State of Kansas
City

CERTIFICATE

2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of Smith Center
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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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 of MVT, RVT, 16/20M Vehicle Tax		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Computation to Determine State Library Grant		7				
Fund	K.S.A.					
General	12-101a	7	1,826,512	689,955		57.018
Debt Service	10-113					
Library	12-1220	8	82,600	72,596		5.999
Industrial Development	12-1617h	9	43,190	12,106		1.000
Employee Benefit	12-16,102	9	357,900	235,878		19.493
Special Highway		10	174,938			
Special Parks & Recreation		10	46,799			
Waste Disposal		11	518,881			
Economic Development		11	556,800			
Airport		12	148,502			
Golf Course		12	120,370			
Water		13	2,247,679			
Non-Budgeted Funds-A		14				
Non-Budgeted Funds-B		15				
Non-Budgeted Funds-C		16				
Totals for City		xxxxxx	6,124,171	1,010,535		83.510
Recreation	12-1927	8	53,405	36,302	3.0	3.000
Totals Including Recreation		xxxxxx	6,177,576	1,046,837		86.510
Budget Hearing Notice		17			County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		17				12100713
RNR Hearing Notice		18				
Neighborhood Revitalization		19			Nov 1, 2025 Total Assessed Valuation	

City Revenue Neutral Rate: 80.508

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661

Email:

(Don Wick)
(Tracy Kingsbury)
(Chris Cole)
(Everett Marshall)

Attest: _____, 2025

County Clerk

Governing Body

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Smith Center

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	646,848	59,898	1,525	716	7,709	261
Debt Service						
Library	66,376	6,146	156	73	791	27
Industrial Development	11,305	1,047	27	12	135	5
Employee Benefit	249,813	23,132	589	276	2,977	101
Recreation	33,825	3,132	80	37	403	14
TOTAL	974,342	90,223	2,297	1,077	11,612	394

County Treas Motor Vehicle Estimate	90,223
County Treas Recreational Vehicle Estimate	2,297
County Treas 16/20M Vehicle Estimate	1,077
County Treas Commercial Vehicle Tax Estimate	11,612
County Treas Watercraft Tax Estimate	394

Motor Vehicle Factor	0.09260
Recreational Vehicle Factor	0.00236
16/20M Vehicle Factor	0.00111
Commercial Vehicle Factor	0.01192
Watercraft Factor	0.00040

City of Smith Center 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
Employee Benefits	Partially Self-Fund Health		3,000	3,000	12-2615
Economic Development	Econ Dev Rev Loan	-			Res 12-02
Waste Disposal Fund	Airport Fund	-			12-1,118
Waste Disposal Fund	Equipment Reserve Fun	100,000		100,000	12-1,118
Water Fund	Water Improvement Fur	103,690	120,000	130,000	12-1,118
Water Fund	Employee Benefits				12-1, 118
Water Fund	General Fund				12-825d
	Totals	203,690	123,000	233,000	
	Adjustments				
	Adjusted Totals	203,690	123,000	233,000	

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

City of Smith Center

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Kansas Public Water Supp	12/1/2012	8/1/2035	2.16	3,274,703	2,130,646	2/01 8/01	2/01 8/01	34,993	160,749	32,068	164,240
Kansas Water Pollution	10/1/2004	9/1/2027	2.83	1,661,831	410,931	3/01 9/01	3/01 9/01	7,414	101,249	4,783	104,135
KDHE Lagoon	4/17/2023	9/1/2044	2.13	762,180	762,180	3/01 9/01	3/01 9/01	1,886	30,930	1,808	31,592
Total Revenue Bonds					**3,303,757**			**44,293**	**292,928**	**38,659**	**299,967**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,303,757**			**44,293**	**292,928**	**38,659**	**299,967**

