CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Smith County

State of Kansas
County

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,677,608	1,831,079	24.767
Road & Bridge	68-5,101	7	4,163,326	3,158,376	42.720
Health	65-2047	8	563,700	240,737	3.256
Appraiser's Cost	19-436	8	174,700	132,084	1.787
Noxious Weed	2-1318	9	226,425	140,238	1.897
Ambulance Service	65-6113	9	885,250	599,715	8.112
Hospital Maintenance	19-4601	10	483,292	441,750	5.975
Employee Benefits	12-1610	10	1,685,000	1,148,061	15.529
Solid Waste		11	303,994		
Special Alcohol		11	17,646		
New Generation E-911		12	138,959		
Guest Tax Fund		12	10,673		
Municipalities Fight Addiction		13	80,663		
Park and Recreation Fund		13	1,960		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxxx	11,413,196	7,692,040	104.043
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing		18			73931918
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		19			

Revenue Neutral Rate: 99.040

Assisted by:
AdamsBrown, LLC
Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: 8/28 2023

County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,883,977	97,099	3,090	17,768	8,639	1,323
Debt Service						
Road & Bridge	2,976,939	153,431	4,883	28,075	13,649	2,091
Health	244,229	12,588	401	2,303	1,120	172
Appraiser's Cost	117,618	6,062	193	1,109	539	83
Noxious Weed	92,914	4,789	152	876	426	65
Ambulance Service	377,539	19,458	619	3,561	1,731	265
Hospital Maintenance	438,242	22,587	719	4,133	2,009	308
Employee Benefits	1,160,067	59,790	1,903	10,941	5,319	815
TOTAL	**7,291,525**	**375,804**	**11,960**	**68,766**	**33,432**	**5,122**

County Treas Motor Vehicle Estimate 375,804

County Treas Recreational Vehicle Estimate 11,960

County Treas 16/20M Vehicle Estimate 68,766

County Treas Commercial Vehicle Tax Estimate 33,432

County Treas Watercraft Tax Estimate 5,122

Motor Vehicle Factor 0.05154

Recreational Vehicle Factor 0.00164

16/20M Vehicle Factor 0.00943

Commercial Vehicle Factor 0.00459

Watercraft Factor 0.00070

Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Road and Bridge	Bridge Building	100,000	-	-	68-141g
Road and Bridge	Special Machinery	300,000	-	320,000	68-141g
Road and Bridge	Special Highway	100,000	-	100,000	68-141g
Solid Waste	Solid Waste Equipment Reserve	12,500	12,500	12,500	19-119
Solid Waste	Solid Waste Post Closure	7,500	7,500	7,500	19-101a
Solid Waste	Solid Waste Capital Improvement	160,000	20,000	20,000	19-120
Employee Benefits	Health Reserve	900,000	800,000	850,000	12-16,102
Special Motor Vehicle	General	5,635	-	-	8-145
Health	Employee Benefit	-	-	140,000	Commission
	Total	**1,585,635**	**840,000**	**1,450,000**	
	Adjustments*				
	Adjusted Totals	**1,585,635**	**840,000**	**1,450,000**	

