2024

CERTIFICATE

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 2024; and
(3) the Amounts(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	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	1,768,145	586,986	
Debt Service	10-113				
Library	12-1220	8	77,625	63,751	
Industrial Development	12-1617h	9	46,535	10,677	
Employee Benefit	12-16,102	9	356,000	266,362	
Special Highway		10	155,419		
Special Parks & Recreation		10	34,681		
Waste Disposal		11	661,630		
Economic Development		11	550,000		
Airport		12	140,724		
Golf Course		12	80,000		
Water		13	1,847,318		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals for City		xxxxxx	5,718,077	927,776	
Recreation	12-1927	8	37,025	31,954	
Totals Including Recreation		xxxxxx	5,755,102	959,730	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice		18			
Neighborhood Revitalization		19			Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate: 82.382

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: 8-29, 2023
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 finanacial information for 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Smith Center

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	550,100	62,552	1,775	1,493	7,850	187
Debt Service						
Library	62,909	7,154	203	171	898	21
Industrial Development	7,342	835	24	20	105	2
Employee Benefit	259,098	29,463	836	704	3,697	88
Recreation	29,614	3,367	96	80	423	10
TOTAL	879,449	100,004	2,838	2,388	12,550	298

County Treas Motor Vehicle Estimate	100,004				
County Treas Recreational Vehicle Estimate		2,838			
County Treas 16/20M Vehicle Estimate			2,388		
County Treas Commercial Vehicle Tax Estimate				12,550	
County Treas Watercraft Tax Estimate					298

Motor Vehicle Factor	0.11371				
Recreational Vehicle Factor		0.00323			
16/20M Vehicle Factor			0.00272		
Commercial Vehicle Factor				0.01427	
Watercraft Factor					0.00034

City of Smith Center

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Trans Authori Stat
Employee Benefits	Partially Self-Fund Health		3,000	30,000	12-2(
Economic Development	Econ Dev Rev Loan	-			Res 1
Waste Disposal Fund	Airport Fund	-			12-1,
Waste Disposal Fund	Equipment Reserve Fun	100,000	100,000	100,000	12-1,
Water Fund	Water Improvement Fur	51,195	120,000	125,000	12-1,
Water Fund	Employee Benefits		10,000	10,000	12-1,
Water Fund	General Fund	40,000			12-8
	Totals	191,195	233,000	265,000	
	Adjustments				
	Adjusted Totals	191,195	233,000	265,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-bud

City of Smith Center

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount 2023	
						Interest	Principal	Interest	P
General Obligation:									
Total G.O. Bonds					**0**			**0**	
Revenue Bonds:									
Kansas Public Water Supp	12/1/2012	8/1/2035	2.16	3,274,703	2,284,634	2/01 8/01	2/01 8/01	40,659	1
Kansas Water Pollution	10/1/2004	9/1/2027	2.83	1,661,831	506,646	3/01 9/01	3/01 9/01	12,459	
Total Revenue Bonds					**2,791,280**			**53,118**	
Other:									
Total Other					**0**			**0**	
Total Indebtedness					**2,791,280**			**53,118**	

City of Smith Center

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPA

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2023	Pay D 2(
2018 Fire Truck	8/15/2017	240	1.00	259,234	129,617	27
				Totals	**129,617**	**27**