City of Smith Center

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 On Jan 1,2025	Payments Due 2025	Payments Due 2026
2018 Fire Truck	8/15/2017	240	1.00	259,234	77,770	26,636	26,377
				Totals	**77,770**	**26,636**	**26,377**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Smith Center
Smith County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$66,376	$72,596
Delinquent Tax	$1,750	$1,750
Motor Vehicle Tax	$5,998	$6,146
Recreational Vehicle Tax	$168	$156
16/20M Vehicle Tax	$156	$73
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$74,448	$80,721
Difference in Total Taxes:	$6,273	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,336,119	$12,102,095
Did Assessed Valuation Decrease?	No	
Levy Rate	5.855	5.999
Difference in Levy Rate:	0.144	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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	633,466	602,749	555,324
Receipts:			
Ad Valorem Tax	564,862	646,848	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,156	12,000	12,000
Motor Vehicle Tax	60,326	55,224	59,898
Recreational Vehicle Tax	1,521	1,544	1,525
16/20M Vehicle Tax	1,628	1,435	716
Commercial Vehicle Tax	7,881	6,916	7,709
Truck 16/20 DELQ		191	261
Gross Earning (Intangible) Tax	24,721	34,045	44,219
Real Estate Current			0
City and County Revenue Sharing			0
Excise Tax	6	30	30
Lot Clean-Up		1,000	1,000
Highway Connecting Links	15,891	12,900	12,900
Local Alcoholic Liquor Tax	6,022	6,301	6,077
Franchise Tax	172,419	173,000	175,000
Licenses & Permits	4,190	3,500	5,500
Fines	104	3,800	4,200
Key Deposits	475	500	600
Vehicle ID Number Receipts	325	2,500	3,500
Swimming Pool & Concessions	18,063	22,000	22,500
Rents	989	1,000	1,800
Reimbursements	146,574	146,000	155,000
Fire Department Receipts	30,909	38,154	38,500
Local Grants/Donations	53,740	30,000	20,000
Transportation Fares	5,729	7,500	10,000
Sale of Property		5,000	7,500
Federal Aid			
Transfer from Eco Development Revolving			
Transfer from Water			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	20,060	14,000	10,000
Neighborhood Revitalization Rebate	-17,501	-15,692	-17,965
Miscellaneous	13,824	12,500	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,141,914**	**1,222,196**	**597,470**
Resources Available:	**1,775,380**	**1,824,945**	**1,152,794**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,775,380	1,824,945	1,152,794
Expenditures:			
General Government	662,003	695,500	857,911
Police Department	125,529	169,000	300,209
Fire Department	86,634	91,636	154,892
Street Department	189,878	200,950	357,000
Park Department	18,241	13,000	23,400
Swimming Pool	59,269	61,500	73,100
Street Lighting	31,077	36,000	40,000
Audit & Accounting	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	0	0	0
Subtotal detail (Should agree with detail)	1,172,631	1,267,586	1,806,512
Sidwalk Project		2,035	20,000
Cash Forward (2026 column)			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,172,631**	**1,269,621**	**1,826,512**
Unencumbered Cash Balance Dec 31	602,749	555,324	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,768,145	1,804,145	1,826,512
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,826,512
		Tax Required	673,718
	Delinquent Comp Rate:	2.4%	16,237
		Amount of 2025 Ad Valorem Tax	689,955

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	363,415	395,500	438,911
Contractual	179,422	185,000	227,500
Commodities	92,463	100,000	148,000
Capital Outlay	26,703	15,000	43,500
Total	**662,003**	**695,500**	**857,911**
Police Department			
Salaries	90,974	125,000	190,000
Contractual	21,105	24,000	40,000
Commodities	13,450	15,000	37,500
Capital Outlay		5,000	32,709
Total	**125,529**	**169,000**	**300,209**
Fire Department			
Salaries			
Contractual	46,639	50,000	58,000
Commodities	13,099	15,000	30,000
Capital Outlay	26,896	26,636	66,892
Total	**86,634**	**91,636**	**154,892**
Street Department			
Salaries	124,052	121,950	167,000
Contractual	23,750	24,000	60,000
Commodities	42,076	50,000	100,000
Capital Outlay		5,000	30,000
Total	**189,878**	**200,950**	**357,000**
Park Department			
Salaries	1,726	2,000	3,000
Contractual	7,414	7,000	8,400
Commodities	9,101	4,000	7,000
Capital Outlay			5,000
Total	**18,241**	**13,000**	**23,400**
Swimming Pool			
Salaries	41,054	41,500	42,000
Contractual	8,690	9,000	11,700
Commodities	9,525	10,000	13,400
Capital Outlay		1,000	6,000
Total	**59,269**	**61,500**	**73,100**
Street Lighting			
Salaries			
Contractual	31,077	36,000	40,000
Commodities			
Capital Outlay			
Total	**31,077**	**36,000**	**40,000**
Audit & Accounting			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**1,172,631**	**1,267,586**	**1,806,512**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	1,172,631	1,267,586	1,806,512
Grand Total	1,172,631	1,267,586	1,806,512

(Note: Should agree with general sub-totals.)

