CERTIFICATE

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 2015; and (3) the
Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

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Fund	**K.S.A.**				
General	17-1330	6	75,557	26,016	1,409
Debt Service	10-113				
Totals		xxxxxxxxxx	75,557	26,016	
Budget Summary		7	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					18,912,128
Resolution					Nov. 1, 2015 Total Assessed Valuation

Assisted by:
Sarah L. Miller, CPA

Address:
105 E. 11th Street
Liberal, KS 67901

Juan Jaime — President
Ryan McVay — Vice President
Carolyn Pearson — Clerk
Anita Evans — Asst. Treasurer
Burt Wiebelhaus — member

Attest: _____, 2014

County Clerk

Governing Body

Kismet Cemetery District
Seward

Computation to Determine Limit for 2015

					Amount of Levy
1.	Total Tax Levy Amount in 2014 Budget			+ $	25,902
2.	Debt Service Levy in 2014 Budget			- $	0
3.	**Tax Levy Excluding Debt Service**			$	25,902
	2014 Valuation Information for Valuation Adjustments:				
4.	**New Improvements for 2014:**		+ 0		
5.	**Increase in Personal Property for 2014:**				
	5a. Personal Property 2014	+ 117,903			
	5b. Personal Property 2013	- 135,746			
	5c. Increase in Personal Property (5a minus 5b)		+ 0		
			(Use Only if > 0)		
6.	**Valuation of Property that has Changed in Use during 2014:**		81,041		
7.	**Total Valuation Adjustment** (Sum of 4, 5c, 6)		81,041		
8.	Total Estimated Valuation July, 1,2014	18,560,344			
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**		18,479,303		
10.	Factor for Increase (7 divided by 9)		0.00439		
11.	Amount of Increase (10 times 3)			+ $	114
12.	**Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)**			$	26,016
13.	**Debt Service Levy in this 2015 Budget**				0
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**				26,016

If the 2015 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

2015

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

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015			
		MVT	RVT	16/20M Veh	Slider
General	25,902	847	19	0	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	25,902	847	19	0	0

County Treas MVT Estimate 847

County Treas RVT Estimate 19

County Treas 16/20 M Vehicle Tax Estimate 0

County Treas Slider Estimate 0

MVT Factor 0.03270

RVT Factor 0.00073

16/20M Factor 0.00000

Slider Factor 0.00000

2015

Kismet Cemetery District
Seward

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	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 2014 and/or 2015 from a non-budgeted fund.

Kismet Cemetery District
Seward

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
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*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2014	Payments Due 2014	Payments Due 2015
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.

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

State of Kansas
Special District
2015

Adopted Budget **General**	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	27,781	38,799	45,375
Receipts:			
Ad Valorem Tax	25,158	25,902	xxxxxxxxxxxxxxxxx
Delinquent Tax	143	200	200
Motor Vehicle Tax	259	773	847
Recreational Vehicle Tax	6	17	19
16/20M Vehicle Tax	4	34	0
LAVTR			0
Slider			0
In Lieu of Taxes			
Lot Sales	310	400	1,000
Grave Open/Close	1,500	1,800	2,000
Royalties	15	20	50
Interest on Idle Funds	28	30	50
Miscellaneous	104		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**27,527**	**29,176**	**4,166**
Resources Available:	**55,308**	**67,975**	**49,541**
Expenditures:			
Caretaker	4,985	5,300	5,600
Utilities	1,530	1,600	2,000
Fuel and Supplies	1,083	1,100	2,000
Grave Open./Close	650	1,200	2,000
Insurance	1,306	1,400	2,000
Taxes	957	1,000	1,200
Professional	351	500	500
Repairs	493	1,500	5,000
Improvements	5,154	9,000	55,257
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**16,509**	**22,600**	**75,557**
Unencumbered Cash Balance Dec 31	38,799	45,375	xxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	59,726	63,098	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,557
		Tax Required	26,016
	Delinquent Comp Rate:	0.000	0
		Amount of 2014 Ad Valorem Tax	26,016

State of Kansas
Special District

2015

NOTICE OF BUDGET HEARING

The governing body of

Kismet Cemetery District

Seward

will meet on August 14, 2014 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 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 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	16,509	1.167	22,600	1.289	75,557	26,016	1.402
Debt Service							
Totals	16,509	1.167	22,600	1.289	75,557	26,016	1.402
Less: Transfers	0		0		0		
Net Expenditures	16,509		22,600		75,557		
Total Tax Levied	25,758		25,902		xxxxxxxxxxxxxxxx		
Assessed Valuation	21,669,784		20,099,644		18,560,344		

Outstanding Indebtedness, Jan 1,

	2012	2013	2014
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.

Clerk

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Andrea Lowery, 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 aforesaid on the 28th day of July, 2014.

Andrea Lowery

SUBSCRIBED AND SWORN to before me this 28th day of July, 2014.

Notary Public

My Commission Expires, January 3, 2017

Printer's Fee . . . $ 108.00

(First published in High Plains Daily Leader & Times on July 28, 2014)tl

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State of Kansas
Special District
2015

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Seward
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Carolyn D. Deacon
Clerk

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DENASA M. RICE
NOTARY PUBLIC
STATE OF KANSAS

MY COMMISSION EXPIRES:
January 3, 2017