

CERTIFICATE

2012

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 2012; and (3) the  
Amount(s) of 2011 Ad Valorem Tax are within statutory limitations for the 2012 Budget.

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			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	6	73,723	25,714	1.167
Debt Service	10-113				
<b>Totals</b>	XXXXXXXXXX		73,723	25,714	1.167
Budget Summary		7	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					22,048,581
Resolution					Nov. 1, 2012 Total Assessed Valuation

Assisted by:  
*Sarah L. Miller, CPA*

Address:  
*105 E. 11th St.  
Liberal, KS 67901*

*J. Headrick* pres.  
*Donna Quinn* V. Pres  
*Quinta Evans* Secretary  
*Lela C. McVey* Treasurer/Clerk

Attest: *August*, 2011  
*Stacia Long*  
County Clerk

Governing Body

Computation to Determine Limit for 2012

	Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>25,672</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>25,672</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2011:	+ <u>32,896</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>110,055</u>
5b. Personal Property 2010	- <u>110,055</u>
5c. Increase in Personal Property (5a.minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2011:	<u>4,373</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>37,269</u>
8. Total Estimated Valuation July, 1,2011	<u>22,122,283</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>22,085,014</u>
10. Factor for Increase (7 divided by 9)	<u>0.00169</u>
11. Amount of Increase (10 times 3)	+ \$ <u>43</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u><u>25,715</u></u>
13. Debt Service Levy in this 2012 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>25,715</u></u>

If the 2012 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Kismet Cemetery District  
Seward County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2011 Budgeted Funds	Tax Levy Amount in 2010 Budget	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	25,672	709	23	22	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>25,672</b>	<b>709</b>	<b>23</b>	<b>22</b>	<b>0</b>

County Treas MVT Estimate 709

County Treas RVT Estimate 23

County Treas 16/20 M Vehicle Tax Estimate 22

County Treas Slider Estimate 0

MVT Factor 0.02762

RVT Factor 0.00090

16/20M Factor 0.00086

Slider Factor 0.00000





Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	48,239	31,303	44,305
Receipts:			
Ad Valorem Tax	25,273	25,672	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	176	300	300
Motor Vehicle Tax	583	546	709
Recreational Vehicle Tax	18	18	23
16/20M Vehicle Tax	15	6	22
LAVTR			0
Slider			0
In Lieu of Taxes			
Grave Open/Close	2,345	1,500	2,000
Royalty	24	50	50
Memorial	200	100	
Sale of Lots	550	700	500
Interest on Idle Funds	59	60	100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>29,243</b>	<b>28,952</b>	<b>3,704</b>
<b>Resources Available:</b>	<b>77,482</b>	<b>60,255</b>	<b>48,009</b>
Expenditures:			
Caretaker	4,673	4,700	5,000
Utilities	1,175	1,200	1,500
Fuel and Supplies	1,288	1,300	2,000
Grave Open/Close	2,110	1,500	2,000
Taxes	1,498	850	1,000
Insurance	1,170	1,100	1,500
Repairs	1,557	2,000	3,000
Professional	253	300	300
Improvements	32,427	3,000	57,423
Neighborhood Revitalization Rebate			
Miscellaneous	28		
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>46,179</b>	<b>15,950</b>	<b>73,723</b>
Unencumbered Cash Balance Dec 31	31,303	44,305	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	76,175	62,666	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,723
		Tax Required	25,714
		Delinquent Comp Rate:	0.000
		Amount of 2011 Ad Valorem Tax	25,714

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District

The governing body of  
**Kismet Cemetery District**  
Seward County

will meet on August 9, 2011 at 7:30 p.m. at Kismet Senior Citizen Center 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 Lola McVey Residence and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	46,179	1.027	15,950	1.220	73,723	25,714	1.162
Debt Service							
<b>Totals</b>	<b>46,179</b>	<b>1.027</b>	<b>15,950</b>	<b>1.220</b>	<b>73,723</b>	<b>25,714</b>	<b>1.162</b>
Less: Transfers	0		0		0		
Net Expenditures	46,179		15,950		73,723		
Total Tax Levied	25,524		25,672		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	24,864,760		21,057,254		22,122,283		

Outstanding Indebtedness,

Jan 1,	2009	2010	2011
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

\_\_\_\_\_  
Clerk

# PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Melissa Hilton, being first duly sworn, deposes and says: That he is the publisher - principal clerk - of

## The 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 periodical 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

aforsaid on the 19 day of July, 2011,

Melissa Hilton

SUBSCRIBED AND SWORN to before me this 22nd day of July, 2011.

[Signature]  
Notary Public

My Commission Expires, 1-3, 2013

Printer's Fee ... \$ 52.65

**NOTARY PUBLIC - STATE OF KANSAS**  
**DENASA M. RICE**  
My Commission Expires 1-3-13

(Published in the High Plains Daily Leader & Times, Liberal, Kansas, on July 19, 2011)†1

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Total	0	0	0

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Lola C. McVey  
Clerk