City of Smith Center 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,797	5,059	4,614
Receipts:			
Ad Valorem Tax	61,153	66,376	xxxxxxxxxxxxxxx
Delinquent Tax	992	1,750	1,750
Motor Vehicle Tax	6,899	5,998	6,146
Recreational Vehicle Tax	174	168	156
16/20M Vehicle Tax	170	156	73
Commercial Vehicle Tax	902	751	791
Real Estate Current	8	21	27
Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,900)	(1,666)	-1,846
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,399	73,555	7,098
Resources Available:	78,196	78,614	11,712
Expenditures:			
Personal Services	60,420	61,000	61,500
Contractual Services	717	1,000	1,000
Appropriation to Library Board	12,000	12,000	20,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	73,137	74,000	82,600
Unencumbered Cash Balance Dec 31	5,059	4,614	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	77,625	81,000	82,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,600
		Tax Required	70,888
	Delinquent Comp Rate:	2.4%	1,708
		Amount of -1 Ad Valorem Tax	72,596

Adopted Budget **Rerreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,703	6,075	13,481
Receipts:			
Ad Valorem Tax	30,648	33,825	xxxxxxxxxxxxxxx
Delinquent Tax	463	800	800
Motor Vehicle Tax	3,248	3,006	3,132
Recreational Vehicle Tax	82	84	80
16/20M Vehicle Tax	78	78	37
Commercial Vehicle Tax	424	270	403
Real Estate Current	4	11	14
Excise Tax	2		
Donations & Local Grants			
Insurance Proceeds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(953)	(908)	-990
Miscellaneous		500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,996	37,666	4,476
Resources Available:	40,699	43,741	17,957
Expenditures:			
Personal Services	8,140	8,000	8,405
Contractual Services	12,784	10,260	15,500
Commodities			3,000
Capital Outlay	1,700		
Appropriation to Rec Commission	12,000	12,000	26,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,624	30,260	53,405
Unencumbered Cash Balance Dec 31	6,075	13,481	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	37,025	44,450	53,405
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,405
		Tax Required	35,448
	Delinquent Comp Rate:	2.4%	854
		Amount of 2025 Ad Valorem Tax	36,302

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City of Smith Center 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,710	42,729	30,223
Receipts:			
Ad Valorem Tax	10,247	11,305	xxxxxxxxxxxxxxx
Delinquent Tax	133	250	250
Motor Vehicle Tax	805	1,005	1,047
Recreational Vehicle Tax	20	28	27
16/20M Vehicle Tax	26	26	12
Commercial Vehicle Tax	105	126	135
Real Estate Current	1	3	5
Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-318	-249	-330
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,019**	**12,494**	**1,146**
Resources Available:	54,729	55,223	31,369
Expenditures:			
Contractual	12,000	25,000	43,190
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,000**	**25,000**	**43,190**
Unencumbered Cash Balance Dec 31	42,729	30,223	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	46,535	48,760	43,190
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,190
		Tax Required	11,821
	Delinquent Comp Rate:	2.4%	285
		Amount of 2025 Ad Valorem Tax	12,106

