State of Kansas
City

2022

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 expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	199,000	73,184	42.677
Debt Service	10-113				
Library	12-1220				
Special Highway		7	138,650		
Trash Refuse Utility		7	129,954		
Equipment Reserve		8	15,000		
Sewer Utility		8	54,638		
Capital Improvement		9	72,872		
Water Capital Improvement		9	80,614		
Water Utility		10	134,676		
Non-Budgeted Funds-A		11			
Totals		xxxxx	825,404	73,184	42.677
					County Clerk's Use Only
Budget Summary		12			1,714,869
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

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

Attest: August 6 2021
Stacia D. Long
County Clerk

Governing Body

RECEIVED
AUG - 6 2021
Seward County Clerk

CPA Summary

No assurance is provided.

City of Kismet

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	73,575	15,570	152	0	1,061	0
Debt Service						
Library						
TOTAL	73,575	15,570	152	0	1,061	0

County Treas Motor Vehicle Estimate	15,570				
County Treas Recreational Vehicle Estimate		152			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				1,061	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.21162				
Recreational Vehicle Factor		0.00207			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.01442	
Watercraft Factor					0.00000

City of Kismet 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Improvement	10,000	15,000	15,000	12-1,118
General Fund	Vater Capital Improveme	10,000	15,000		12-1,118
General Fund	Equipment Reserve			15,000	12-1,117
Water Fund	Vater Capital Improvement			15,000	12-1,118
	Totals	20,000	30,000	45,000	
	Adjustments*				
	Adjusted Totals	20,000	30,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Kismet

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
None							
Totals					**0**	**0**	**0**

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

City of Kismet 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	54,618	63,541	34,043
Receipts:			
Ad Valorem Tax	69,023	73,575	xxxxxxxxxxxxxxxxx
Delinquent Tax	592		
Motor Vehicle Tax	16,528	17,248	15,570
Recreational Vehicle Tax	146	190	152
16/20M Vehicle Tax			0
Commercial Vehicle Tax	1,039	1,389	1,061
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Redemption	2,202		
Compensating Use Tax	6,878	7,000	7,000
Local Sales Tax	45,817	44,000	45,000
Franchise Tax	12,930	14,000	14,000
Licenses & Permits	363	500	500
Rent Income	6,240	6,500	6,500
Insurance Dividend	3,329		
Sale of Lots and Pickup	7,250		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,289	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,113	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**176,739**	**167,402**	**92,783**
Resources Available:	**231,357**	**230,943**	**126,826**

City of Kismet

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	231,357	230,943	126,826
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Salaries and Wages	60,807	62,000	62,000
Employee Benefits	9,114	9,000	10,000
Office Supplies & Telephone	13,243	10,000	13,000
Building Maintenance	4,936	12,000	11,000
Utilities	13,694	14,000	14,000
Equipment Repair & Maintenance	5,528	10,000	10,000
Property Tax	953	1,000	1,000
Insurance	21,055	22,000	22,000
Street Lighting	6,996	9,000	8,000
Dues, Fees, Mileage Reimbursement	4,208	6,000	6,000
Supplies	1,120	7,900	7,000
Planning & Professional Fees	2,610	4,000	4,000
Transfer to Capital Improvement Fund	10,000	15,000	15,000
Transfer to Water Capital Improvement Fun	10,000	15,000	
Transfer to Equipment Reserve			15,000
Cash Forward (2022 column)			
Miscellaneous	3,552		1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**167,816**	**196,900**	**199,000**
Unencumbered Cash Balance Dec 31	63,541	34,043	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	183,300	196,900	199,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	199,000
		Tax Required	72,174
	Delinquent Comp Rate:	1.4%	1,010
		Amount of 2021 Ad Valorem Tax	73,184

CPA Summary

No assurance is provided.