***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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$62,909	$63,751
Delinquent Tax	$1,750	$1,750
Motor Vehicle Tax	$4,954	$7,154
Recreational Vehicle Tax	$147	$203
16/20M Vehicle Tax	$169	$171
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$69,929	$73,029
Difference in Total Taxes:	$3,100	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,885,350	$10,675,528
Did Assessed Valuation Decrease?	No	
Levy Rate	6.364	5.972
Difference in Levy Rate:	(0.392)	
Qualify for grant: Not 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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	668,924	701,514	589,102
Receipts:			
Ad Valorem Tax	527,985	550,100	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,592	12,000	12,000
Motor Vehicle Tax	66,122	47,354	62,552
Recreational Vehicle Tax	2,034	1,407	1,775
16/20M Vehicle Tax	1,746	1,620	1,493
Commercial Vehicle Tax	8,131	5,584	7,850
Truck 16/20 DELQ	4	228	187
Gross Earning (Intangible) Tax	31,820	41,797	33,793
Real Estate Current	10,354		0
City and County Revenue Sharing			0
Excise Tax	32	30	73
Lot Clean-Up		1,000	1,000
Highway Connecting Links	15,880	12,900	12,900
Local Alcoholic Liquor Tax	6,951	5,260	6,181
Franchise Tax	187,528	154,000	198,700
Licenses & Permits	4,072	3,500	5,500
Fines	4,078	4,000	4,200
Key Deposits	475	500	600
Vehicle ID Number Receipts	445	3,000	3,500
Swimming Pool & Concessions	24,008	22,000	23,000
Rents	689	1,000	6,500
Reimbursements	137,545	140,000	155,000
Fire Department Receipts	44,457	32,000	32,500
Local Grants/Donations	20,941	30,000	10,000
Transportation Fares	6,697	10,000	12,000
Sale of Property	300	10,000	5,000
Federal Aid		5,000	5,000
Transfer from Eco Development Revolving			
Transfer from Water	40,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,679		10,000
Neighborhood Revitalization Rebate	-22,916	-15,692	-17,261
Miscellaneous	17,993	20,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,154,642**	**1,098,588**	**609,043**
Resources Available:	**1,823,566**	**1,800,102**	**1,198,145**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,823,566	1,800,102	1,198,145
Expenditures:			
General Government	617,981	640,000	841,040
Police Department	122,453	158,000	289,500
Fire Department	88,112	92,500	104,100
Street Department	214,477	223,500	401,705
Park Department	6,911	11,000	24,000
Swimming Pool	38,431	50,000	62,800
Street Lighting	33,687	36,000	45,000
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)	1,122,052	1,211,000	1,768,145
Cash Forward (2024 column)			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,122,052**	**1,211,000**	**1,768,145**
Unencumbered Cash Balance Dec 31	701,514	589,102	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,622,075	1,794,500	1,768,145
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,768,145
		Tax Required	570,000
	Delinquent Comp Rate:	3.0%	16,986
		Amount of 2023 Ad Valorem Tax	586,986

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 2022, the projected financial information for 2023, or the projected budget for 2024.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	312,430	330,000	415,500
Contractual	151,264	155,000	237,000
Commodities	139,534	140,000	179,500
Capital Outlay	14,753	15,000	9,040
Total	**617,981**	**640,000**	**841,040**
Police Department			
Salaries	92,462	125,000	190,000
Contractual	16,144	17,000	25,000
Commodities	11,669	16,000	31,500
Capital Outlay	2,178		43,000
Total	**122,453**	**158,000**	**289,500**
Fire Department			
Salaries			
Contractual	39,957	42,500	50,950
Commodities	20,740	22,000	26,250
Capital Outlay	27,415	28,000	26,900
Total	**88,112**	**92,500**	**104,100**
Street Department			
Salaries	111,216	115,000	139,150
Contractual	12,771	13,000	61,150
Commodities	90,490	85,000	128,500
Capital Outlay		10,500	72,905
Total	**214,477**	**223,500**	**401,705**
Park Department			
Salaries	2,100		3,000
Contractual	3,687	7,000	6,600
Commodities	1,124	4,000	6,500
Capital Outlay			7,900
Total	**6,911**	**11,000**	**24,000**
Swimming Pool			
Salaries	27,653	36,000	35,500
Contractual	4,441	6,000	11,000
Commodities	6,337	8,000	12,300
Capital Outlay			4,000
Total	**38,431**	**50,000**	**62,800**
Street Lighting			
Salaries			
Contractual	33,687	36,000	45,000
Commodities			
Capital Outlay			
Total	**33,687**	**36,000**	**45,000**
Audit & Accounting			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**1,122,052**	**1,211,000**	**1,768,145**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	1,122,052	1,211,000	1,768,145
Grand Total	1,122,052	1,211,000	1,768,145