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,983	86,275	82,132
Receipts:			
Ad Valorem Tax	255,515	249,813	xxxxxxxxxxxxxxx
Delinquent Tax	3,975	5,500	5,500
Motor Vehicle Tax	28,414	25,060	23,132
Recreational Vehicle Tax	717	701	589
16/20M Vehicle Tax	691	651	276
Commercial Vehicle Tax	3,712	3,138	2,977
Real Estate Current	34	87	101
Reimbursements	31,683	17,000	20,000
Excise Tax	3		
Transfer from Water			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,941	-6,493	-7,134
Miscellaneous	22		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**316,825**	**295,457**	**45,441**
Resources Available:	**379,808**	**381,732**	**127,573**
Expenditures:			
Social Security & Medicare Tax	59,379	64,000	75,600
Retirement	56,161	57,000	60,000
Workman's Compensation	20,606	10,000	18,000
Health Insurance	142,761	150,000	185,000
Dental Insurance	5,941	6,500	6,500
Vision Care	671	750	1,000
Unemployment Tax	1,014	1,100	1,300
Trans to Part Self-Funded Health Ins		3,000	3,000
Flex Spending	7,000	7,250	7,500
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**293,533**	**299,600**	**357,900**
Unencumbered Cash Balance Dec 31	86,275	82,132	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	356,000	347,500	357,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	357,900
		Tax Required	230,327
	Delinquent Comp Rate:	2.4%	5,551
		Amount of 2025 Ad Valorem Tax	235,878

City of Smith Center 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	114,672	136,678	132,308
Receipts:			
State of Kansas Gas Tax	42,771	42,630	42,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,771**	**42,630**	**42,630**
Resources Available:	**157,443**	**179,308**	**174,938**
Expenditures:			
Contractual Services	120	20,000	60,000
Commodities	20,645	15,000	23,938
Capital Outlay		12,000	91,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,765**	**47,000**	**174,938**
Unencumbered Cash Balance Dec 31	136,678	132,308	0
2024/2025/2026 Budget Authority Amount	155,419	152,672	174,938

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,670	40,421	40,722
Receipts:			
Local Alcoholic Liquor	6,022	6,301	6,077
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,022**	**6,301**	**6,077**
Resources Available:	**43,692**	**46,722**	**46,799**
Expenditures:			
Contractual Services	2,100	5,000	15,921
Commodities	1,171		12,647
Improvements		1,000	18,231
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,271**	**6,000**	**46,799**
Unencumbered Cash Balance Dec 31	40,421	40,722	0
2024/2025/2026 Budget Authority Amount	34,681	44,152	46,799

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City of Smith Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	288,782	176,283	195,902
Receipts:			
Waste Disposal Receipts	325,908	330,000	335,000
Sale of Property			
Interest on Idle Funds			
Miscellaneous	887		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**326,795**	**330,000**	**335,000**
Resources Available:	**615,577**	**506,283**	**530,902**
Expenditures:			
Personal Services	169,754	155,000	187,500
Contractual Services	31,692	35,000	47,000
Commodities	15,417	10,000	27,000
Capital Outlay	12,954	1,000	1,000
Principal Payment	98,444	101,249	135,065
Interest Expense	9,983	7,414	6,669
Service Fee	1,050	718	14,647
Reimbursements			
Reserves			
Transfer to General Fund			
Transfer to Equipment Reserve	100,000		100,000
Transfer to Airport Fund			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**439,294**	**310,381**	**518,881**
Unencumbered Cash Balance Dec 31	176,283	195,902	12,021
2024/2025/2026 Budget Authority Amoun	661,630	564,912	518,881

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	266,308	352,788	308,920
Receipts:			
Sales Tax	158,033	166,625	160,000
Compensating Use Tax	43,565	45,907	45,000
YEC Program	3,450	3,500	3,500
Reimbursements		12,000	12,000
Grants/Donations	8,750	5,800	25,000
Interest on Idle Funds			
Miscellaneous	5,750	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**219,548**	**243,832**	**255,500**
Resources Availnble:	**485,856**	**596,620**	**564,420**
Expenditures:			
Personal Services	5,324	95,200	96,000
Contractual Services	50,194	90,000	100,800
Commodities	158	5,000	15,000
Capital Outlay		10,000	3,000
Workforce Program	23,180	0	0
Jumpstart Grant	22,500	20,000	25,000
Storefront Grants	2,090	10,000	15,000
Youth Entr Program	474	6,000	8,000
Revitalization - Clean Up Grants	28,656	26,000	50,000
Awning Program	0	5,000	0
ROZ		1,500	15,000
Dowtown Fund		5,000	15,000
Landbank Fund	492	3,000	3,000
Grant Programs		10,000	210,000
Cash Forward (2026 column)			
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**133,068**	**287,700**	**556,800**
Unencumbered Cash Balance Dec 31	352,788	308,920	7,620
2024/2025/2026 Budget Authority Amoun	550,000	552,751	556,800

