2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	217,800	104,164	47.871
Debt Service	10-113				
Library	12-1220				
Special Highway		7	183,191		
Trash Refuse Utility		7	159,256		
Sewer Utility		8	63,366		
Equipment Reserve		8	60,000		
Capital Improvement		9	107,872		
Water Capital Improvement		9	160,614		
Water Utility		10	187,360		
Non-Budgeted Funds		11			
Totals		xxxxxx	1,139,459	104,164	47.871
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,175,959
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	36.870
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: 9-11, 2025

Stacia D. Long
County Clerk

Governing Body

City of Kismet

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,166	14,708	201	249	1,001	22
Debt Service						
Library						
TOTAL	90,166	14,708	201	249	1,001	22

County Treas Motor Vehicle Estimate 14,708

County Treas Recreational Vehicle Estimate 201

County Treas 16/20M Vehicle Estimate 249

County Treas Commercial Vehicle Tax Estimate 1,001

County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.16312

Recreational Vehicle Factor 0.00223

16/20 Vehicle Factor 0.00276

Commercial Vehicle Factor 0.01110

Watercraft Factor 0.00024

City of Kismet

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Capital Improvement	-	10,000	10,000	12-1,118
General Fund	Equipment Reserve Fund	10,000	10,000	10,000	12-1,117
Water Fund	Water Capital Improvemen	15,000	15,000	15,000	12-1,118
	Totals	25,000	35,000	35,000	
	Adjustments*				
	Adjusted Totals	25,000	35,000	35,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Kismet

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

2026

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 2025	Payments Due 2025	Payments Due 2026
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 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,595	18,682	12,007
Receipts:			
Ad Valorem Tax	88,040	90,166	xxxxxxxxxxxxxxxxxx
Delinquent Tax	309		
Motor Vehicle Tax	17,100	18,333	14,708
Recreational Vehicle Tax	252	237	201
16/20M Vehicle Tax	278		249
Commercial Vehicle Tax	1,069	989	1,001
Watercraft Tax			22
Gross Earning (Intangible) Tax			0
Compensating Use Tax	7,931	9,000	9,000
Local Sales Tax	48,707	48,000	50,000
Franchise Tax	14,392	18,000	16,000
Licenses & Permits	246	500	500
Rent Income	900	2,000	2,000
Insurance Dividends	2,357		
Sale of Lots	1,680		
Insurance Proceeds	4,322		
In Lieu of Tax (IRB)			
Interest on Idle Funds	11,923	6,000	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,109	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**201,615**	**195,225**	**103,681**
Resources Available:	**230,210**	**213,907**	**115,688**
Expenditures:			
Salaries & Wages	75,340	66,000	78,000
Employee Benefits	12,319	12,000	13,000
Office Supplies & Telephone	11,151	12,000	12,000
Building Repair & Maintenance	17,155	8,000	10,000
Utilities	13,201	15,000	15,000
Equipment Repair & Maintenance	11,844	8,000	8,000
Property Tax	3,344	3,500	3,500
Insurance	27,926	30,000	32,000
Street Lighting	10,408	10,000	10,500
Dues, Fees, Mileage Reimbursement	4,798	5,000	5,000
Supplies	2,882	6,900	4,300
Planning & Professional Fees	9,725	4,000	4,500
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Capital Improvement		10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous	1,435	1,500	2,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**211,528**	**201,900**	**217,800**
Unencumbered Cash Balance Dec 31	18,682	12,007	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	218,500	208,900	217,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	217,800
		Tax Required	102,112
	Delinquent Comp Rate:	2.0%	2,052
		Amount of 2025 Ad Valorem Tax	**104,164**

CPA Summary

City of Kismet 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	165,559	169,571	171,381
Receipts:			
State of Kansas Gas Tax	9,037	11,810	11,810
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,037**	**11,810**	**11,810**
Resources Available:	**174,596**	**181,381**	**183,191**
Expenditures:			
Street Repair and Maint	5,025	10,000	183,191
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,025**	**10,000**	**183,191**
Unencumbered Cash Balance Dec 31	169,571	171,381	0
2024/2025/2026 Budget Authority Amount:	143,426	183,109	183,191

