

2016

**CERTIFICATE**

To the Clerk of Seward County, State of Kansas

We, the undersigned, officers of

**City of Kismet**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	197,449	62,295 ✓ 41,918
Debt Service	10-113			
Library	12-1220			
Special Highway		8	102,608	
Trash Refuse Utility		8	100,996	
Water Utility		9	96,824	
Sewer Utility		9	72,551	
Capital Improvement		10	80,000	
Water Capital Improvement		10	82,516	
Non-Budgeted Funds		11		
<b>Totals</b>		xxxxxx	732,944	62,295 41,918
Notice of the vote to adopt required to be published and attached to the budget?			No	County Clerk's Use Only
Budget Summary		12		1486,125
Neighborhood Revitalization				Nov 1, 2015 Total Assessed Valuation

Assisted by:  
 Elizabeth Headrick, CPA  
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 Email:  
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*Robyn Lewis*  
*John Lee*  
*Byrd*  
*Louise Wine*  
*T. J. H.*  
*Jim Jones*

Date Attested: *August 4*, 2015  
*Boretta Brown*  
 County Clerk

Governing Body

City of Kismet

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ <u>61,305</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>61,305</u>
<b>2015 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2015 :	+ <u>0</u>
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ <u>11,872</u>
5b. Personal property 2014	- <u>18,936</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2015 :	+ <u>219</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>219</u>
9. Total estimated valuation July 1, 2015	<u>1,486,649</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>1,486,430</u>
11. Factor for increase (8 divided by 10)	<u>0.00015</u>
12. Amount of increase (11 times 3)	+ \$ <u>9</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>61,314</u>
14. Debt service levy in this 2016 budget	<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>61,314</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>981</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>62,295</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Kismet

2016

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	61,305	18,674	172	0	791	0
Debt Service						
Library						
TOTAL	61,305	18,674	172	0	791	0

County Treas Motor Vehicle Estimate 18,674

County Treas Recreational Vehicle Estimate 172

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 791

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.30461

Recreational Vehicle Factor 0.00281

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01290

Watercraft Factor 0.00000

City of Kismet

2016

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2014</b>	<b>Current Amount for 2015</b>	<b>Proposed Amount for 2016</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Improvement	10,000	20,000	20,000	12.1,118
General Fund	Water Capital Improvement	10,000	20,000	20,000	12.1,118
	<b>Totals</b>	20,000	40,000	40,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	20,000	40,000	40,000	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.







City of Kismet

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	178,448	178,318	90,458
Receipts:			
State of Kansas Gas Tax	12,061	12,140	12,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>12,061</b>	<b>12,140</b>	<b>12,150</b>
<b>Resources Available:</b>	<b>190,509</b>	<b>190,458</b>	<b>102,608</b>
Expenditures:			
Street Repair and Maint	12,191	100,000	102,608
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>12,191</b>	<b>100,000</b>	<b>102,608</b>
Unencumbered Cash Balance Dec 31	178,318	90,458	0
2014/2015/2016 Budget Authority Amount:	86,316	116,112	102,608

Adopted Budget <b>Trash Refuse Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	129,515	136,996	65,996
Receipts:			
Charges to Customers	34,849	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>34,849</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>164,364</b>	<b>171,996</b>	<b>100,996</b>
Expenditures:			
Salaries and Wages	11,463	15,000	15,000
Employee Benefits	1,817	3,000	3,000
Equipment Repair & Maintenance	3,590	15,000	15,000
Dues, Fees, Mileage Reimbursement	626	1,500	1,500
Supplies	420	1,500	1,500
Trash Truck Expense	2,119	60,000	54,996
Landfill Fees	7,208	10,000	10,000
Miscellaneous	125		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>27,368</b>	<b>106,000</b>	<b>100,996</b>
Unencumbered Cash Balance Dec 31	136,996	65,996	0
2014/2015/2016 Budget Authority Amount:	97,258	106,257	100,996

City of Kismet

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Utility</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	71,742	69,829	28,824
Receipts:			
Charges to Customers	66,788	68,000	68,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>66,788</b>	<b>68,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>138,530</b>	<b>137,829</b>	<b>96,824</b>
Expenditures:			
Salaries and Wages	11,727	13,000	13,000
Employee Benefits	1,817	2,500	2,500
Utilities	10,084	12,000	12,000
Repairs	14,825	34,451	22,770
Plant Fuel/Utilities	8,563	15,000	15,000
Supplies	1,842	8,000	8,000
Dues, Fees, Mileage Reimbursement	1,424	3,000	3,000
Extensions & Meters		3,500	3,000
First National Bank Loan Payment	17,554	17,554	17,554
Miscellaneous	865		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>68,701</b>	<b>109,005</b>	<b>96,824</b>
Unencumbered Cash Balance Dec 31	69,829	28,824	0
2014/2015/2016 Budget Authority Amount:	105,737	109,005	96,824