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Smith Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,158	8,652	56,802
Receipts:			
Hanger Rent	12,450	12,450	13,000
Farm Ground Rent	10,738	15,200	15,200
Fuel Sales	18,886	30,000	30,000
County Allocation		7,000	8,000
Insurance Proceeds			
Local Grants/Donations		15,000	15,000
Sales Tax	1,600	2,500	2,500
Transfer from Waste Disposal Fund			
Interest on Idle Funds			
Miscellaneous	623	5,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,297**	**87,150**	**91,700**
Resources Available:	**57,455**	**95,802**	**148,502**
Expenditures:			
Contractual Services	32,762	29,000	48,000
Commodities	16,041	10,000	69,500
Capital Outlay			31,002
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,803**	**39,000**	**148,502**
Unencumbered Cash Balance Dec 31	8,652	56,802	0
2024/2025/2026 Budget Authority Amount	140,724	140,724	148,502

Adopted Budget **Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,045	13,670	22,270
Receipts:			
Dues	24,792	25,000	26,000
Rentals	12,684	13,100	14,100
Fees	9,368	9,500	13,000
Tournaments	40,489	25,000	40,000
School Fees		1,800	1,800
Insurance Proceeds		10,000	
Interest on Idle Funds		200	200
Miscellaneous	2,156	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,489**	**87,600**	**98,100**
Resources Available:	**93,534**	**101,270**	**120,370**
Expenditures:			
Contractual Services	43,163	44,000	54,200
Commodities	32,804	33,000	40,500
Capital Outlay	3,897	2,000	25,670
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,864**	**79,000**	**120,370**
Unencumbered Cash Balance Dec 31	13,670	22,270	0
2024/2025/2026 Budget Authority Amount	80,000	86,845	120,370

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Smith Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,282,391	1,483,345	1,548,736
Receipts:			
Water Sales	613,712	580,000	610,000
Sales Tax	158,033	150,000	175,000
Compensating Use Tax	43,565	44,000	45,000
Petty Cash	1,318	1,500	1,500
Reimbursements	15,667	15,000	15,000
Installation Charges	430	2,000	2,050
Interest on Idle Funds	51,766	45,000	45,000
Miscellaneous	1,398	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**885,889**	**842,500**	**898,550**
Resources Available:	**2,168,280**	**2,325,845**	**2,447,286**
Expenditures:			
General Government	0	0	0
Production	35,261	43,000	708,000
Transmission & Distribution	149,627	181,000	608,361
Administration & General	192,427	186,500	515,000
Detail Sub-total	377,315	410,500	1,831,361
Reimbursed Expenses	447	100	200
Postage	426	1,000	1,000
Key Returns	75	200	500
Well Improvements		35,000	52,109
Computer Supplies		2,800	5,000
Principal	157,333	160,749	164,240
Interest	37,857	34,993	32,068
Service Fee	7,320	6,767	6,201
Uniforms			
Transfer to Water Improvement Fund	103,690	120,000	130,000
Transfer to Employee Benefits			
Transfer to General Fund			
Cash Forward (2026 column)			
Miscellaneous	472	5,000	25,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**684,935**	**777,109**	**2,247,679**
Unencumbered Cash Balance Dec 31	1,483,345	1,548,736	199,607
2024/2025/2026 Budget Authority Amoun	1,847,318	2,251,079	2,247,679

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

Adopted Budget Water Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services			
Total	**0**	**0**	**0**
Production			
Contractual	34,940	37,000	38,000
Commodities	321	6,000	20,000
Capital Outlay			650,000
Total	**35,261**	**43,000**	**708,000**
Transmission & Distribution			
Personal Services	61,950	62,000	90,800
Contractual	45,201	37,000	118,800
Commodities	37,333	32,000	70,000
Capital Outlay	5,143	50,000	328,761
Total	**149,627**	**181,000**	**608,361**
Administration & General			
Personal Services	103,341	113,000	120,000
Contractual	87,634	70,500	130,000
Commodities	1,452	3,000	15,000
Capital Outlay			250,000
Total	**192,427**	**186,500**	**515,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 13a - Total	**377,315**	**410,500**	**1,831,361**

Adopted Budget Water - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	377,315	410,500	1,831,361
Grand Total	377,315	410,500	1,831,361

(Note: Should agree with general sub-totals.)