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

State of Kansas
County
2024

Smith County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**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, 2023	Payments Due 2023	Payments Due 2024
Sales Tax Fund							
Hospital Building Lease	5/1/2013	120	2.00	2,050,000	145,000	146,450	0
Road and Bridge Fund							
2021 RM 500B Caterpillar	9/27/2021	53	1.34	563,821	450,122	116,328	116,328
2022 Cayterpillar 950 GC Wheel Loa	3/17/2023	60	4.75	284,523	0	0	65,393
				Totals	**595,122**	**262,778**	**181,721**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	967,474	1,162,849	647,211
Receipts:			
Ad Valorem Tax	1,718,545	1,827,458	xxxxxxxxxxxxxxxxx
Delinquent Tax	13,336	0	0
Motor Vehicle Tax	82,542	62,464	97,099
Recreational Vehicle Tax	2,749	1,887	3,090
16/20M Vehicle Tax	14,921	15,757	17,768
Commercial Vehicle Tax	6,709	5,213	8,639
Watercraft Tax	0	1,019	1,323
Gross Earnings (Intangible) Tax	25,728	0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
License & Fees			
County Officer Fees	75,394	30,000	30,000
Antique Vehicles Registrations	3,975	3,000	2,000
Game Licenses	149	50	50
NRP Application Fees	10,704	0	0
Private Club Liquor Tax	610	300	300
Use of Money and Property			
Interest on Taxes	64,235	25,000	25,000
Interest on Idle Funds	88,275	40,000	40,000
Miscellaneous	20,836	10,000	10,000
Reimbursements/Other	3,406	1,500	0
Law Enforcement Contract	3,840	1,500	0
Transfers In - Special Motor Vehicle	5,635	0	0
Federal Aid	11,976	0	0
State Grants	3,771	0	0
Neighborhood Revitalization Rebate	-32,069	-41,762	-35,951
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,125,267**	**1,983,386**	**199,318**
Resources Available:	**3,092,741**	**3,146,235**	**846,529**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,092,741	3,146,235	846,529
Expenditures:			
County Commissioners	74,550	74,850	71,150
County Clerk	110,287	120,200	126,800
County Treasurer	186,490	193,500	250,695
County Attorney	122,362	135,803	145,041
Register of Deeds	59,375	69,770	70,785
Sheriff	495,559	578,664	586,350
Dispatch	236,331	294,200	282,600
Court System	75,843	71,942	74,942
Courthouse General	357,086	650,750	774,000
Emergency Preparedness	48,080	56,700	58,200
Area Agency on Aging	5,000	5,000	5,000
Airport Maintenance	4,000	4,000	4,000
Soil Conservation	22,500	25,000	22,500
Free Fair	15,800	25,000	15,800
Historical Society	5,500	5,500	4,500
Mental Health	26,860	27,000	27,000
CASA	1,500	1,500	0
Intellectual Disability	28,495	28,495	28,495
Rural Opportunity Zone Student Loan	0	27,000	10,000
Election	54,274	104,150	119,750
Subtotal	1,929,892	2,499,024	2,677,608
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,929,892**	**2,499,024**	**2,677,608**
Unencumbered Cash Balance Dec 31	1,162,849	647,211	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,329,116	2,519,024	2,677,608
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,677,608
		Tax Required	1,831,079
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,831,079

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commissioners			
Personal Services	68,168	69,200	64,000
Contractual Services	6,111	5,350	6,850
Commodities	271	300	300
Capital Outlay	0	0	0
Total	**74,550**	**74,850**	**71,150**
County Clerk			
Personal Services	98,231	98,000	103,100
Contractual Services	6,023	13,700	13,200
Commodities	2,559	5,500	5,500
Capital Outlay	3,474	3,000	5,000
Total	**110,287**	**120,200**	**126,800**
County Treasurer			
Personal Services	164,347	172,000	226,095
Contractual Services	21,272	17,600	20,700
Commodities	871	2,250	2,250
Capital Outlay	0	1,650	1,650
Total	**186,490**	**193,500**	**250,695**
County Attorney			
Personal Services	105,587	114,453	120,141
Contractual Services	8,332	15,350	18,900
Commodities	8,443	2,000	2,000
Capital Outlay	0	4,000	4,000
Total	**122,362**	**135,803**	**145,041**
Register of Deeds			
Personal Services	52,265	57,880	58,500
Contractual Services	5,967	9,890	10,285
Commodities	1,143	2,000	2,000
Total	**59,375**	**69,770**	**70,785**
Sheriff			
Personal Services	356,541	392,064	385,000
Contractual Services	27,346	82,100	101,850
Commodities	51,990	69,500	64,500
Capital Outlay	59,682	35,000	35,000
Total	**495,559**	**578,664**	**586,350**
Dispatch			
Personal Services	198,060	240,000	249,600
Contractual Services	33,179	13,100	16,900
Commodities	2,092	6,100	6,100
Capital Outlay	3,000	35,000	10,000
Total	**236,331**	**294,200**	**282,600**
Court System			
Contractual Services	16,997	19,010	19,010
Commodities	5,921	5,000	5,000
Capital Outlay	9,404	17,932	17,932
Legal Cost	43,521	30,000	33,000
Total	**75,843**	**71,942**	**74,942**
Total - Page 6b	**1,360,797**	**1,538,929**	**1,608,363**

