2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	218,500	90,239	47.515
Debt Service	10-113				
Library	12-1220				
Special Highway		7	143,426		
Trash Refuse Utility		7	140,297		
Sewer Utility		8	66,379		
Equipment Reserve		8	45,000		
Capital Improvement		9	87,872		
Water Capital Improvement		9	125,614		
Water Utility		10	138,931		
Non-Budgeted Funds		11			
Totals		xxxxxx	966,019	90,239	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,899,182
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 40.551

Assisted by:
Elizabeth Headrick, CPA
Lana M. Miller, CPA
Address:
PO Box 158
Plains, KS 67869
Email:
lh@lanamillercpa.com

Date Attested: 9-18, 2023

Stacia D. Long
County Clerk

Governing Body

City of Kismet

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	76,858	17,686	157	0	1,283	0
Debt Service						
Library						
TOTAL	76,858	17,686	157	0	1,283	0

County Treas Motor Vehicle Estimate 17,686

County Treas Recreational Vehicle Estimate 157

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 1,283

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.23011

Recreational Vehicle Factor 0.00204

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01669

Watercraft Factor 0.00000

City of Kismet

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Improvement	10,000	15,000	15,000	12-1,118
General Fund	Water Capital Improvement		10,000		12-1,118
General Fund	Equipment Reserve	15,000	15,000	15,000	12-1,117
Water Fund	Water Capital Improvemen	15,000	15,000	15,000	12-1,118
	Totals	40,000	55,000	45,000	
	Adjustments*				
	Adjusted Totals	40,000	55,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Kismet

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Kismet

2024

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Kismet 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,788	64,031	29,635
Receipts:			
Ad Valorem Tax	71,601	76,858	xxxxxxxxxxxxxxxxx
Delinquent Tax	237		
Motor Vehicle Tax	18,031	17,834	17,686
Recreational Vehicle Tax	144	163	157
16/20M Vehicle Tax			0
Commercial Vehicle Tax	1,238	1,249	1,283
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Redemption	1,154		
Compensating Use Tax	9,506	9,000	9,000
Local Sales Tax	51,871	47,000	47,000
Franchise Tax	17,740	17,000	18,000
Licenses & Permits	379	500	500
Rent Income	7,749	6,500	2,000
Insurance Dividend	3,196		
Insurance Claim	1,472		
Sale of Lots	1,210		
In Lieu of Tax (IRB)			
Interest on Idle Funds	828	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,874	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**188,230**	**179,104**	**98,626**
Resources Available:	**262,018**	**243,135**	**128,261**
Expenditures:			
Salaries & Wages	63,503	63,000	64,000
Employee Benefits	10,073	11,000	11,000
Office Supplies & Telephone	11,784	13,000	12,000
Building Maintenance	8,093	10,000	10,000
Utilities	16,599	14,000	17,000
Equipment Repair & Maintenance	6,342	10,000	8,000
Property Tax	1,985	1,000	2,000
Insurance	23,687	24,000	25,000
Street Lighting	9,308	9,000	9,500
Dues, Fees, Mileage Reimbursement	4,779	6,000	5,000
Supplies	8,366	7,000	9,000
Planning & Professional Fees	4,628	4,000	4,500
Transfer to Equipment Fund	15,000	15,000	15,000
Transfer to Capital Improvement Fund	10,000	15,000	15,000
Transfer to Water Capital Improvement Fund		10,000	10,000
Cash Forward (2024 column)			
Miscellaneous	3,840	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**197,987**	**213,500**	**218,500**
Unencumbered Cash Balance Dec 31	64,031	29,635	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	199,000	213,500	218,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	218,500
		Tax Required	90,239
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**90,239**

No assurance is provided.

