State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Seward County, State of Kansas
We, the undersigned, officers of
Kismet Public Library District #1

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-1247	5	90,000	76,059	1.295
Debt Service	10-113				
Capital Improvement		6	102,078		
		6			
Totals		xxxxxxxxx	192,078	76,059	1.295
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

58,759,958

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.233
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Liz Headrick

Address:
PO Box 216
Kismet, KS 67859
Email:

Attest: 9-26, 2025
Stacie D. Long
County Clerk

Liz Headrick
Melissa Lofgren
Christine M. J. Standard
Carol Rettschlag
Louise Wyrick

Governing Body

CPA Summary

Kismet Public Library District #1
Seward County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	72,793	1,811	18	85	124	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	72,793	1,811	18	85	124	6

County Treas Motor Vehicle Estimate 1,811

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 85

County Treas Commercial Vehicle Tax Estimate 124

County Treas Watercraft Tax Estimate 6

MVT Factor 0.02488

RVT Factor 0.00025

16/20M Factor 0.00117

Comm Veh Facto 0.00170

Watercraft Factor 0.00008

2026

Kismet Public Library District #1
Seward County

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 Fu	-	-	4,000	12-1258
Capital Improvement Fu	General Fund			2,000	12-1258
	Totals	0	0	6,000	
	Adjustments*				
	Adjusted Totals	0	0	6,000	

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

Kismet Public Library District #1
Seward County

2026

STATEMENT OF INDEBTEDNESS

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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

Kismet Public Library District #1
Seward County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,279	12,750	6,233
Receipts:			
Ad Valorem Tax	54,703	72,793	xxxxxxxxxxxxxxxx
Delinquent Tax	181		
Motor Vehicle Tax	1,716	2,040	1,811
Recreational Vehicle Tax	18	17	18
16/20M Vehicle Tax	76		85
Commercial Vehicle Tax	143	133	124
Watercraft Tax			6
In Lieu of Taxes			
State of Kansas	430		
Grants/Donations	9,231	3,000	3,000
Southwest Kansas Library System	1,000	1,000	1,000
Copies, Fax, Fines, etc.	330		
Transfer from Capital Improvement Fund			2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	797	200	200
Does misc. exceed 10% of Total Receipts			
Total Receipts	**68,625**	**79,183**	**8,244**
Resources Available:	**93,904**	**91,933**	**14,477**
Expenditures:			
Personnel Expense	40,985	45,000	45,000
Books & Resources	5,696	5,000	5,500
Telephone & Internet	2,822	4,000	4,000
Utilities	4,602	6,000	6,000
Insurance	12,247	13,000	13,500
Repairs & Maintenance	1,588	2,000	2,000
Professional Fees	260	1,000	1,000
Equipment & Computer	4,850	2,000	2,000
Postage & Supplies	3,314	2,000	3,000
Travel & Meal Reimbursement	349	500	500
Restricted Grant/Program Expense	3,938	5,000	3,000
Dues & Fees	503	200	500
Transfer to Capital Improvement Fund			4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**81,154**	**85,700**	**90,000**
Unencumbered Cash Balance Dec 31	12,750	6,233	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	87,700	87,700	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	75,523
	Delinquent Comp Rate:	0.7%	536
		Amount of 2025 Ad Valorem Tax	76,059

CPA Summary

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	97,755	98,078	98,078
Receipts:			
Transfer from General Fund			4,000
Interest on Idle Funds	323		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**323**	**0**	**4,000**
Resources Available:	**98,078**	**98,078**	**102,078**
Expenditures:			
Capital Expenditures			100,078
Transfer to General Fund			2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**102,078**
Unencumbered Cash Balance Dec 31	98,078	98,078	0
2024/2025/2026 Budget Authority Amount	76,797	79,955	102,078

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2026

The governing body of

Kismet Public Library District #1

Seward County

will meet on September 11, 2025 at 7:00 PM at Kismet Public Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Kismet Public Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2024		Current Year Estimate for 2025		Proposed Budget Year 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	81,154	0.860	85,700	1.208	90,000	76,059	1.288
Debt Service							
Capital Improvement					102,078		
Totals	81,154	0.860	85,700	1.208	192,078	76,059	1.288
						*Revenue Neutral Rate***	*1.233*
Less: Transfers	0		0		6,000		
Net Expenditures	81,154		85,700		186,078		
Total Tax Levied	55,344		72,793		xxxxxxxxxxxxxxxxx		
Assessed Valuation	64,372,382		60,275,893		59,059,999		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Liz Headrick
Treasurer

Resolution No. 2025-1

A RESOLUTION OF THE KISMET PUBLIC LIBRARY DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Kismet Public Library District #1 was calculated as 1.233 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Kismet Public Library District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Kismet Public Library District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE KISMET PUBLIC LIBRARY DISTRICT #1:

The Kismet Public Library District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.288 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 11th day of September, 2025 and SIGNED by the Governing Body.

Liz Headrick

Lyndia Lahr

Christine M. J. Standard

Carol Rittacher

Louise Wyrick

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Kismet Public Library District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Carol Rittscher	✓		
Chris Standard	✓		
Melissa Langhofer	✓		
Liz Headrick	✓		
Louise Wyrick	✓		
TOTAL	5	0	0

Certified:
Liz Headrick

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.

Lydia Bales
Notary Public

7-22, 2028

25

NOTARY PUBLIC - STATE OF KANSAS
LYDIA BALES
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas

August 29, 2025)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas Special District

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

Liz Headrick
Treasurer

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