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

City of Smith Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Smith Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,267	4,710	7,424
Receipts:			
Ad Valorem Tax	55,230	62,909	xxxxxxxxxxxxxxx
Delinquent Tax	40	1,750	1,750
Motor Vehicle Tax	6,760	4,954	7,154
Recreational Vehicle Tax	1,411	147	203
16/20M Vehicle Tax	173	169	171
Commercial Vehicle Tax	838	584	898
Real Estate Current	1,083	24	21
Excise Tax	3	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,397)	(2,124)	-1,903
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,141**	**68,414**	**8,295**
Resources Available:	**67,408**	**73,124**	**15,719**
Expenditures:			
Personal Services	55,622	56,000	59,000
Contractual Services	706	200	1,000
Appropriation to Library Board	6,370	9,500	14,500
Miscellaneous			3,125
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,698**	**65,700**	**77,625**
Unencumbered Cash Balance Dec 31	4,710	7,424	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	66,000	71,500	77,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,625
		Tax Required	61,906
	Delinquent Comp Rate:	3.0%	1,845
		Amount of -1 Ad Valorem Tax	63,751

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,090	3,314	1,033
Receipts:			
Ad Valorem Tax	25,497	29,614	xxxxxxxxxxxxxxx
Delinquent Tax	574	800	800
Motor Vehicle Tax	3,120	2,286	3,367
Recreational Vehicle Tax	96	68	96
16/20M Vehicle Tax	80	78	80
Commercial Vehicle Tax	387	270	423
Real Estate Current	500	11	10
Excise Tax	1		
Donations & Local Grants	7,000		
Insurance Proceeds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,107)	(908)	-813
Miscellaneous	2,393	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,541**	**33,219**	**4,963**
Resources Available:	**40,631**	**36,533**	**5,996**
Expenditures:			
Personal Services	7,966	8,000	8,500
Contractual Services	2,851	3,000	3,000
Commodities			
Capital Outlay			
Appropriation to Rec Commission	26,500	24,500	25,525
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,317**	**35,500**	**37,025**
Unencumbered Cash Balance Dec 31	3,314	1,033	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	44,000	35,640	37,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,025
		Tax Required	31,029
	Delinquent Comp Rate:	3.0%	925
		Amount of 2023 Ad Valoretn Tax	31,954

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City of Smith Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,153	44,567	35,215
Receipts:			
Ad Valorem Tax	8,496	7,342	xxxxxxxxxxxxxxx
Delinquent Tax	191	250	250
Motor Vehicle Tax	1,040	762	835
Recreational Vehicle Tax	32	23	24
16/20M Vehicle Tax	27	26	20
Commercial Vehicle Tax	129	90	105
Real Estate Current	167	4	2
Excise Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-369	-249	-284
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,714**	**8,248**	**952**
Resources Available:	53,867	52,815	36,167
Expenditures:			
Contractual	9,300	17,600	46,535
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,300**	**17,600**	**46,535**
Unencumbered Cash Balance Dec 31	44,567	35,215	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	42,000	42,000	46,535
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,535
		Tax Required	10,368
	Delinquent Comp Rate:	3.0%	309
		Amount of 2023 Ad Valorem Tax	10,677

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,524	9,342	29,988
Receipts:			
Ad Valorem Tax	224,070	259,098	xxxxxxxxxxxxxxx
Delinquent Tax	4,544	5,500	5,500
Motor Vehicle Tax	26,626	17,996	29,463
Recreational Vehicle Tax	816	490	836
16/20M Vehicle Tax	643	698	704
Commercial Vehicle Tax	3,348	2,055	3,697
Real Estate Current	4,394	79	88
Reimbursements	4,857	25,000	25,000
Excise Tax	12		
Transfer from Water		10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9,723	-6,470	-7,930
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**259,587**	**314,446**	**67,358**
Resources Available:	**278,111**	**323,788**	**97,346**
Expenditures:			
Social Security & Medicare Tax	54,190	53,500	55,500
Retirement	51,942	55,000	57,000
Workman's Compensation	21,645	18,000	19,000
Health Insurance	130,742	150,000	180,000
Dental Insurance	8,762	12,000	12,000
Vision Care	839	1,300	1,500
Unemployment Tax	649	1,000	1,000
Trans to Part Self-Funded Health Ins		3,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**268,769**	**293,800**	**356,000**
Unencumbered Cash Balance Dec 31	9,342	29,988	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	324,500	406,000	356,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	356,000
		Tax Required	258,654
	Delinquent Comp Rate:	3.0%	7,708
		Amount of 2023 Ad Valorem Tax	266,362