Adopted Budget **Trash Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	164,418	166,256	119,256
Receipts:			
Charges to Customers	38,658	38,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,658**	**38,000**	**40,000**
Resources Available:	**203,076**	**204,256**	**159,256**
Expenditures:			
Salaries and Wages	15,935	18,000	19,000
Employee Benefits	4,537	6,000	6,000
Repairs and Maintenance	2,491	15,000	15,000
Dues, Fees, Mileage Reimbursement	10	1,000	1,000
Supplies	9	3,000	3,000
Landfill Fees	7,413	12,000	12,000
Trash Truck Expense	6,425	30,000	103,256
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,820**	**85,000**	**159,256**
Unencumbered Cash Balance Dec 31	166,256	119,256	0
2024/2025/2026 Budget Authority Amount:	140,297	147,060	159,256

CPA Summary

City of Kismet 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,840	56,167	31,367
Receipts:			
Charges to Customers	31,817	30,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,817**	**30,000**	**32,000**
Resources Available:	**77,657**	**86,167**	**63,367**
Expenditures:			
Salaries and Wages	12,997	15,000	15,000
Employee Benefits	997	1,500	1,500
Repairs and Maintenance	4,601	30,000	38,566
Supplies	2,080	6,000	6,000
Utilities	805	1,800	1,800
Dues, Fees, Mileage Reimbursement	10	500	500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,490**	**54,800**	**63,366**
Unencumbered Cash Balance Dec 31	56,167	31,367	1
2024/2025/2026 Budget Authority Amount:	66,379	60,480	63,366

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,000	40,000	50,000
Receipts:			
Transfer from General Fund	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**40,000**	**50,000**	**60,000**
Expenditures:			
Equipment			60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**60,000**
Unencumbered Cash Balance Dec 31	40,000	50,000	0
2024/2025/2026 Budget Authority Amount:	45,000	60,000	60,000

CPA Summary

City of Kismet 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,872	87,872	97,872
Receipts:			
Transfer from General Fund		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**10,000**	**10,000**
Resources Available:	**87,872**	**97,872**	**107,872**
Expenditures:			
Capital Expense			107,872
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**107,872**
Unencumbered Cash Balance Dec 31	87,872	97,872	0
2024/2025/2026 Budget Authority Amount:	87,872	92,872	107,872

Adopted Budget **Water Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	115,614	130,614	145,614
Receipts:			
Transfer from Water Utility	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:	**130,614**	**145,614**	**160,614**
Expenditures:			
Capital Expense			160,614
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**160,614**
Unencumbered Cash Balance Dec 31	130,614	145,614	0
2024/2025/2026 Budget Authority Amount:	125,614	125,614	160,614

City of Kismet 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	160,639	180,120	108,120
Receipts:			
Charges to Customers	78,143	75,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,143**	**75,000**	**80,000**
Resources Available:	**238,782**	**255,120**	**188,120**
Expenditures:			
Salaries and Wages	8,133	12,000	12,000
Employee Benefits	3,933	6,000	6,000
Utilities	3,050	12,000	12,000
Repairs and Maintenance	9,175	70,000	108,360
Plant Fuel and Utilities	10,904	20,000	20,000
Supplies	5,758	6,000	8,000
Dues, Fees, Mileage Reimbursement	1,592	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 (2026 column)			
Miscellaneous	1,117		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,662**	**147,000**	**187,360**
Unencumbered Cash Balance Dec 31	180,120	108,120	760
2024/2025/2026 Budget Authority Amount:	138,931	175,879	187,360

