

CERTIFICATE

2011

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 2011; and (3) the
Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

		2011 Adopted Budget			
Table of Contents:		Page No.	Expenditure	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	17-1330	6	62,666	25,672	1.220
Debt Service	10-113				
Totals	xxxxxxxxxxx		62,666	25,672	1.220
Budget Summary		7			
Neighborhood Revitalization Rebate Resolution			Is a Resolution required?	No	

Assisted by: Sarah L. Miller, CPA
105 E. 11th Street
Address: Liberal, KS 67901

County Clerk's Use Only
21,057,254
November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Attest: 8-11 2010
Stacia D. Long
County Clerk

M. Stodick pres.
Chris Evans Secretary
Bret Josephel
Lola C. McVeigh, Treasurer
Governing Body

Computation to Determine Limit for 2011

		Amount of Levy
1. Total Tax Levy Amount in 2010 Budget		+ \$ 25,524
2. Debt Service Levy in 2010 Budget		- \$ 0
3. Tax Levy Excluding Debt Service		<u>\$ 25,524</u>
 2010 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2010:	+ <u>3,309</u>	
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ <u>125,784</u>	
5b. Personal Property 2009	- <u>110,531</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>15,253</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2010:		<u>103,277</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>121,839</u>
8. Total Estimated Valuation July, 1,2010	<u>21,073,329</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>20,951,490</u>
10. Factor for Increase (7 divided by 9)		<u>0.00582</u>
11. Amount of Increase (10 times 3)		+ \$ <u>148</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ <u><u>25,672</u></u>
13. Debt Service Levy in this 2011 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>25,672</u></u>

If the 2011 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

2010 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2011		
		MVT	RVT	16/20M Veh Slider
General	25,524	546	18	6
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	25,524	546	18	6

County Treas MVT Estimate 546

County Treas RVT Estimate 18

County Treas 16/20 M Vehicle Tax Estimate 6

County Treas Slider Estimate 0

MVT Factor 0.02139

RVT Factor 0.00071

16/20M Factor 0.00024

Slider Factor 0.00000

Kismet Cemetery District
Seward County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2010	Date Due		Amount Due 2010		Amount Due 2011	
					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, 2010	Payments Due 2010	Payments Due 2011
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.

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	29,469	48,239	33,374
Receipts:			
Ad Valorem Tax	25,290	25,524	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	332	300	400
Motor Vehicle Tax	660	521	546
Recreational Vehicle Tax	19	15	18
16/20M Vehicle Tax	15	15	6
LAVTR			0
Slider			0
In Lieu of Taxes			
Grave Open/Close	1,435	2,500	2,000
Royalty	19	50	50
Memorial		100	
Sale of Lots		700	500
Interest on Idle Funds	78	90	100
Miscellaneous		200	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	27,848	30,015	3,620
Resources Available:	57,317	78,254	36,994
Expenditures:			
Caretaker	4,425	4,700	5,000
Utilities	1,139	1,300	1,500
Fuel and Supplies	466	1,800	2,000
Grave Open/Close	1,560	2,000	2,000
Taxes	67	1,500	1,000
Insurance	1,130	1,200	1,500
Repairs	30	100	3,000
Professional	261	280	300
Improvements		32,000	46,366
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	9,078	44,880	62,666
Unencumbered Cash Balance Dec 31	48,239	33,374	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	62,893	76,175	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	62,666
		Tax Required	25,672
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	25,672

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2011

The governing body of
Kismet Cemetery District
Seward County

will meet on August 10, 2010 at 7:30 p.m. at Kismet Senior 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 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*
General	9,078	1.023	44,880	1.027	62,666	25,672	1.218
Debt Service							
Totals	9,078	1.023	44,880	1.027	62,666	25,672	1.218
Less: Transfers	0		0		0		
Net Expenditures	9,078		44,880		62,666		
Total Tax Levied	25,399		25,524		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	24,842,907		24,864,760		21,073,329		

Outstanding Indebtedness,

Jan 1,	2008	2009	2010
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Clerk

Page No. 7

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Betty J. DeBour, being first duly sworn, deposes and says: That she is the publisher - principal clerk - of

LIBERAL HIGH PLAINS DAILY LEADER

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 25th day of July, 2010.

Betty J. DeBour

SUBSCRIBED AND SWORN to before me this 27th day of August, 2010.

Laurie E. Love

Notary Public

My Commission Expires, November 10, 2012

Printer's Fee . . . \$ 52.65

(First published in the *High Plains Daily Leader*, Liberal, Kansas, on July 25, 2010)1

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Debt Service							
Totals	9,078	1.023	44,880	1.027	62,666	25,672	1.218
Loss: Transfers	0		0		0		
Net Expenditures	9,078		44,880		62,666		
Total Tax Levied	25,399		25,524		XXXXXXXXXXXXXX		
Assessed Valuation	24,842,907		24,864,760		21,073,329		

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Lease Pur. Princ.	0	0	0
Total	0	0	0

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Lola C. McVey
Clerk

NOTARY PUBLIC - STATE OF KANSAS
Laurie E. Love

My Commission Expires 11-10-12