City of Smith Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	109,252	117,194	124,994
Receipts:			
State of Kansas Gas Tax	42,262	42,800	42,480
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,262**	**42,800**	**42,480**
Resources Available:	**151,514**	**159,994**	**167,474**
Expenditures:			
Contractual Services	7	20,000	50,000
Commodities	10,430	15,000	12,419
Capital Outlay	23,883		93,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,320**	**35,000**	**155,419**
Unencumbered Cash Balance Dec 31	117,194	124,994	12,055
2022/2023/2024 Budget Authority Amount	94,296	82,419	155,419

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,268	30,323	29,583
Receipts:			
Local Alcoholic Liquor	4,303	5,260	6,181
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,303**	**5,260**	**6,181**
Resources Available:	**30,571**	**35,583**	**35,764**
Expenditures:			
Contractual Services		5,000	15,000
Commodities			10,000
Improvements	248	1,000	9,681
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248**	**6,000**	**34,681**
Unencumbered Cash Balance Dec 31	30,323	29,583	1,083
2022/2023/2024 Budget Authority Amount	27,532	28,758	34,681

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City of Smith Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Disposal**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	404,942	372,033	314,416
Receipts:			
Waste Disposal Receipts	326,726	335,000	350,000
Sale of Property	18,000		
Interest on Idle Funds			
Miscellaneous	1,075		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**345,801**	**335,000**	**350,000**
Resources Available:	**750,743**	**707,033**	**664,416**
Expenditures:			
Personal Services	120,603	130,000	175,000
Contractual Services	34,030	38,000	60,000
Commodities	13,654	14,000	40,000
Capital Outlay	1,041	1,000	177,248
Principal Payment	93,063	95,716	98,444
Interest Expense	14,877	12,459	9,972
Service Fee	1,442	1,442	966
Reimbursements			
Reserves			
Transfer to General Fund			
Transfer to Equipment Reserve	100,000	100,000	100,000
Transfer to Airport Fund			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**378,710**	**392,617**	**661,630**
Unencumbered Cash Balance Dec 31	372,033	314,416	2,786
2022/2023/2024 Budget Authority Amoun	681,865	648,561	661,630

Adopted Budget **Economic Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	324,694	364,089	389,789
Receipts:			
Sales Tax	151,674	155,000	157,000
Compensating Use Tax	35,362	36,000	37,000
YEC Program	800	2,000	2,000
Downtown Beautification Program		1,200	1,200
Interest on Idle Funds			
Miscellaneous	1,825		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**189,661**	**194,200**	**197,200**
Resources Available:	**514,355**	**558,289**	**586,989**
Expenditures:			
Personal Services	58,357	20,000	80,000
Contractual Services	23,155	50,000	75,000
Commodities	3,499	5,000	10,000
Capital Outlay	1,713	10,000	12,000
Workforce Program		10,000	90,000
Jumpstart Grant	16,875	8,000	10,000
Storefront Grants	6,313	5,000	10,000
Youth Entr Program	2,053	6,000	15,000
Revitalization - Clean Up Grants	12,000	4,000	200,000
Awning Program	12,014	15,000	12,000
ROZ	14,260	1,500	2,000
Dowtown Fund	27	5,000	5,000
Landbank Fund		3,000	3,000
Industry Program		25,000	25,000
Cash Forward (2024 column)			
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**150,266**	**168,500**	**550,000**
Unencumbered Cash Balance Dec 31	364,089	389,789	36,989
2022/2023/2024 Budget Authority Amoun	344,958	545,969	550,000

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 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Smith Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	62,373	38,465	56,665
Receipts:			
Hanger Rent	11,405	11,000	11,000
Farm Ground Rent	10,738	15,200	15,200
Fuel Sales	22,887	25,000	30,000
County Allocation	4,000	7,000	8,000
Insurance Proceeds			
Local Grants/Donations		13,000	15,000
Sales Tax	1,908	2,000	2,500
Transfer from Waste Disposal Fund			
Interest on Idle Funds			
Miscellaneous	38	5,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,976**	**78,200**	**89,700**
Resources Available:	**113,349**	**116,665**	**146,365**
Expenditures:			
Contractual Services	46,226	35,000	48,000
Commodities	14,885	15,000	70,000
Capital Outlay	13,773	10,000	22,724
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,884**	**60,000**	**140,724**
Unencumbered Cash Balance Dec 31	38,465	56,665	5,641
2022/2023/2024 Budget Authority Amount	146,728	132,724	140,724