Smith County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Courthouse General			
Personal Services	16,721	70,000	60,000
Contractual Services	315,286	337,000	346,000
Commodities	11,891	23,750	18,000
Capital Outlay	13,188	220,000	350,000
Total	**357,086**	**650,750**	**774,000**
Emergency Preparedness			
Personal Services	32,580	35,000	36,400
Contractual Services	12,924	15,500	15,600
Commodities	86	700	700
Capital Outlay	2,490	5,500	5,500
Total	**48,080**	**56,700**	**58,200**
Area Agency on Aging			
Appropriations	5,000	5,000	5,000
Total	**5,000**	**5,000**	**5,000**
Airport Maintenance			
Appropriations	4,000	4,000	4,000
Total	**4,000**	**4,000**	**4,000**
Soil Conservation			
Appropriations	22,500	25,000	22,500
Total	**22,500**	**25,000**	**22,500**
Free Fair			
Appropriations	15,800	25,000	15,800
Total	**15,800**	**25,000**	**15,800**
Historical Society			
Appropriations	5,500	5,500	4,500
Total	**5,500**	**5,500**	**4,500**
Mental Health			
Appropriations	26,860	27,000	27,000
Total	**26,860**	**27,000**	**27,000**
Total - Page 6c	**484,826**	**798,950**	**911,000**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
CASA			
Appropriations	1,500	1,500	0
Total	**1,500**	**1,500**	**0**
Intellectual Disability			
Appropriations	28,495	28,495	28,495
Total	**28,495**	**28,495**	**28,495**
Rural Opportunity Zone Student Loan			
Appropriations	0	27,000	10,000
Total	**0**	**27,000**	**10,000**
Election			
Appropriations	54,274	104,150	119,750
Total	**54,274**	**104,150**	**119,750**
	0	0	0
Total	**0**	**0**	**0**
Total - Page 6d	**84,269**	**161,145**	**158,245**
Total - Page 6b	1,360,797	1,538,929	1,608,363
Total - Page 6c	484,826	798,950	911,000
Total Detail Expenditures**	**1,929,892**	**2,499,024**	**2,677,608**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

No assurance is provided. Substantially all disclosures omitted.

Smith County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,162,646	995,435	519,065
Receipts:			
Ad Valorem Tax	2,537,006	2,887,631	xxxxxxxxxxxxxxxxxx
Delinquent Tax	21,039		
Motor Vehicle Tax	122,196	92,209	153,431
Recreational Vehicle Tax	4,075	2,786	4,883
16/20M Vehicle Tax	20,963	23,259	28,075
Commercial Vehicle Tax	10,084	7,698	13,649
Watercraft Tax	0	1,506	2,091
Special City & County Highway	352,610	355,021	345,766
Reimbursements	136,080	0	0
Neighborhood Revitalization Rebate	-47,341	-65,990	-62,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,156,712**	**3,304,120**	**485,885**
Resources Available:	**4,319,358**	**4,299,555**	**1,004,950**
Personal Services	831,102	1,044,340	1,262,076
Contractual Services	224,959	230,650	252,750
Commodities	1,434,287	2,152,500	2,188,500
Capital Outlay	333,575	353,000	40,000
Lease Purchase	0	0	0
Transfers to Special Machinery	300,000	0	320,000
Transfers to Special Highway	100,000	0	100,000
Transfers to Bridge Building	100,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,323,923**	**3,780,490**	**4,163,326**
Unencumbered Cash Balance Dec 31	995,435	519,065	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,572,275	3,847,050	4,163,326
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,163,326
		Tax Required	3,158,376
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,158,376