City of Smith Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Golf Course Donation		**Lagoon Project - KDHE**		**Airport Grant**		**Water Improvement Fund**		**Community Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,746	Cash Balance Jan 1	-167,864	Cash Balance Jan 1	0	Cash Balance Jan 1	201,272	Cash Balance Jan 1	84,959	142,113
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Grants/Donations	19,294	KDHE Reimbursement	41,325	Federal Grants	12,516	From Water Fund	103,690	Interest	4,086	
Insurance				State Grants	4,332	Insurance Proceeds		Misc	785	
				Local Grants/Donations	100			Fire Dept Donations	921	
								Pickle Ball Donat/Grant	0	
								Donations	10,285	
								Bathhouse Donations	10,000	
								State Aid	0	
Total Receipts	19,294	Total Receipts	41,325	Total Receipts	16,948	Total Receipts	103,690	Total Receipts	26,077	207,334
Resources Available:	43,040	Resources Available:	-126,539	Resources Available:	16,948	Resources Available:	304,962	Resources Available:	111,036	349,447
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Contractual	570	Engineering	14,269	Water System Improve	3,025	Personal Services	0	
Commodities		Capital Outlay						Contractual		
Capital Outlay	13,879							Commodities	1,219	
								Capital Outlay	34,580	
Total Expenditures	13,879	Total Expenditures	570	Total Expenditures	14,269	Total Expenditures	3,025	Total Expenditures	35,799	67,542
Cash Balance Dec 31	29,161	Cash Balance Dec 31	-127,109	Cash Balance Dec 31	2,679	Cash Balance Dec 31	301,937	Cash Balance Dec 31	75,237	**281,905** **
			See Tab B							281,905 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Smith Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Economic Dev Rev Loan		**Partially Funded Health**		**Safe Routes Fund**		**Equipment Reserve**		**ARPA Funds**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	189,992	Cash Balance Jan 1	79,100	Cash Balance Jan 1	1,770	Cash Balance Jan 1	388,072	Cash Balance Jan 1	239,596	898,530
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Prin & Int	75,944	Interest	932	Reimbursements		State Aid	14,055	CDBG Swimming Pool		
Int on Idle Funds	1,814	Insurance Premiums	45,707	Grants		Trans from Waste Disp				
Miscellaneous	13,012	Trans Employee Benefi				Federal Aid	112,445			
						Reimb Equipment Payment	7,550			
						Sale of Equipment				
Total Receipts	90,770	Total Receipts	46,639	Total Receipts	0	Total Receipts	134,050	Total Receipts	0	271,459
Resources Available:	280,762	Resources Available:	125,739	Resources Available:	1,770	Resources Available:	522,122	Resources Available:	239,596	1,169,989
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans to Applicants	190,000	Contractual	36,134	Safe Routes Promotion		Capital Outlay	219,113	Construction Costs		
Misc	608			Supplies						
Total Expenditures	190,608	Total Expenditures	36,134	Total Expenditures	0	Total Expenditures	219,113	Total Expenditures	0	445,855
Cash Balance Dec 31	90,154	Cash Balance Dec 31	89,605	Cash Balance Dec 31	1,770	Cash Balance Dec 31	303,009	Cash Balance Dec 31	239,596	724,134 **
										724,134 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Smith Center