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,468	8,983	19,983
Receipts:			
Dues	24,960	24,000	25,000
Rentals	10,086	10,000	11,000
Fees	8,479	9,000	10,000
Tournaments	15,334	11,000	11,500
School Fees		1,800	1,800
Insurance Proceeds			
Interest on Idle Funds	82	200	200
Miscellaneous	4,840	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,781**	**59,000**	**62,500**
Resources Available:	**66,249**	**67,983**	**82,483**
Expenditures:			
Contractual Services	17,593	18,000	19,000
Commodities	37,220	20,000	25,000
Capital Outlay	2,453	10,000	36,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**57,266**	**48,000**	**80,000**
Unencumbered Cash Balance Dec 31	8,983	19,983	2,483
2022/2023/2024 Budget Authority Amount	57,561	75,968	80,000

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 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Smith Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,074,342	1,179,255	1,247,965
Receipts:			
Water Sales	567,571	570,000	575,000
Sales Tax	151,674	146,000	150,000
Compensating Use Tax	35,362	40,000	40,000
Petty Cash	1,337	1,500	1,500
Reimbursements	4,946	4,500	4,500
Installation Charges	1,870	2,050	2,050
Interest on Idle Funds	10,485	28,000	5,000
Miscellaneous	1,743	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**774,988**	**797,050**	**783,050**
Resources Available:	**1,849,330**	**1,976,305**	**2,031,015**
Expenditures:			
General Government	0	0	0
Production	38,303	43,000	300,000
Transmission & Distribution	140,546	124,000	500,000
Administration & General	196,125	186,500	650,000
Detail Sub-total	374,974	353,500	1,450,000
Reimbursed Expenses	257	100	200
Postage	364	1,000	1,000
Key Returns	250	200	500
Well Improvements		35,000	52,109
Computer Supplies		1,000	1,000
Principal	150,715	150,745	153,988
Interest	43,402	43,402	40,659
Service Fee	8,392	8,393	7,862
Uniforms			
Transfer to Water Improvement Fund	51,195	120,000	125,000
Transfer to Employee Benefits		10,000	10,000
Transfer to General Fund	40,000		
Cash Forward (2024 column)			
Miscellaneous	526	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**670,075**	**728,340**	**1,847,318**
Unencumbered Cash Balance Dec 31	1,179,255	1,247,965	183,697
2022/2023/2024 Budget Authority Amoun	1,387,075	1,872,318	1,847,318

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 2022, the projected financial information for 2023, or the projected budget for 2024.

Adopted Budget Water Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services			
Total	**0**	**0**	**0**
Production			
Contractual	37,809	37,000	50,000
Commodities	494	6,000	20,000
Capital Outlay			230,000
Total	**38,303**	**43,000**	**300,000**
Transmission & Distribution			
Personal Services	52,978	55,000	100,000
Contractual	46,776	37,000	130,000
Commodities	40,792	32,000	70,000
Capital Outlay			200,000
Total	**140,546**	**124,000**	**500,000**
Administration & General			
Personal Services	123,436	113,000	120,000
Contractual	71,493	70,500	140,000
Commodities	1,196	3,000	15,000
Capital Outlay			375,000
Total	**196,125**	**186,500**	**650,000**

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	**374,974**	**353,500**	**1,450,000**

Adopted Budget Water - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	374,974	353,500	1,450,000
Grand Total	374,974	353,500	1,450,000