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	286,130	437,129	279,106
Receipts:			
Ad Valorem Tax	243,407	236,902	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,817	0	0
Motor Vehicle Tax	10,465	8,846	12,588
Recreational Vehicle Tax	349	267	401
16/20 M Vehicle Tax	1,889	2,231	2,303
Commercial Vehicle Tax	851	739	1,120
Watercraft Tax	0	144	172
Federal Aid	36,644	3,000	3,000
State Aid	20,349	3,000	3,000
Intergovernmental	41,570	15,000	15,000
SPARKS Reimbursement	0	0	0
Grants	43,249	0	0
Collections	86,121	11,000	11,000
Neighborhood Revitalization Rebate	-4,542	-5,414	-4,727
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**482,169**	**275,715**	**43,857**
Resources Available:	**768,299**	**712,844**	**322,963**
Expenditures:			
Personal Services	238,364	294,640	290,000
Contractual Services	39,981	64,050	55,050
Commodities	41,953	75,048	75,650
Capital Outlay	1,718	0	3,000
Grant Expenditures	9,154	0	0
Transfer to Employee Benefits	0	0	140,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**331,170**	**433,738**	**563,700**
Unencumbered Cash Balance Dec 31	437,129	279,106	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	481,383	433,738	563,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	563,700
		Tax Required	240,737
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	240,737

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	86,062	85,305	37,223
Receipts:			
Ad Valorem Tax	134,051	114,089	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,206	0	0
Motor Vehicle Tax	6,952	4,873	6,062
Recreational Vehicle Tax	231	147	193
16/20 M Vehicle Tax	1,253	1,229	1,109
Commercial Vehicle Tax	565	407	539
Watercraft Tax	0	80	83
Miscellaneous	3,346	0	0
Neighborhood Revitalization Rebate	-2,501	-2,607	-2,593
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**145,103**	**118,218**	**5,393**
Resources Available:	**231,165**	**203,523**	**42,616**
Expenditures:			
Personal Services	96,433	132,000	137,300
Contractual Services	22,124	26,100	26,200
Commodities	4,553	3,200	6,200
Capital Outlay	22,750	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**145,860**	**166,300**	**174,700**
Unencumbered Cash Balance Dec 31	85,305	37,223	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	176,600	166,300	174,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,700
		Tax Required	132,084
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	132,084

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	119,177	153,398	37,632
Receipts:			
Ad Valorem Tax	134,173	90,127	xxxxxxxxxxxxxxxxx
Delinquent Tax	728	0	0
Motor Vehicle Tax	5,215	4,878	4,789
Recreational Vehicle Tax	174	147	152
16/20 M Vehicle Tax	789	1,230	876
Commercial Vehicle Tax	444	407	426
Watercraft Tax	0	80	65
Chemical Sales	63,431	45,000	45,000
Neighborhood Revitalization Rebate	-2,504	-2,060	-2,753
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**202,450**	**139,809**	**48,555**
Resources Available:	**321,627**	**293,207**	**86,187**
Expenditures:			
Personal Services	81,547	80,300	86,000
Contractual Services	9,964	10,700	13,350
Commodities	75,019	114,575	77,075
Capital Outlay	1,699	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**168,229**	**255,575**	**226,425**
Unencumbered Cash Balance Dec 31	153,398	37,632	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	227,645	255,575	226,425
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226,425
		Tax Required	140,238
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	140,238

Adopted Budget

Ambulance Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	366,884	359,817	131,676
Receipts:			
Ad Valorem Tax	403,381	366,213	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,531	0	0
Motor Vehicle Tax	18,772	14,661	19,458
Recreational Vehicle Tax	623	443	619
16/20 M Vehicle Tax	4,010	3,698	3,561
Commercial Vehicle Tax	1,442	1,224	1,731
Watercraft Tax	0	239	265
Collections	216,637	140,000	140,000
State Aid	3,000	0	0
Neighborhood Revitalization Rebate	-7,528	-8,369	-11,775
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**643,868**	**518,109**	**153,859**
Resources Available:	**1,010,752**	**877,926**	**285,535**
Expenditures:			
Personal Services	538,263	592,000	690,000
Contractual Services	58,501	71,250	77,250
Commodities	54,171	58,000	58,000
Capital Outlay	0	25,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**650,935**	**746,250**	**885,250**
Unencumbered Cash Balance Dec 31	359,817	131,676	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	747,250	746,250	885,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	885,250
		Tax Required	599,715
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	599,715