City of Kismet 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	150,121	156,210	127,460
Receipts:			
State of Kansas Gas Tax	11,317	11,250	11,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,317**	**11,250**	**11,190**
Resources Available:	**161,438**	**167,460**	**138,650**
Expenditures:			
Street Repair and Maintenance	5,228	40,000	138,650
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,228**	**40,000**	**138,650**
Unencumbered Cash Balance Dec 31	156,210	127,460	0
2020/2021/2022 Budget Authority Amount	145,650	121,381	138,650

Adopted Budget

Trash Refuse Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	158,288	159,454	94,954
Receipts:			
Charges to Customers	32,961	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,961**	**35,000**	**35,000**
Resources Available:	**191,249**	**194,454**	**129,954**
Expenditures:			
Salaries and Wages	14,141	16,000	17,000
Employee Benefits	4,450	5,000	5,000
Equipment Repair & Maintenance	3,277	15,000	15,000
Dues, Fees, Mileage Reimbursement	180	1,500	1,000
Supplies		2,000	2,000
Trash Truck Expense	1,024	50,000	79,954
Landfill Fees	8,723	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,795**	**99,500**	**129,954**
Unencumbered Cash Balance Dec 31	159,454	94,954	0
2020/2021/2022 Budget Authority Amount	125,667	127,788	129,954

CPA Summary
No assurance is provided.

City of Kismet 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfer from General Fund			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**15,000**
Resources Available:	**0**	**0**	**15,000**
Expenditures:			
Equipmemt			15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	15,000

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	53,485	45,638	34,638
Receipts:			
Charges to Customers	17,451	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,451**	**20,000**	**20,000**
Resources Available:	**70,936**	**65,638**	**54,638**
Expenditures:			
Salaries and Wages	7,921	8,000	10,000
Employee Benefits	608	1,000	1,200
Repairs and Maintenance	10,633	12,000	33,938
Supplies	5,162	8,000	7,500
Utilities	859	1,500	1,500
Dues, Fees, Mileage Reimbursement	115	500	500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,298**	**31,000**	**54,638**
Unencumbered Cash Balance Dec 31	45,638	34,638	0
2020/2021/2022 Budget Authority Amoun	55,984	58,885	54,638

CPA Summary

No assurance is provided.

City of Kismet 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	42,872	52,872	57,872
Receipts:			
Transfer from General Fund	10,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**15,000**	**15,000**
Resources Available:	**52,872**	**67,872**	**72,872**
Expenditures:			
Building Expense		10,000	72,872
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**72,872**
Unencumbered Cash Balance Dec 31	52,872	57,872	0
2020/2021/2022 Budget Authority Amoun	62,872	67,872	72,872

Adopted Budget

Water Capital Improvement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	94,882	65,614	65,614
Receipts:			
Transfer from General Fund	10,000	15,000	
Transfer from Water Fund			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**15,000**	**15,000**
Resources Available:	**104,882**	**80,614**	**80,614**
Expenditures:			
Major Repairs & Equipment	39,268	15,000	80,614
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,268**	**15,000**	**80,614**
Unencumbered Cash Balance Dec 31	65,614	65,614	0
2020/2021/2022 Budget Authority Amoun	94,882	99,882	80,614

CPA Summary

No assurance is provided.

City of Kismet 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	108,294	135,486	69,676
Receipts:			
Charges to Customers	65,537	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**65,537**	**65,000**	**65,000**
Resources Available:	**173,831**	**200,486**	**134,676**
Expenditures:			
Salaries & Wages	11,583	13,000	13,000
Employee Benefits	4,251	4,000	4,500
Utilities	5,033	12,000	12,000
Repairs	4,842	67,810	56,176
Plant Fuel/Utilities	9,678	20,000	20,000
Supplies	1,428	6,000	6,000
Dues, Fees, Mileage Reimbursement	179	3,000	3,000
Extensions and Meters		3,000	3,000
Transfer to Water Capital Improvement			15,000
Cash Forward (2022 column)			
Miscellaneous	1,351	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,345**	**130,810**	**134,676**
Unencumbered Cash Balance Dec 31	135,486	69,676	0
2020/2021/2022 Budget Authority Amount	107,484	130,810	134,676

CPA Summary
No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(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:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	4,060	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,060
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	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

No assurance is provided.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Kismet
will meet on August 4, 2021 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	167,816	41.682	196,900	42.932	199,000	73,184	42.676
Debt Service							
Library							
Special Highway	5,228		40,000		138,650		
Trash Refuse Utility	31,795		99,500		129,954		
Equipment Reserve					15,000		
Sewer Utility	25,298		31,000		54,638		
Capital Improvement			10,000		72,872		
Water Capital Improvement	39,268		15,000		80,614		
Water Utility	38,345		130,810		134,676		
Non-Budgeted Funds-A							
Totals	307,750	41.682	523,210	42.932	825,404	73,184	42.676
*Revenue Neutral Rate***							*42.904*
Less: Transfers	20,000		30,000		45,000		
Net Expenditure	287,750		493,210		780,404		
Total Tax Levied	72,322		73,575		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,735,102		1,713,763		1,714,869		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Rodney Lewis
City Official Title: Mayor