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

City of Smith Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Golf Course Donation		**Playground Equipment**		**Airport Grant**		**Water Improvement Fund**		**Community Projects**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	6,553	Cash Balance Jan 1	0	Cash Balance Jan 1	-86,027	Cash Balance Jan 1	158,330	Cash Balance Jan 1	353,320
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Local Grants/Donations	21,609	Grants		Federal Grants	151,252	From Water Fund	51,195	Interest	2,110
Insurance				State Grants				Misc	
				Miscellaneous	32,920			Fire Dept Donations	50,000
								Pickle Ball Donat/Grant	20,754
								Donations	1,325
								Bathhouse Donations	10,060
Total Receipts	21,609	Total Receipts	0	Total Receipts	184,172	Total Receipts	51,195	Total Receipts	84,249
Resources Available:	28,162	Resources Available:	0	Resources Available:	98,145	Resources Available:	209,525	Resources Available:	437,569
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Commodities	4,456	Commodities		Engineering	48,039	Water System Improve	34,737	Commodities	6,490
Equipment		Capital Outlay		Improvements	210,358			Fire Capital Outlay	50,000
Total Expenditures	4,456	Total Expenditures	0	Total Expenditures	258,397	Total Expenditures	34,737	Total Expenditures	56,490
Cash Balance Dec 31	23,706	Cash Balance Dec 31	0	Cash Balance Dec 31	-160,252	Cash Balance Dec 31	174,788	Cash Balance Dec 31	381,079

See Tab B

**Note: These two block figures s

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budg on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial info 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Smith Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

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**		**Swimming Pool CDBG**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	191,020	Cash Balance Jan 1	70,282	Cash Balance Jan 1	1,770	Cash Balance Jan 1	237,147	Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Loan Prin & Int	70,492	Interest	311	Reimbursements		Reimbursement		CDBG Swimming Pool	
Int on Idle Funds	1,139	Insurance Premiums	46,153	Grants		Trans from Waste Disp	100,000		
Miscellaneous		Trans Employee Benef				Federal Aid			
Covid Loans	18,205					Reimb Equipment Payment			
						Sale of Equipment	2,925		
Total Receipts	89,836	Total Receipts	46,464	Total Receipts	0	Total Receipts	102,925	Total Receipts	0
Resources Available:	280,856	Resources Available:	116,746	Resources Available:	1,770	Resources Available:	340,072	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Loans to Applicants	69,337	Contractual	36,438	Safe Routes Promotion		Capital Outlay	6,000	Construction Costs	
Misc	110			Supplies					
Total Expenditures	69,447	Total Expenditures	36,438	Total Expenditures	0	Total Expenditures	6,000	Total Expenditures	0
Cash Balance Dec 31	211,409	Cash Balance Dec 31	80,308	Cash Balance Dec 31	1,770	Cash Balance Dec 31	334,072	Cash Balance Dec 31	0

**Note: These two block figures s

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budg on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial info 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Smith Center

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CCLIP Project		**ARPA Funds**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		T
Cash Balance Jan 1	-99,992	Cash Balance Jan 1	119,798	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
KDOT Reimbursement	120,483	ARPA Funds	119,798							
Total Receipts	120,483	Total Receipts	119,798	Total Receipts	0	Total Receipts	0	Total Receipts	0	24
Resources Available:	20,491	Resources Available:	239,596	Resources Available:	0	Resources Available:	0	Resources Available:	0	26
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Engineer Fees	29,114									
Total Expenditures	29,114	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2
Cash Balance Dec 31	-8,623	Cash Balance Dec 31	239,596	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	23
	See Tab B									23

**Note: These two block figures should

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budg prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finan information for 2022, the projected financial information for 2023, or the projected budget for 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Smith Center

