State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	208,900	90,166	42.593
Debt Service	10-113				
Library	12-1220				
Special Highway		7	183,109		
Trash Refuse Utility		7	147,060		
Sewer Utility		8	60,480		
Equipment Reserve		8	60,000		
Capital Improvement		9	97,872		
Water Capital Improvement		9	125,614		
Water Utility		10	175,879		
Non-Budgeted Funds		11			
Totals		xxxxxx	1,058,914	90,166	42.593
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,116,958
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	42.658
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: 8-22, 2024

Stacia D. Long
County Clerk

Governing Body

City of Kismet

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,239	18,333	237	0	989	0
Debt Service						
Library						
TOTAL	90,239	18,333	237	0	989	0

County Treas Motor Vehicle Estimate 18,333

County Treas Recreational Vehicle Estimate 237

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 989

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.20316

Recreational Vehicle Factor 0.00263

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01096

Watercraft Factor 0.00000

City of Kismet

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Capital Improvement	10,000	15,000	10,000	12-1,118
General Fund	Water Capital Improvemen	5,000	-	-	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	45,000	45,000	40,000	
	Adjustments*				
	Adjusted Totals	45,000	45,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Kismet

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

2025

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 2024	Payments Due 2024	Payments Due 2025
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

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,031	28,595	15,960
Receipts:			
Ad Valorem Tax	51,996	90,239	xxxxxxxxxxxxxxxxxx
Delinquent Tax	68		
Motor Vehicle Tax	17,085	17,686	18,333
Recreational Vehicle Tax	230	157	237
16/20M Vehicle Tax			0
Commercial Vehicle Tax	1,030	1,283	989
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	9,351	9,000	9,000
Local Sales Tax	48,245	47,000	48,000
Franchise Tax	18,203	18,000	18,000
Licenses & Permits	230	500	500
Rent Income	7,518	2,000	2,000
Insurance Dividends	3,414		
Insurance Claim	1,948		
Sale of Lots	3,600		
In Lieu of Tax (IRB)			
Interest on Idle Funds	10,404	8,000	6,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,596	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**174,918**	**195,865**	**105,059**
Resources Available:	**238,949**	**224,460**	**121,019**
Expenditures:			
Salaries & Wages	65,667	64,000	66,000
Employee Benefits	11,351	11,000	12,000
Office Supplies & Telephone	12,558	12,000	12,000
Building Maintenance	6,685	10,000	8,000
Utilities	16,337	17,000	17,000
Equipment Repair & Maintenance	14,368	8,000	8,000
Property Tax	3,563	2,000	3,500
Insurance	29,086	25,000	30,000
Street Lighting	9,913	9,500	10,000
Dues, Fees, Mileage Reimbursement	4,584	5,000	5,000
Supplies	3,511	9,000	6,900
Planning & Professional Fees		4,500	4,000
Transfer to Equipment Res Fund	15,000	15,000	15,000
Transfer to Capital Improvement Fund	10,000	15,000	10,000
Transfer to Water Capital Improvement Fund	5,000		
Cash Reserve (2025 column)			
Miscellaneous	2,731	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**210,354**	**208,500**	**208,900**
Unencumbered Cash Balance Dec 31	28,595	15,960	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	213,500	218,500	208,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,900
		Tax Required	87,881
	Delinquent Comp Rate:	2.6%	2,285
		Amount of 2024 Ad Valorem Tax	90,166

CPA Summary

City of Kismet 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	159,796	165,559	171,339
Receipts:			
State of Kansas Gas Tax	9,058	11,780	11,770
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,058**	**11,780**	**11,770**
Resources Available:	**168,854**	**177,339**	**183,109**
Expenditures:			
Street Repair and Maint	3,295	6,000	183,109
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,295**	**6,000**	**183,109**
Unencumbered Cash Balance Dec 31	165,559	171,339	0
2023/2024/2025 Budget Authority Amount:	141,844	143,426	183,109