CPA Summary

City of Kismet

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Customer Deposits			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,060	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,060
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Customer Deposits	1,590									
Total Receipts	1,590	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,590
Resources Available:	5,650	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,650
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Customer Refunds	400									
Total Expenditures	400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	400
Cash Balance Dec 31	5,250	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,250 **
										5,250 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kismet

will meet on September 10, 2025 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, 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	211,528	47.515	201,900	42.593	217,800	104,164	42.593
Debt Service							
Library							
Special Highway	5,025		10,000		183,191		
Trash Refuse Utility	36,820		85,000		159,256		
Sewer Utility	21,490		54,800		63,366		
Equipment Reserve					60,000		
Capital Improvement					107,872		
Water Capital Improvement					160,614		
Water Utility	58,662		147,000		187,360		
Non-Budgeted Funds	400						
Totals	333,925	47.515	498,700	42.593	1,139,459	104,164	42.593
						*Revenue Neutral Rate***	*36.870*
Less: Transfers	25,000		35,000		35,000		
Net Expenditure	308,925		463,700		1,104,459		
Total Tax Levied	90,239		90,166		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,899,182		2,116,958		2,445,573		

Outstanding Indebtedness, January 1,

	2023	2024	2025
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

Resolution No. 2025-2

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 36.870 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 10, 2025 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 42.593 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 10th day of September, 2025 and SIGNED by the Mayor.

Rody A Lewis
Mayor

Attested:
Susan K Lewis
City Clerk

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 10, 2025

Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
John Lee	X		
Bryan Garrison	X		
Louise [redacted] Winner	X		
Jason Jennings	X		
Koleen Nosekabel	X		
TOTAL			

Certified:

Rody A Lewis

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 28 day of August, 2025

Shay Bales

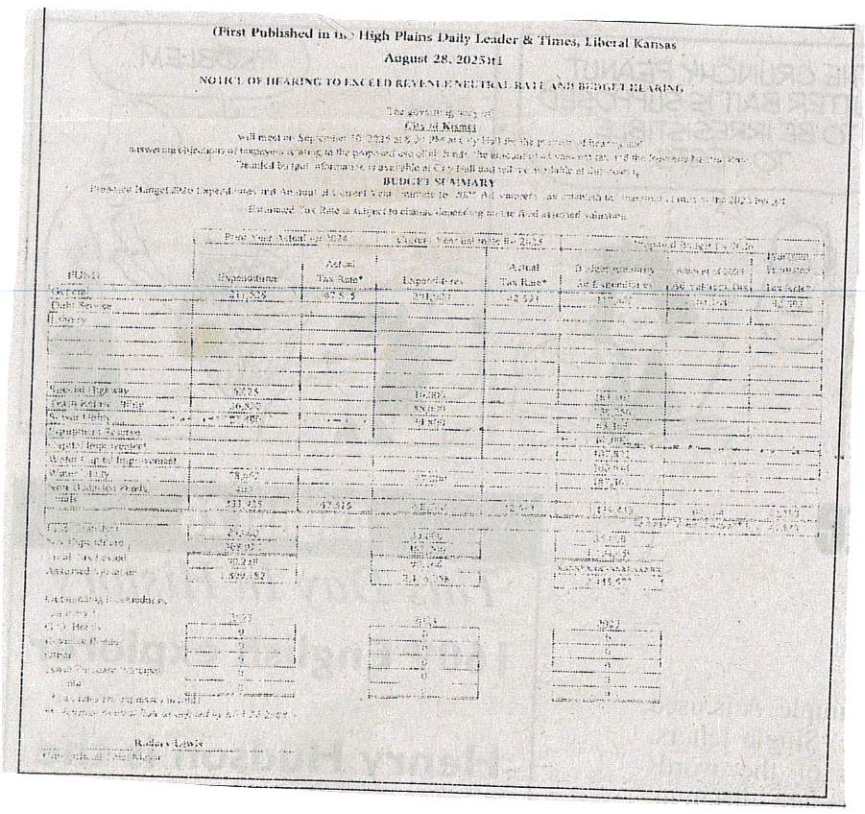
SUBSCRIBED AND SWORN to before me this 28 day of August, 2025

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 59.40

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



(First Published in the High Plains Daily Leader & Times, Liberal Kansas
August 28, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

BUDGET SUMMARY