will meet on August 28, 2023 at 6:30 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 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 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	1,122,052	62.082	1,211,000	55.649	1,768,145	586,986	54.984
Debt Service							
Library	62,698	6.494	65,700	6.364	77,625	63,751	5.972
Industrial Development	9,300	0.999	17,600	0.743	46,535	10,677	1.000
Employee Benefit	268,769	26.346	293,800	26.211	356,000	266,362	24.951
Special Highway	34,320		35,000		155,419		
Special Parks & Recreation	248		6,000		34,681		
Waste Disposal	378,710		392,617		661,630		
Economic Development	150,266		168,500		550,000		
Airport	74,884		60,000		140,724		
Golf Course	57,266		48,000		80,000		
Water	670,075		728,340		1,847,318		
Non-Budgeted Funds-A	354,080						
Non-Budgeted Funds-B	111,885						
Non-Budgeted Funds-C	29,114						
Totals for City	3,323,667	95.921	3,026,557	88.967	5,718,077	927,776	86.907
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*82.382*
Recreation	37,317	2.998	35,500	2.996	37,025	31,954	2.993
Totals Includes Recreation	3,360,984	98.919	3,062,057	91.963	5,755,102	959,730	89.900
Less: Transfers	191,195		233,000		265,000		
Net Expenditure	3,169,789		2,829,057		5,490,102		
Total Tax Levied	869,568		879,449		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,065,428		9,885,350		10,675,528		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	3,273,056	3,035,060	2,791,280
Other	0	0	0
Lease Purchase Principal	3,454,520	3,190,601	129,617
Total	6,727,576	6,225,661	2,920,897

*Tax rates are expressed in mills

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

Jill Conaway
City Official Title: City Clerk

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Smith Center

will meet on August 28, 2023 at 6:30 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*	82.382	Proposed Tax Rate	86.907

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Smith Center 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	550,855	51.600	17,261
Debt Service			0
Library	60,722	5.688	1,903
Industrial Developmer	9,076	0.850	284
Employee Benefit	253,072	23.706	7,930
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	25,960	2.432	813
TOTAL	899,685	81.844	27,378

2023 July 1 Valuation: 10,675,528

Valuation Factor: 10,675.528

Neighborhood Revitalization Subj to Rebate: 334,515

Neighborhood Revitalization factor: 334.515

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE SMITH CENTER RECREATION HEREBY NOTIFIES THE SMITH COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.0. The date of our hearing is August 28, 2023, at 7:00pm and will be held at the Smith Center Fire Department Meeting Room, 216 S. Washington Street in Smith Center, Kansas.

WITNESS my hand and official seal on July 18th, 2023.

Jill Conaway

Jill Conaway, City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF SMITH CENTER HEREBY NOTIFIES THE SMITH COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 86.907. The date of our hearing is August 28, 2023, at 6:30pm and will be held at the hall in the Srader Building, 119 W. Court Street in Smith Center, Kansas.

WITNESS my hand and official seal on July 17th, 2023.

Jill Conaway

Jill Conaway, City Clerk

Resolution No. 2023-9

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 82.382 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 28, 2023 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 86.907 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28th day of August, 2023, and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Smith Center

will meet on August 28, 2023 at 6:30 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 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 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	1,122,052	62.082	1,211,000	55.649	1,768,145	586,986	54.984
Debt Service							
Library	62,698	6.494	65,700	6.364	77,625	63,751	5.972
Industrial Development	9,300	0.999	17,600	0.743	46,535	10,677	1.000
Employee Benefit	268,769	26.346	293,800	26.211	356,000	266,362	24.951
Special Highway	34,320		35,000		155,419		
Special Parks & Recreation	248		6,000		34,681		
Waste Disposal	378,710		392,617		661,630		
Economic Development	150,266		168,500		550,000		
Airport	74,884		60,000		140,724		
Golf Course	57,266		48,000		80,000		
Water	670,075		728,340		1,847,318		
Non-Budgeted Funds-A	354,080						
Non-Budgeted Funds-B	111,885						
Non-Budgeted Funds-C	29,114						
Totals for City	3,323,667	95.921	3,026,557	88.967	5,718,077	927,776	86.907
					City Revenue Neutral Rate (excluding Recreation Commission) **		*82.382*
Recreation	37,317	2.998	35,500	2.996	37,025	31,954	2.993
Totals Includes Recreation	3,360,984	98.919	3,062,057	91.963	5,755,102	959,730	89.900
Less: Transfers	191,195		233,000		265,000		
Net Expenditure	3,169,789		2,829,057		5,490,102		
Total Tax Levied	869,568		879,449		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,065,428		9,885,350		10,675,528		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	3,273,056	3,035,060	2,791,280
Other	0	0	0
Lease Purchase Principal	3,454,520	3,190,601	129,617
Total	6,727,576	6,225,661	2,920,897

*Tax rates are expressed in mills

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

Jill Conaway

City Official Title: City Clerk

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