Adopted Budget **Trash Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	168,297	164,060	109,060
Receipts:			
Charges to Customers	37,738	37,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**37,738**	**37,000**	**38,000**
Resources Available:	**206,035**	**201,060**	**147,060**
Expenditures:			
Salaries and Wages	16,826	18,000	18,000
Employee Benefits	4,718	6,000	6,000
Repairs & Maintenance	6,285	15,000	15,000
Dues, Fees, Mileage Reimbursement	3	1,000	1,000
Supplies	2,845	2,000	3,000
Landfill Fees	11,298	10,000	12,000
Trash Truck Expense		40,000	92,060
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**41,975**	**92,000**	**147,060**
Unencumbered Cash Balance Dec 31	164,060	109,060	0
2023/2024/2025 Budget Authority Amount:	133,499	140,297	147,060

CPA Summary

City of Kismet 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	53,579	45,480	30,480
Receipts:			
Charges to Customers	30,561	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,561**	**30,000**	**30,000**
Resources Available:	**84,140**	**75,480**	**60,480**
Expenditures:			
Salaries and Wages	12,522	15,000	15,000
Employee Benefits	964	1,500	1,500
Repairs & Maintenance	20,518	20,000	35,680
Supplies	3,582	6,000	6,000
Utilities	1,068	1,800	1,800
Dues, Fees, Mileage Reimbursement	6	700	500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,660**	**45,000**	**60,480**
Unencumbered Cash Balance Dec 31	45,480	30,480	0
2023/2024/2025 Budget Authority Amount:	58,620	66,379	60,480

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,000	30,000	45,000
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:	**30,000**	**45,000**	**60,000**
Expenditures:			
Equipment			60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**60,000**
Unencumbered Cash Balance Dec 31	30,000	45,000	0
2023/2024/2025 Budget Authority Amount:	30,000	45,000	60,000

CPA Summary

City of Kismet 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	77,872	87,872	82,872
Receipts:			
Transfer from General Fund	10,000	15,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**15,000**	**10,000**
Resources Available:	**87,872**	**102,872**	**92,872**
Expenditures:			
Capital Expense		20,000	92,872
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**20,000**	**92,872**
Unencumbered Cash Balance Dec 31	87,872	82,872	0
2023/2024/2025 Budget Authority Amount:	82,872	87,872	92,872

Adopted Budget **Water Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,614	115,614	110,614
Receipts:			
Transfer from General Fund	5,000		
Transfer from Water Fund	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,000**	**15,000**	**15,000**
Resources Available:	**115,614**	**130,614**	**125,614**
Expenditures:			
Capital Expense		20,000	125,614
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**20,000**	**125,614**
Unencumbered Cash Balance Dec 31	115,614	110,614	0
2023/2024/2025 Budget Authority Amount:	105,614	125,614	125,614

City of Kismet

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	152,021	159,879	100,879
Receipts:			
Charges to Customers	68,344	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,344**	**75,000**	**75,000**
Resources Available:	**220,365**	**234,879**	**175,879**
Expenditures:			
Salaries and Wages	8,180	12,000	12,000
Employee Benefits	4,047	5,000	6,000
Utilities	11,464	10,000	12,000
Repairs & Maintenance	13,193	60,000	98,879
Plant Fuel & Utilities	5,519	20,000	20,000
Supplies	829	6,000	6,000
Dues,Fees, Mileage Reimbursement	197	3,000	3,000
Extensions and Meters		3,000	3,000
Transfer to Water Capital Improvement Fund	15,000	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	2,057		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,486**	**134,000**	**175,879**
Unencumbered Cash Balance Dec 31	159,879	100,879	0
2023/2024/2025 Budget Authority Amount:	175,090	138,931	175,879

CPA Summary

City of Kismet

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	16,190	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,250
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Refund	2,226							
		Interest Income	5							
Total Receipts	0	Total Receipts	2,231	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,231
Resources Available:	4,060	Resources Available:	18,421	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,481
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Repairs	18,421							
Total Expenditures	0	Total Expenditures	18,421	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	18,421
Cash Balance Dec 31	4,060	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,060 **
										4,060 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Kismet

will meet on August 14, 2024 at 8:00 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	210,354	44.353	208,500	47.515	208,900	90,166	42.622
Debt Service							
Library							
Special Highway	3,295		6,000		183,109		
Trash Refuse Utility	41,975		92,000		147,060		
Sewer Utility	38,660		45,000		60,480		
Equipment Reserve					60,000		
Capital Improvement			20,000		97,872		
Water Capital Improvement			20,000		125,614		
Water Utility	60,486		134,000		175,879		
Non-Budgeted Funds	18,421						
Totals	373,191	44.353	525,500	47.515	1,058,914	90,166	42.622
						*Revenue Neutral Rate***	*42.658*
Less: Transfers	45,000		45,000		40,000		
Net Expenditure	328,191		480,500		1,018,914		
Total Tax Levied	76,858		90,239		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,732,870		1,899,182		2,115,458		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 8 day of August, 2024