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	438,447	352,130	285,962
Receipts:			
Fees Collected	262,582	270,000	270,000
User Fees	12,579	10,000	10,000
Land Rent	3,680	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**278,841**	**280,000**	**280,000**
Resources Available:	**717,288**	**632,130**	**565,962**
Expenditures:			
Personal Services	96,447	87,418	93,798
KPERS	4,018	10,000	4,178
Social Security	3,007	7,500	3,127
Health Insurance	40,982	75,000	42,620
Unemployment Insurance	117	500	121
Contractual Services	26,368	90,050	89,350
Commodities	14,219	35,700	30,800
Capital Outlay	0	0	0
Recycling	0	0	0
Transfer to Equipment Reserve	12,500	12,500	12,500
Transfer to Post Closure	7,500	7,500	7,500
Transfer to Solid Waste Cap Improvement Res	160,000	20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**365,158**	**346,168**	**303,994**
Unencumbered Cash Balance Dec 31	352,130	285,962	261,968
2022/2023/2024 Budget Authority Amount:	463,972	346,168	303,994

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,504	5,551	9,836
Receipts:			
Private Club Liquor Tax	3,866	6,785	7,810
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,866**	**6,785**	**7,810**
Resources Available:	**17,370**	**12,336**	**17,646**
Expenditures:			
Contractual Services	11,819	2,500	17,646
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,819**	**2,500**	**17,646**
Unencumbered Cash Balance Dec 31	5,551	9,836	0
2022/2023/2024 Budget Authority Amount:	19,902	23,697	17,646

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **New Generation E-911**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,684	48,959	73,959
Receipts:			
Collections	59,576	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**59,576**	**65,000**	**65,000**
Resources Available:	**84,260**	**113,959**	**138,959**
Expenditures:			
Contractual Services	35,301	40,000	138,959
Commodities	0		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**35,301**	**40,000**	**138,959**
Unencumbered Cash Balance Dec 31	48,959	73,959	0
2022/2023/2024 Budget Authority Amount:	78,583	86,684	138,959

Adopted Budget

Guest Tax Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,415	11,581	6,173
Receipts:			
Guest Tax	3,369	2,500	2,500
Other Income	0	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,369**	**4,500**	**4,500**
Resources Available:	**16,784**	**16,081**	**10,673**
Expenditures:			
Personal Services	1,438	9,908	10,673
Commodities	3,765		
Capital Outlay	0		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,203**	**9,908**	**10,673**
Unencumbered Cash Balance Dec 31	11,581	6,173	0
2022/2023/2024 Budget Authority Amount:	12,114	9,908	10,673

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	663	30,663
Receipts:			
Opioid Settlement	663	30,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**663**	**30,000**	**50,000**
Resources Available:	**663**	**30,663**	**80,663**
Expenditures:			
Appropriations	0	0	80,663
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**80,663**
Unencumbered Cash Balance Dec 31	663	30,663	0
2022/2023/2024 Budget Authority Amount	0	0	80,663

Adopted Budget

Park and Recreation Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	610	1,260
Receipts:			
Liquor Tax	610	650	700
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**610**	**650**	**700**
Resources Available:	**610**	**1,260**	**1,960**
Expenditures:			
Appropriations	0	0	1,960
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**1,960**
Unencumbered Cash Balance Dec 31	610	1,260	0
2022/2023/2024 Budget Authority Amount	0	0	1,960