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CCLIP Project										
Unencumbered Cash Balance Jan 1	-532,762	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total -532,762
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
KDOT Reimbursement	513,730									
Total Receipts	513,730	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	513,730
Resources Available:	-19,032	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	-19,032
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Engineer Fees										
Construction Costs										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	-19,032	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-19,032 **
	See Tab B									-19,032 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of Smith Center

will meet on August 25, 2025 at 6:15 pm at Srader 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 Office 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 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	1,172,631	54.897	1,269,621	57.061	1,826,512	689,955	57.011
Debt Service							
Library	73,137	5.962	74,000	5.855	82,600	72,596	5.999
Industrial Development	12,000	0.999	25,000	0.997	43,190	12,106	1.000
Employee Benefit	293,533	24.911	299,600	22.037	357,900	235,878	19.491
Special Highway	20,765		47,000		174,938		
Special Parks & Recreation	3,271		6,000		46,799		
Waste Disposal	439,294		310,381		518,881		
Economic Development	133,068		287,700		556,800		
Airport	48,803		39,000		148,502		
Golf Course	79,864		79,000		120,370		
Water	684,935		777,109		2,247,679		
Non-Budgeted Funds-A	67,542						
Non-Budgeted Funds-B	445,855						
Non-Budgeted Funds-C							
Totals for City	3,474,698	86.769	3,214,411	85.950	6,124,171	1,010,535	83.501
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*80.508*
Recreation	34,624	2.988	30,260	2.983	53,405	36,302	3.000
Totals Includes Recreation	3,509,322	89.757	3,244,671	88.933	6,177,576	1,046,837	86.501
Less: Transfers	203,690		123,000		233,000		
Net Expenditure	3,305,632		3,121,671		5,944,576		
Total Tax Levied	927,776		974,342		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,692,440		11,336,119		12,102,095		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	2,791,280	2,541,577	3,303,757
Other	0	0	0
Lease Purchase Principal	129,617	103,694	77,770
Total	2,920,897	2,645,271	3,381,527

*Tax rates are expressed in mills

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

Jill Conaway
City Official Title: City Clerk

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Smith Center
will meet on August 26, 2024 at 6:15 pm at Srader Hall for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Smith County

Revenue Neutral Rate*	80.508	Proposed Tax Rate	83.501

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Page No. [redacted]

City of Smith Center

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	643,254	53.152	17,965
Debt Service			0
Library	66,092	5.461	1,846
Industrial Developmer	11,831	0.978	330
Employee Benefit	255,443	21.107	7,134
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	35,448	2.929	990
TOTAL	1,012,068	80.698	27,275

2025 July 1 Valuation: 12,102,095

Valuation Factor: 12,102.095

Neighborhood Revitalization Subj to Rebate: 337,994

Neighborhood Revitalization factor: 337.994

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2025-6

A RESOLUTION OF THE CITY OF SMITH CENTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Smith Center was calculated as 80.508 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Smith Center will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Smith Center, 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 SMITH CENTER:

The City of Smith Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 83.501 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 commission.

ADOPTED this 25th day of August, 2025.

Mayor

Attest:

City Clerk

State of Kansas
Recreation Commission

2026

CERTIFICATE

To the Clerk of Smith, State of Kansas
We, the undersigned officers of
Smith Center Recreation Center
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	67,595
TOTAL	xxxxxx	67,595
Budget Hearing Notice	don't use	
Combined Rate/Budget Hearing Notic	5	
RNR Hearing Notice	4	

Total Revenue Neutral Rate	2.794
Total Proposed Estimated Mill Rate	3.000

Joe Stansbury
Jeff Albert
Tiffany Manholt
Shawn Stansbury

Date Received: _____

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Smith Center Recreation Center	Smith Cener
119 W Court	119 W Court
Smith Center, KS 66967	Smith Center, KS 66967

Provide point of contact:
City Office
POC phone number:
785-282-3812

Other County:	0
Other County:	0
Other County:	0
Other County:	0
Other County:	0

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

Resolution No. 2025-10

A RESOLUTION OF THE SMITH CENTER RECREATION COMMISSION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Smith Center Recreation Commission was calculated as 2.794 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Recreation Commission per Ordinance will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Recreation Commission held a hearing on August 25, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Smith Center Recreation Commission, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE RECREATION COMMISSION MEMBERS:

The Recreation Commission shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.0 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 commission.

ADOPTED this 25th day of August, 2025.

