2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	213,500	76,858	44.353
Debt Service	10-113				
Library	12-1220				
Special Highway		7	141,844		
Trash Refuse Utility		7	133,499		
Equipment Reserve		8	30,000		
Sewer Utility		8	58,620		
Capital Improvement		9	82,872		
Water Capital Improvement		9	105,614		
Water Utility		10	175,090		
Non-Budgeted Funds		11			
Totals		xxxxxx	941,039	76,858	44.353
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,732,870
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 40.276

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

Date Attested: 9-15, 2022

Stacia D. Long
County Clerk

Governing Body

City of Kismet

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	73,184	17,834	163	0	1,249	0
Debt Service						
Library						
TOTAL	73,184	17,834	163	0	1,249	0

County Treas Motor Vehicle Estimate 17,834

County Treas Recreational Vehicle Estimate 163

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 1,249

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.24369

Recreational Vehicle Factor 0.00223

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01707

Watercraft Factor 0.00000

City of Kismet

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Improvement	15,000	15,000	15,000	12-1,118
General Fund	Water Capital Improvemen	15,000		10,000	12-1,118
General Fund	Equipment Reserve		15,000	15,000	12-1,117
Water Fund	Water Capital Improvement		15,000	15,000	12-1,118
	Totals	30,000	45,000	55,000	
	Adjustments*				
	Adjusted Totals	30,000	45,000	55,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Kismet

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

2023

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 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	63,541	73,788	40,755
Receipts:			
Ad Valorem Tax	71,225	73,184	xxxxxxxxxxxxxxxx
Delinquent Tax	550		
Motor Vehicle Tax	18,035	15,570	17,834
Recreational Vehicle Tax	175	152	163
16/20M Vehicle Tax			0
Commercial Vehicle Tax	1,450	1,061	1,249
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Redemption	1,119		
Compensating Use Tax	12,516	7,000	8,000
Local Sales Tax	51,286	45,000	46,000
Franchise Tax	14,625	14,000	14,000
Licenses & Permits	390	500	500
Rent Income	7,118	6,500	6,500
Insurance Dividend	3,101		
Sale of Lots	8,950		
Sale of Mower	5,323		
In Lieu of Tax (IRB)			
Interest on Idle Funds	713	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,575	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**198,151**	**165,967**	**97,246**
Resources Available:	**261,692**	**239,755**	**138,001**
Expenditures:			
Salaries & Wages	58,877	62,000	63,000
Employee Benefits	9,194	10,000	11,000
Office Supplies & Telephone	12,203	13,000	13,000
Building Maintenance	2,064	11,000	10,000
Utilities	12,950	14,000	14,000
Equipment Repair & Maintenance	16,002	10,000	10,000
Property Tax	763	1,000	1,000
Insurance	21,992	22,000	24,000
Street Lighting	8,123	8,000	9,000
Dues, Fees, Mileage Reimbursement	4,382	6,000	6,000
Supplies	4,899	7,000	7,000
Planning & Professional Fees	3,404	4,000	4,000
Transfer to Equipment Reserve		15,000	15,000
Transfer to Capital Improvement Fund	15,000	15,000	15,000
Transfer to Water Improvement Fund	15,000		10,000
Cash Forward (2023 column)			
Miscellaneous	3,051	1,000	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**187,904**	**199,000**	**213,500**
Unencumbered Cash Balance Dec 31	73,788	40,755	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	196,900	199,000	213,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	213,500
		Tax Required	75,499
	Delinquent Comp Rate:	1.8%	1,359
		Amount of 2022 Ad Valorem Tax	**76,858**

CPA Summary	No assurance is provided.

City of Kismet 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	156,210	157,844	129,754
Receipts:			
State of Kansas Gas Tax	12,456	11,910	12,090
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,456**	**11,910**	**12,090**
Resources Available:	**168,666**	**169,754**	**141,844**
Expenditures:			
Street Repair and Maint	10,822	40,000	141,844
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,822**	**40,000**	**141,844**
Unencumbered Cash Balance Dec 31	157,844	129,754	0
2021/2022/2023 Budget Authority Amount:	121,381	138,650	141,844

Adopted Budget **Trash Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	159,454	163,499	98,499
Receipts:			
Charges to Customers	34,754	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,754**	**35,000**	**35,000**
Resources Available:	**194,208**	**198,499**	**133,499**
Expenditures:			
Salaries and Wages	14,414	17,000	17,000
Employee Benefits	4,673	5,000	6,000
Equipment Repair & Maintenance	2,604	15,000	15,000
Dues, Fees, Mileage Reimbursement	67	1,000	1,000
Supplies	542	2,000	2,000
Trash Truck Expense		50,000	82,499
Landfill Fees	7,653	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous	756		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,709**	**100,000**	**133,499**
Unencumbered Cash Balance Dec 31	163,499	98,499	0
2021/2022/2023 Budget Authority Amount:	127,788	129,954	133,499

CPA Summary	No assurance is provided.

City of Kismet

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	15,000
Receipts:			
Transfer from General Fund		15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**15,000**	**15,000**
Resources Available:	**0**	**15,000**	**30,000**
Expenditures:			
			30,000
Equipment			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**30,000**
Unencumbered Cash Balance Dec 31	0	15,000	0
2021/2022/2023 Budget Authority Amount:	0	15,000	30,000

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,638	50,320	34,620
Receipts:			
Charges to Customers	24,197	20,000	24,000
Federal Aid			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,197**	**20,000**	**24,000**
Resources Available:	**69,835**	**70,320**	**58,620**
Expenditures:			
Salaries & Wages	10,744	10,000	12,000
Employee Benefits	825	1,200	1,200
Repairs & Maintenance	1,944	15,000	36,420
Supplies	4,834	7,500	7,000
Utilities	1,110	1,500	1,500
Dues, Fees, Mileage Reimbursement	58	500	500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,515**	**35,700**	**58,620**
Unencumbered Cash Balance Dec 31	50,320	34,620	0
2021/2022/2023 Budget Authority Amount:	58,885	54,638	58,620

CPA Summary	No assurance is provided.