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway		(3) Fund Name: Bridge Building		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: County Clerk Technology		
Unencumbered Cash Balance Jan 1	1,047,759	Unencumbered Cash Balance Jan 1	80,380	Unencumbered Cash Balance Jan 1	908,220	Unencumbered Cash Balance Jan 1	39,327	Unencumbered Cash Balance Jan 1	4,032	Total 2,079,718
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	300,000	Transfers In	100,000	Transfers In	100,000	Collections	6,004	Collections	1,503	
				State Aid	460,430					
				Reimbursements	23,883					
Total Receipts	300,000	Total Receipts	100,000	Total Receipts	584,313	Total Receipts	6,004	Total Receipts	1,503	991,820
Resources Available:	1,347,759	Resources Available:	180,380	Resources Available:	1,492,533	Resources Available:	45,331	Resources Available:	5,535	3,071,538
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	408,593	Capital Outlay	180,380	Contractual Services	573,811	Capital Outlay	12,153			
Total Expenditures	408,593	Total Expenditures	180,380	Total Expenditures	573,811	Total Expenditures	12,153	Total Expenditures	0	1,174,937
Cash Balance Dec 31	939,166	Cash Balance Dec 31	0	Cash Balance Dec 31	918,722	Cash Balance Dec 31	33,178	Cash Balance Dec 31	5,535	**1,896,601** **
										1,896,601 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer Technology		Sales Tax		Health Operating		Health Reserve		Wellness Center		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,747	Cash Balance Jan 1	596,814	Cash Balance Jan 1	0	Cash Balance Jan 1	2,835,006	Cash Balance Jan 1	0	3,439,567
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,503	Sales Tax	621,622	Sales Tax	377,210	Reimbursement	49,713	Sales Tax Contributed	27,855	
						Transfers in	900,000	Wellness Center Fees	14,538	
								Grants	23,965	
								Donations	1,956	
Total Receipts	1,503	Total Receipts	621,622	Total Receipts	377,210	Total Receipts	949,713	Total Receipts	68,314	2,018,362
Resources Available:	9,250	Resources Available:	1,218,436	Resources Available:	377,210	Resources Available:	3,784,719	Resources Available:	68,314	5,457,929
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual services	9,643	Contractual - Hospital	377,210	Health Insurance	728,006	Personal Services	21,318	
		Wellness Center	27,855			Medical Claims Paid	143,980	Contractual Services	40,499	
		Payments to Hospital	257,744					Commodities	6,497	
		Lease Interest Payment - PBC	5,350							
		Lease Principal Payment - PBC	245,000							
Total Expenditures	0	Total Expenditures	545,592	Total Expenditures	377,210	Total Expenditures	871,986	Total Expenditures	68,314	1,863,102
Cash Balance Dec 31	9,250	Cash Balance Dec 31	672,844	Cash Balance Dec 31	0	Cash Balance Dec 31	2,912,733	Cash Balance Dec 31	0	**3,594,827** **
										3,594,827 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Old Clinic		Solid Waste Equipment Reserve		Solid Waste Post Closure		Solid Waste Capital Improvement		Prosecuting Attorney's Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,054	Cash Balance Jan 1	125,000	Cash Balance Jan 1	75,000	Cash Balance Jan 1	320,000	Cash Balance Jan 1	2,203	551,257
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	12,500	Transfers In	7,500	Transfers In	160,000	Collections	580	
Total Receipts	0	Total Receipts	12,500	Total Receipts	7,500	Total Receipts	160,000	Total Receipts	580	180,580
Resources Available:	29,054	Resources Available:	137,500	Resources Available:	82,500	Resources Available:	480,000	Resources Available:	2,783	731,837
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	9,613							Payments to Other Governments	263	
Total Expenditures	9,613	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	263	9,876
Cash Balance Dec 31	19,441	Cash Balance Dec 31	137,500	Cash Balance Dec 31	82,500	Cash Balance Dec 31	480,000	Cash Balance Dec 31	2,520	**721,961** **
										721,961 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: EMS Grant Memorial Fund		(2) Fund Name: ARPA Fund		(3) Fund Name: Special Motor Vehicle		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	11,680	Unencumbered Cash Balance Jan 1	297,131	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 308,811
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	9,823	Federal Aid	347,978	Collections	555,889					
Total Receipts	9,823	Total Receipts	347,978	Total Receipts	555,889	Total Receipts	0	Total Receipts	0	913,690
Resources Available:	21,503	Resources Available:	645,109	Resources Available:	555,889	Resources Available:	0	Resources Available:	0	1,222,501
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	13,127	Capital Outlay	551,627	Payments to Other Governments	449,196					
				Personal Services	9,742					
				Contractual Services	39,130					
				Commodities	32,084					
				Capital Outlay	20,102					
				Transfers Out	5,635					
Total Expenditures	13,127	Total Expenditures	551,627	Total Expenditures	555,889	Total Expenditures	0	Total Expenditures	0	1,120,643
Cash Balance Dec 31	8,376	Cash Balance Dec 31	93,482	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**101,858** **
										101,858 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Smith County
will meet on August 28, 2023 at 10 AM at Smith County Clerk's Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,929,892	24.385	2,499,024	25.647	2,677,608	1,831,079	24.870
Road & Bridge	3,323,923	35.998	3,780,490	40.525	4,163,326	3,158,376	42.898
Health	331,170	3.454	433,738	3.325	563,700	240,737	3.270
Appraiser's Cost	145,860	1.902	166,300	1.602	174,700	132,084	1.794
Noxious Weed	168,229	1.904	255,575	1.265	226,425	140,238	1.905
Ambulance Service	650,935	5.724	746,250	5.140	885,250	599,715	8.145
Hospital Maintenance	429,751	5.994	454,750	5.966	483,292	441,750	6.000
Employee Benefits	1,453,260	16.562	1,474,000	15.792	1,685,000	1,148,061	15.593
Solid Waste	365,158		346,168		303,994		
Special Alcohol	11,819		2,500		17,646		
New Generation E-911	35,301		40,000		138,959		
Guest Tax Fund	5,203		9,908		10,673		
Municipalities Fight Addiction	0		0		80,663		
Park and Recreation Fund	0		0		1,960		
Non-Budgeted Funds-A	1,174,937						
Non-Budgeted Funds-B	1,863,102						
Non-Budgeted Funds-C	9,876						
Non-Budgeted Funds-D	1,120,643						
Totals	**13,019,059**	**95.923**	**10,208,703**	**99.262**	**11,413,196**	**7,692,040**	**104.475**
						Revenue Neutral Rate **	***99.040***
Less: Transfers	1,585,635		840,000		1,450,000		
Net Expenditure	11,433,424		9,368,703		9,963,196		
Total Tax Levied	6,832,612		7,291,525		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	71,230,647		73,460,756		73,625,643		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	635,000	953,821	595,122
Total	635,000	953,821	595,122