IN THE _____
OF SEWARD COUNTY, KANSAS

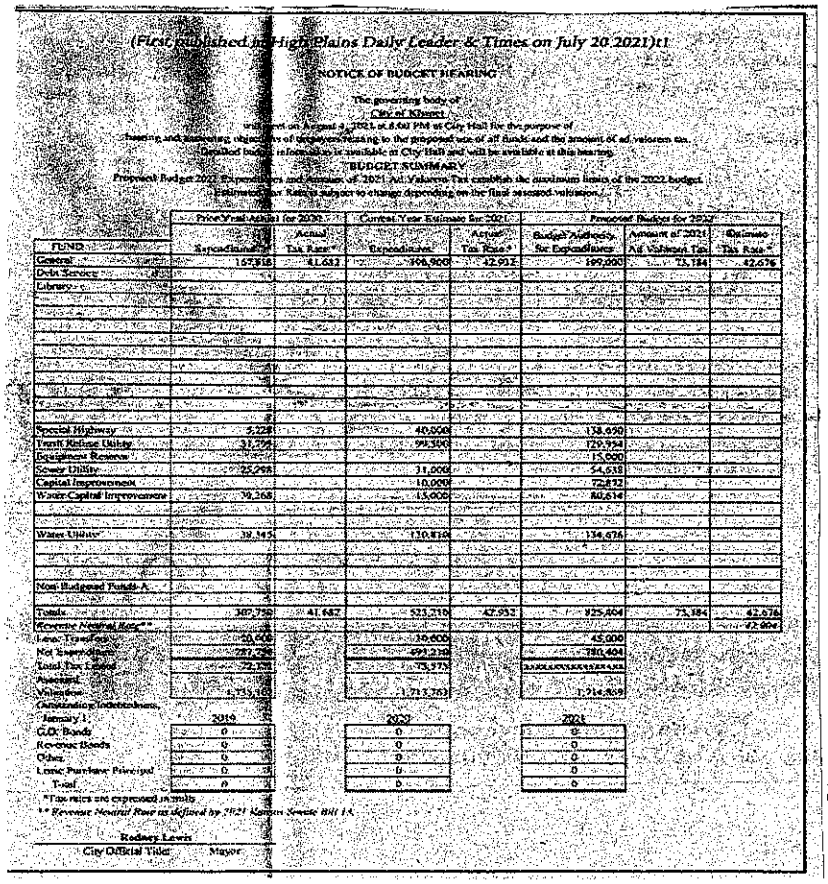
CASE NO. _____

PARTIES:

_____

_____

_____



(First published in High Plains Daily Leader & Times on July 20 2021)(1)

NOTICE OF BUDGET HEARING

The governing body of
City of Kismet

will meet on August 9, 2021, 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 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rates subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	167,818	41.682	498,900	42.953	499,000	75,184	42.676
Debt Service							
Library							
Special Highway	5,228		40,000		138,650		
Trash Refuse Utility	31,756		99,500		129,954		
Equipment Reserve					15,000		
Sewer Utility	25,268		31,000		54,618		
Capital Improvement			10,000		72,812		
Water Capital Improvement	39,268		15,000		80,614		
Water Utility*	39,145		120,816		134,676		
Non Budgeted Funds-A							
Totals	307,756	41.682	525,216	42.953	925,404	75,184	42.676
Revenue Neutral Rate**							42.904
Less: Transfers	20,000		30,000		45,000		
Net Expenditure	287,756		495,216		780,404		
Total Tax Levied	72,175		75,375		xxxxxxxxxxxxxxxxxx		
Assessed Valuation							
	1,731,100		1,711,700		1,714,809		
Outstanding Indebtedness, January 1,	2019		2020		2021		
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 2021 Kansas Senate Bill 13.

Rodney Lewis
City Official Title: Mayor

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie 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 periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 issue, the first publication thereof being made as aforesaid on the 20 day of July, 2021.

Leslie Bales

SUBSCRIBED AND SWORN to before me this 20 day of July, 2021

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 60.75

FILED THIS _____ DAY OF _____, _____

_____
Clerk or Judge

APPROVED _____