City of Kismet 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	52,872	67,872	67,872
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:	**67,872**	**82,872**	**82,872**
Expenditures:			
Capital Expense		15,000	82,872
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**15,000**	**82,872**
Unencumbered Cash Balance Dec 31	67,872	67,872	0
2021/2022/2023 Budget Authority Amount:	67,872	72,872	82,872

Adopted Budget **Water Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	65,614	80,614	80,614
Receipts:			
Transfer from General Fund	15,000		10,000
Transfer from Water Fund		15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,000**	**15,000**	**25,000**
Resources Available:	**80,614**	**95,614**	**105,614**
Expenditures:			
Major Repairs & Equipment		15,000	105,614
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**15,000**	**105,614**
Unencumbered Cash Balance Dec 31	80,614	80,614	0
2021/2022/2023 Budget Authority Amount:	99,882	80,614	105,614

No assurance is provided.

City of Kismet 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	135,486	168,590	110,090
Receipts:			
Charges to Customers	67,763	65,000	65,000
Interest on Idle Funds			
Miscellaneous	126		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,889**	**65,000**	**65,000**
Resources Available:	**203,375**	**233,590**	**175,090**
Expenditures:			
Salaries & Wages	7,163	13,000	13,000
Employee Benefits	4,113	4,500	5,000
Utilities	4,440	12,000	12,000
Repairs & Maintenance	4,093	45,000	98,090
Plant Fuel & Utilities	12,430	20,000	20,000
Supplies	1,902	6,000	6,000
Dues, Fees, Mileage Reimbursement	644	3,000	3,000
Extensions & Meters		3,000	3,000
Transfer to Water Capital Improvement		15,000	15,000
Cash Forward (2023 column)			
Miscellaneous		2,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,785**	**123,500**	**175,090**
Unencumbered Cash Balance Dec 31	168,590	110,090	0
2021/2022/2023 Budget Authority Amount:	130,810	134,676	175,090

CPA Summary	No assurance is provided.

City of Kismet

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,060
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid - COVID	33,193							
Total Receipts	0	Total Receipts	33,193	Total Receipts	0	Total Receipts	0	Total Receipts	0	33,193
Resources Available:	4,060	Resources Available:	33,193	Resources Available:	0	Resources Available:	0	Resources Available:	0	37,253
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	4,060	Cash Balance Dec 31	33,193	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	37,253 **
										37,253 **

** Note: These two block figures should agree.

CPA Summary	No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kismet

will meet on September 14, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	187,904	42.932	199,000	42.677	213,500	76,858	42.297
Debt Service							
Library							
Special Highway	10,822		40,000		141,844		
Trash Refuse Utility	30,709		100,000		133,499		
Equipment Reserve					30,000		
Sewer Utility	19,515		35,700		58,620		
Capital Improvement			15,000		82,872		
Water Capital Improvement			15,000		105,614		
Water Utility	34,785		123,500		175,090		
Non-Budgeted Funds							
Totals	283,735	42.932	528,200	42.677	941,039	76,858	42.297
						*Revenue Neutral Rate***	*40.276*
Less: Transfers	30,000		45,000		55,000		
Net Expenditure	253,735		483,200		886,039		
Total Tax Levied	73,575		73,184		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,713,763		1,714,869		1,817,115		

Outstanding Indebtedness, January 1,	2020	2021	2022
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. 2022-03

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 40.276 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 14, 2022 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 42.297 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 14th day of September, 2022 and SIGNED by the Mayor.

Rodney Lewis
Kismet Mayor Rodney Lewis
Attested:

Susan K Lewis
Kismet City Clerk

Roll Call Vote

A Roll Call Vote of the **CITY OF KISMET, KANSAS** To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on **August 14, 2022**

Resolution No. **2022-03**

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

Certified:

Susan K Lewis

Kismet City Clerk

(Publication Fee $)

(First Published in the High Plains Daily Leader & Times, Liberal Kansas September 9, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Hooker
will meet on September 19, 2022 at 6:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022			Proposed Budget for 2023		
FUND	Expenditures	Ad Valorem Tax	Expenditures	Actual Tax Rate*		Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Tax Rate*
General	1,107,908	76,898	1,109,000	42.577		913,900	76,858	42.397
Debt Service								
Library								
Special Highway	0		40,000			141,344		
Trash Refuse Utility			100,000			139,409		
Equipment Reserve						20,000		
Sewer Utility	19,416		59,000			33,630		
Capital Improvement			15,000			83,872		
Water Capital Improvement			15,000			109,614		
Water Utility	47,183		125,000			175,090		
Non-Budgeted Funds-A								
Totals	1,174,507	76,898	518,200	42.577		921,039	76,858	42.397
						Revenue Neutral Rate*		10.376
Less: Transfers	450,000		45,000			55,000		
Net Expenditure	724,507		473,200			866,039		
Total Tax Levied	73,523		73,184			76,858		
Assessed Valuation	1,713,763		1,714,869			1,813,113		

Outstanding Indebtedness

	2020	2021	2022
January 1,			
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

Hodley Lewis

City Official Title: Mayor