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Ashley Maxwell
County Clerk

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Smith County

will meet on at at 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.

Revenue Neutral Rate*	99.040	Proposed Tax Rate	104.475

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Smith County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,795,128	24.382	35,951
Road & Bridge	3,096,366	42.056	62,010
Health	236,010	3.206	4,727
Appraiser's Cost	129,491	1.759	2,593
Noxious Weed	137,485	1.867	2,753
Ambulance Service	587,940	7.986	11,775
Hospital Maintenance	433,077	5.882	8,673
Employee Benefits	1,125,520	15.287	22,541
TOTAL	7,541,017	102.424	151,023

2023 July 1 Valuation: 73,625,643

Valuation Factor: 73,625.643

Neighborhood Revitalization Subj to Rebate: 1,474,483

Neighborhood Revitalization factor: 1,474.483

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

(First published in the
Smith Co. Pioneer August 17, 2023

Smith County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

County
2024

The governing body of
Smith County
will meet on August 28, 2023 at 10 AM at Smith County Clerk's Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,829,892	24.385	2,499,024	25.647	2,977,606	1,831,079	24.870
Road & Bridge	3,323,923	35.998	3,780,460	40.525	4,183,326	3,158,376	42.898
Health	331,170	3.464	433,739	3.325	563,700	240,737	3.270
Appraiser's Cost	145,660	1.902	166,300	1.602	174,700	132,084	1.794
Noxious Weed	166,229	1.904	255,575	1.265	226,425	140,238	1.905
Ambulance Service	550,935	5.724	746,250	5.140	885,250	599,715	8.145
Hospital Maintenance	429,751	6.994	454,750	5.968	463,292	441,760	6.000
Employee Benefits	1,453,280	16.662	1,474,000	15.792	1,665,000	1,148,061	15.593
Solid Waste	389,158		346,166		303,954		
Special Alcohol	11,819		2,500		17,846		
New Generation E-911	35,301		40,000		139,959		
Guard Tax Fund	5,203		9,906		10,873		
Municipalities Fight Addiction	0		0		80,693		
Parkland Recreation Fund	0		0		1,980		
Non-Budgeted Funds-A	1,174,997						
Non-Budgeted Funds-B	1,863,102						
Non-Budgeted Funds-C	9,878						
Non-Budgeted Funds-D	1,120,643						
Totals	13,019,059	95.923	10,208,703	99.262	11,413,196	7,692,040	104.475
Less: Transfers	1,586,635		840,000		1,460,000		
Net Expenditure	11,433,424		9,368,703		9,953,196		
Total Tax Levied	6,832,612		7,291,525		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	71,230,647		73,460,756		73,626,843		
					Revenue Neutral Rate **		99.040

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	635,000	953,821	596,122
Total	635,000	953,821	596,122

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Ashley Maxwell
County Clerk