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Utility</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	54,993	62,551	52,551
Receipts:			
Charges to Customers	18,374	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>18,374</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>73,367</b>	<b>82,551</b>	<b>72,551</b>
Expenditures:			
Salaries and Wages	334	3,000	3,000
Repairs & Maintenance	4,182	15,000	57,551
Supplies	5,841	10,000	10,000
Dues, Fees, Mileage Reimbursement	18	500	500
Utilities	441	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,816</b>	<b>30,000</b>	<b>72,551</b>
Unencumbered Cash Balance Dec 31	62,551	52,551	0
2014/2015/2016 Budget Authority Amount:	49,033	47,960	72,551

City of Kismet

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvement</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	100,000	110,000	60,000
Receipts:			
Transfer from General Fund	10,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>110,000</b>	<b>130,000</b>	<b>80,000</b>
Expenditures:			
Capital Improvements	0	70,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>70,000</b>	<b>80,000</b>
Unencumbered Cash Balance Dec 31	110,000	60,000	0
2014/2015/2016 Budget Authority Amount:	70,000	70,000	80,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Capital Improvement</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	94,496	102,516	62,516
Receipts:			
Transfer from General Fund	10,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>104,496</b>	<b>122,516</b>	<b>82,516</b>
Expenditures:			
Capital Improvements	1,980	60,000	82,516
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,980</b>	<b>60,000</b>	<b>82,516</b>
Unencumbered Cash Balance Dec 31	102,516	62,516	0
2014/2015/2016 Budget Authority Amount:	58,076	76,420	82,516



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Kismet**  
will meet on August 4, 2015 at 8:00 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 ad valorem tax.  
Detailed budget information is available at Kismet City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	165,049	41.368	187,760	41.649	197,449	62,295	41.903
Debt Service							
Library							
Special Highway	12,191		100,000		102,608		
Trash Refuse Utility	27,368		106,000		100,996		
Water Utility	68,701		109,005		96,824		
Sewer Utility	10,816		30,000		72,551		
Capital Improvement			70,000		80,000		
Water Capital Improvement	1,980		60,000		82,516		
Non-Budgeted Funds							
Totals	286,105	41.368	662,765	41.649	732,944	62,295	41.903
Less: Transfers	20,000		40,000		40,000		
Net Expenditure	266,105		622,765		692,944		
Total Tax Levied	60,382		61,305		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,459,651		1,471,952		1,486,649		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	118,606	96,321	82,440
Total	118,606	96,321	82,440

\*Tax rates are expressed in mills

**Rodney Lewis**

City Official Title: Mayor

# PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Alysha Allen, being first duly sworn, deposes and says:  
That she 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

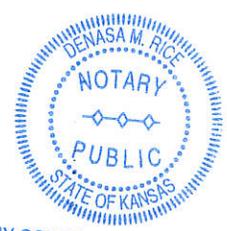
aforsaid on the 24 day of July, 2015

Alysha Allen  
SUBSCRIBED AND SWORN to before me this 24 day of July, 2015.

[Signature]  
\_\_\_\_\_  
Notary Public

My Commission Expires, 1/3, 2017

Printer's Fee . . . \$ 96.00



MY COMMISSION EXPIRES:  
January 3, 2017

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Kismet  
will meet on August 4, 2015 at 8:00 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 ad valorem tax. Detailed budget information is available at Kismet City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 No Valorem Tax (within the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	165,049	41.368	187,760	41.649	197,449	62,295	41.903
Debt Service							
Library							
Special Highway	12,191						
Trash Refuse Utility	27,368		100,000		102,608		
Water Utility	68,701		106,000		100,996		
Sewer Utility	10,816		109,005		96,824		
Capital Improvement			30,000		72,551		
Water Capital Improvement	1,980		70,000		80,000		
			60,000		82,516		
Non-Budgeted Funds							
Totals							
Less: Transfers	286,105	41.368	662,765	41.649	732,944		
Net Expenditure	20,000		40,000		40,000	62,295	41.903
Total Tax Levied	266,105		622,765		692,944		
Assessed Valuation	60,382		61,303		XXXXXXXXXXXXXXX		
	1,459,651		1,471,952		1,486,649		

Outstanding Indebtedness,	2013	2014	2015
January 1,	0	0	0
O.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	118,606	96,321	82,440
	118,606	96,321	82,440

\*Tax rates are expressed in mills

Rodney Lewis  
City Official Title: Mayor