City of Kismet 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	157,844	159,796	131,656
Receipts:			
State of Kansas Gas Tax	10,253	11,860	11,770
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,253**	**11,860**	**11,770**
Resources Available:	**168,097**	**171,656**	**143,426**
Expenditures:			
Street Repair and Maint	8,301	40,000	143,426
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,301**	**40,000**	**143,426**
Unencumbered Cash Balance Dec 31	159,796	131,656	0
2022/2023/2024 Budget Authority Amount:	138,650	141,844	143,426

Adopted Budget **Trash Refuse Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	163,499	168,297	103,297
Receipts:			
Charges to Customers	39,003	36,000	37,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,003**	**36,000**	**37,000**
Resources Available:	**202,502**	**204,297**	**140,297**
Expenditures:			
Salries and Wages	15,325	17,000	18,000
Employee Benefits	4,700	6,000	6,000
Repairs & Maintenance	5,853	15,000	15,000
Dues, Fees, Mileage Reimbursement	74	1,000	1,000
Supplies	840	2,000	2,000
Landfill Fees	7,413	10,000	10,000
Trash Truck Expense		50,000	88,297
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,205**	**101,000**	**140,297**
Unencumbered Cash Balance Dec 31	168,297	103,297	0
2022/2023/2024 Budget Authority Amount:	129,954	133,499	140,297

No assurance is provided.

City of Kismet 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,320	53,579	36,379
Receipts:			
Charges to Customers	31,627	27,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,627**	**27,000**	**30,000**
Resources Available:	**81,947**	**80,579**	**66,379**
Expenditures:			
Salaries & Wages	11,934	12,000	15,000
Employee Benefits	916	1,200	1,500
Repairs & Maintenance	11,390	22,000	41,379
Supplies	3,055	7,000	6,000
Utilities	885	1,500	1,800
Dues, Fees, Milage Reimbursement	188	500	700
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,368**	**44,200**	**66,379**
Unencumbered Cash Balance Dec 31	53,579	36,379	0
2022/2023/2024 Budget Authority Amount:	54,638	58,620	66,379

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	15,000	30,000
Receipts:			
Transfer from General Fund	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,000**	**15,000**	**15,000**
Resources Available:	**15,000**	**30,000**	**45,000**
Expenditures:			
Equipment			45,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**45,000**
Unencumbered Cash Balance Dec 31	15,000	30,000	0
2022/2023/2024 Budget Authority Amount:	15,000	30,000	45,000

No assurance is provided.

City of Kismet 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,872	77,872	72,872
Receipts:			
Transfer from General Fund	10,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,000	15,000	15,000
Resources Available:	77,872	92,872	87,872
Expenditures:			
Capital Expense		20,000	87,872
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	20,000	87,872
Unencumbered Cash Balance Dec 31	77,872	72,872	0
2022/2023/2024 Budget Authority Amount:	72,872	82,872	87,872

Adopted Budget **Water Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,614	95,614	100,614
Receipts:			
Transfer from General Fund		10,000	10,000
Transfer from Water Fund	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,000	25,000	25,000
Resources Available:	95,614	120,614	125,614
Expenditures:			
Capital Expense		20,000	125,614
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	20,000	125,614
Unencumbered Cash Balance Dec 31	95,614	100,614	0
2022/2023/2024 Budget Authority Amount:	80,614	105,614	125,614

No assurance is provided.

City of Kismet 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	168,590	152,021	63,931
Receipts:			
Charges to Customers	83,870	65,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,870**	**65,000**	**75,000**
Resources Available:	**252,460**	**217,021**	**138,931**
Expenditures:			
Salaries and Wages	7,956	13,000	12,000
Employee Benefits	4,132	5,000	5,000
Utilities	5,848	10,000	10,000
Repairs & Maintenance	45,649	78,090	64,931
Plant Fuel & Utilities	17,159	20,000	20,000
Supplies	2,761	6,000	6,000
Dues, Fees, Mileage Reimbursement	89	3,000	3,000
Extensions and Meters		3,000	3,000
Transfer to Water Capital Improvement Fund	15,000	15,000	15,000
Cash Forward (2024 column)			
Miscellaneous	1,845		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100,439**	**153,090**	**138,931**
Unencumbered Cash Balance Dec 31	152,021	63,931	0
2022/2023/2024 Budget Authority Amount:	134,676	175,090	138,931

No assurance is provided.