Shay Bales

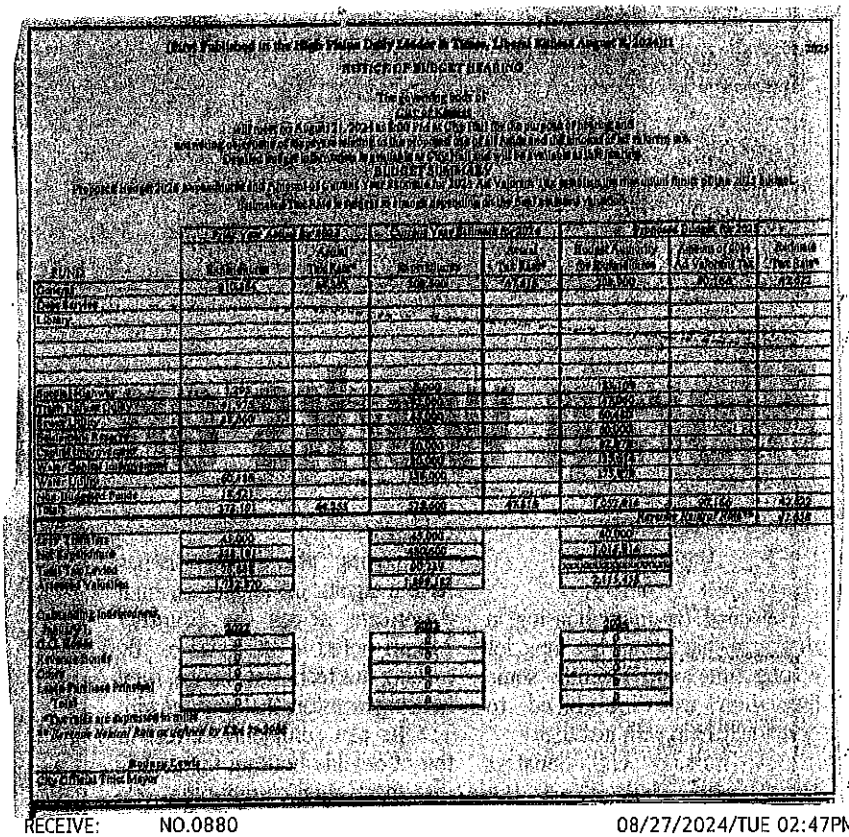
SUBSCRIBED AND SWORN to before me this 8 day of August, 2024.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $34.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28



RECEIVE: NO.0880 08/27/2024/TUE 02:47PM Seward Co. Treasurer

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 9, 2024)(1) 2025

NOTICE OF BUDGET HEARING

The governing body of

City of Kismet

will meet on August 21, 2024 at 5:00 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	310,354	44.353	308,500	47.515	208,900	90,166	42.622
Debt Service							
Library							
Special Highway	3,295		6,000		183,109		
Trash Refuse Utility	141,975		92,000		147,080		
Sewer Utility	38,060		45,000		60,480		
Equipment Reserve			20,000		60,000		
Capital Improvement			20,000		92,872		
Water Capital Improvement			20,000		125,614		
Water Utility	60,486		134,000		175,879		
Non-Budgeted Funds	18,421						
Totals	373,191	44.353	325,500	47.515	1,033,914	90,166	42.622
					Revenue Neutral Rate**		42.498
Less: Transfers	45,000		45,000		40,000		
Net Expenditure	328,191		480,500		1,013,914		
Total Tax Levied	76,858		90,239				
Assessed Valuation	1,732,870		1,899,182		2,115,458		

Outstanding Indebtedness

	January 1, 2022	2023	2024
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 rate are expressed in mills

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

Rodney Lewis

City Official Title: Mayor