Recreation Commission President

Recreation Commission Secretary

State of Kansas
Recreation Commission

Smith Center Recreation Center

2026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
Unencumbered Cash Balance	36,124	28,655	14,445
Receipts:			
Donations	3,118	5,000	10,000
Sports	15,004	15,500	16,000
Trip			
Appropriation from City	19,500	12,000	27,000
Reimbursements			
Interest	107	100	50
Miscellaneous	287	75	100
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	38,016	32,675	53,150
Resources Available	74,140	61,330	67,595
Expenditures:			
Equipment & Supplies	11,455	11,500	18,295
Community Donations	500	1,000	1,000
Insurance	2,154	2,500	3,500
Supplies	14,910	15,000	19,000
Utilities	3,672	3,800	5,250
Refs/Umps	5,925	6,000	8,500
Advertising/Publication	88	200	300
Rent	84	85	200
Services / Dues	6,697	6,800	11,550
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	45,485	46,885	67,595
Unencumbered Cash Balance	28,655	14,445	0

Dollar amount to be raised by 3 mill: $ 36,306

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Smith Center Recreation Center

will meet on August 25, 2025 at 6:15 pm at Srader Meeting Room, 119 W Court St Smith Center, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Smith (home county)

Revenue Neutral Rate*	2.794	Total Proposed Tax Rate	3.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
Recreation Commission

2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Smith Center Recreation Center

will meet on August 25, 2025 at 6:15 pm at Srader Meeting Room, 119 W Court St Smith Center, KS for the hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at City Office, 119 W Court, Smith Center, KS and will be available at this meeting.

SUPPORTING COUNTIES

Smith (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
General	45,485	46,885	67,595
Totals	45,485	46,885	67,595

Lease Purchases:	2023	2024	2025
January 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.794*
Total Proposed Estimated Tax Rate	*3.000*

Smith Center Recreation Commission
Recreation Commission Secretary

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Smith Center Recreation Center

will meet on August 25, 2025 at 6:15 pm at Srader Meeting Room, 119 W Court St Smith Center, KS for the hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at City Office, 119 W Court, Smith Center, KS and will be available at this meeting.

SUPPORTING COUNTIES

Smith (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
General	45,485	46,885	67,595
Totals	45,485	46,885	67,595

Lease Purchases: January 1,	2023	2024	2025
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.794*
Total Proposed Estimated Tax Rate	*3.000*

Smith Center Recreation Commission

Recreation Commission Secretary

(Published in the Smith County Pioneer, Thursday, July 10, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Smith Center

will meet on August 25, 2025 at 6:15 pm at Snider 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 Office 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 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	1,172,631	54.897	1,269,621	57.061	1,826,512	689,955	57.011
Debt Service							
Library	73,137	5.962	74,000	5.855	82,600	72,596	5.999
Industrial Development	12,000	0.999	25,000	0.999	43,190	12,106	1.000
Employee Benefit	295,533	24.911	299,600	22.037	357,900	235,878	19.491
Special Highway	20,765		47,000		174,938		
Special Parks & Recreation	3,271		6,000		46,799		
Waste Disposal	439,294		310,381		518,881		
Economic Development	133,068		287,700		556,800		
Airport	48,803		39,000		148,502		
Golf Course	79,864		79,000		120,370		
Water	684,935		777,109		2,247,679		
Non-Budgeted Funds-A	67,542						
Non-Budgeted Funds-B	445,855						
Non-Budgeted Funds-C							
Totals for City	3,474,698	86.769	3,214,411	85.950	6,124,171	1,010,535	83.501
					*City Revenue Neutral Rate (excluding Recreation Commission)***		80.508
Recreation	34,624	2.988	30,260	2.983	53,405	36,302	3.000
Totals Includes Recreation	3,509,322	89.757	3,244,671	88.933	6,177,576	1,046,837	86.501
Less: Transfers	203,690		123,000		233,000		
Net Expenditure	3,305,632		3,121,671		5,944,576		
Total Tax Levied	927,776		974,342		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,692,440		11,336,119		12,102,095		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	2,791,280	2,541,577	3,303,757
Other	0	0	0
Lease Purchase Principal	129,617	103,694	77,770
Total	2,920,897	2,645,271	3,381,527

*Tax rates are expressed in mills

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

Jill Conaway

City Official Title: City Clerk

(Published in the Smith County Pioneer Thursday, JULY 10, 2025.)