City of Kismet

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Customer Deposits		**Federal Aid**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,060	Cash Balance Jan 1	33,193	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		37,253
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid - COVID	33,192							
		Interest Income	14							
Total Receipts	0	Total Receipts	33,206	Total Receipts	0	Total Receipts	0	Total Receipts	0	33,206
Resources Available:	4,060	Resources Available:	66,399	Resources Available:	0	Resources Available:	0	Resources Available:	0	70,459
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Office Supplies	273							
		Sewer Repairs	49,936							
Total Expenditures	0	Total Expenditures	50,209	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	50,209
Cash Balance Dec 31	4,060	Cash Balance Dec 31	16,190	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,250 **
										20,250 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kismet

will meet on September 13, 2023 at 8:00 at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	197,987	42.677	213,500	44.353	218,500	90,239	47.611
Debt Service							
Library							
Special Highway	8,301		40,000		143,426		
Trash Refuse Utility	34,205		101,000		140,297		
Sewer Utility	28,368		44,200		66,379		
Equipment Reserve					45,000		
Capital Improvement			20,000		87,872		
Water Capital Improvement			20,000		125,614		
Water Utility	100,439		153,090		138,931		
Non-Budgeted Funds	50,209						
Totals	419,509	42.677	591,790	44.353	966,019	90,239	47.611
						*Revenue Neutral Rate***	*40.551*
Less: Transfers	40,000		55,000		45,000		
Net Expenditure	379,509		536,790		921,019		
Total Tax Levied	73,184		76,858		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,714,869		1,732,870		1,895,347		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Rodney Lewis

City Official Title: Mayor

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 20 day of August, 2023

Shay Bales

SUBSCRIBED AND SWORN to before me this 20 day of August, 2023

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 54.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

State of Kansas
City
2024

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 20, 2023)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Hooker
will meet on September 13, 2023 at 8:00 at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditure	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	197,987	42.677	213,560	44.353	218,809	90,239	47.611
Debt Service							
Library							
Special Highway	8,101		40,000		143,436		
Trash Refuse Utility	74,205		101,000		140,297		
Sewer Utility	28,968		44,300		66,379		
Equipment Reserve					45,000		
Capital Improvement			20,000		67,872		
Water Capital Improvement			26,000		125,614		
Water Utility	100,430		153,000		138,931		
Non-Budgeted Funds	50,209						
Totals	419,909	42.677	591,790	44.353	986,019	90,239	47.611
					Revenue Neutral Rate**		46.551
Less: Transfers	40,000		55,000		48,000		
Net Expenditure	379,909		536,790		921,019		
Total Tax Levied	73,124		76,858		XXXXXXXXXXXXXXXXX		
Assessed Valuation	1,714,869		1,732,870		1,895,349		

Outstanding Indebtedness, January 1.

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Less: Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Rodney Lewis
City Official Title: Mayor

Roll Call Vote

A Roll Call Vote of the ___City of Kismet___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __September 13, 2023__

Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
Bryan Garrison	✓		
Jason Jennings	✓		
Ryan Kisner	✓		
John Lee	✓		
Louise Winner	✓		
TOTAL	5		

Certified:

Susan Lewis

Kismet City Clerk

Resolution No. 2023-02

A RESOLUTION OF THE CITY OF KISMET, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Kismet was calculated as 40.551 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Kismet will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Kismet, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF KISMET:

The City of Kismet shall levy a property tax rate exceeding the Revenue Neutral Rate of 47.611 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of September (month and year) and SIGNED by the Mayor. 2023.

Rodney A Lewis
Mayor

Attested:
Susan K. Lewis
City Clerk