State of Kansas
Recreation Commission
2022

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.	2022 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of	2	
General	3	53,200
TOTAL		53,200
Budget Summary	4	

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
_____
Commission Members

Permanent
Recreation Commission Address

Smith Center Recreation Center
119 W Court
Smith Center, KS 66967

Sponsoring
USD/City Address

Smith Cener
119 W Court
Smith Center, KS 66967

Provide point of contact:
0
POC phone number:
0

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 this projected budget.

State of Kansas
Recreation Commission
2022

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To the Clerk of Smith, State of Kansas
We, the undersigned officers of
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TOTAL		53,200
Budget Summary	4	

Ad Valorem 27,174 Levy 2.998

9065428

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
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State of Kansas
Recreation Commission

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: Jan 1 2021	Pmts Due for the Year of 2021	Pmts Due for the Year of 2022
NONE								
Total						0	0	0

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

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 this projected budget.

State of Kansas
Recreation Commission

Smith Center Recreation Center

2022

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2020	Current Year Estimated 2021	Proposed Budget Year 2022
Unencumbered Cash Balance	45,294	57,220	88,670
Receipts:			
Donations	2,234	15,000	20,000
Sports	1,700	15,000	16,000
Trip		20,000	22,000
Appropriation from City	20,660	22,000	25,000
Miscellaneous	12	50	75
Does misc. exceeds 10%			
Interest on Idle Funds	37		
Total Receipts	24,643	72,050	83,075
Resources Available	69,937	129,270	171,745
Expenditures:			
Equipment	10,747	5,000	7,500
Services/Dues/Donations	87	2,000	5,000
Insurance	554	2,500	3,000
Supplies	278	5,000	7,500
Utilities	1,051	2,000	3,000
Refs/Umps		4,000	5,000
Advertising		100	200
Trip		20,000	22,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	12,717	40,600	53,200
Unencumbered Cash Balance	57,220	88,670	118,545

Dollar amount to be raised by 3 mill: $ 27,174

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 this projected budget.

NOTICE OF BUDGET HEARING

The governing body of

Smith Center Recreation Center

will meet on August 23, 2021 at 7:15 P.M. at Smith Center Fire Dept Meeting Room 216 S Washington St for the purpose 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 year.

Fund	Prior Year Actual 2020	Current Year Estimated 2021	Proposed Budget Year 2022
General	12,717	40,600	53,200
Totals	12,717	40,600	53,200

Lease Purchases:	2019	2020	2021
January 1,	0	0	0

Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13. *2.930*

Smith Center Recreation Commission
Recreation Commission Secretary

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 this projected budget.

Smith Center Recreation Commission

Summary of Significant Assumptions
Year Ending December 31, 2022

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Commission's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 15, 2020 the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

a. Budgeted property tax revenues for 2021 are based on the property evaluation provided by the County Clerk.

b. Other 2021 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

b. No major projects are anticipated for 2021 at this time.

c. There will not be any catastrophic events or circumstances beyond the Commission's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recongnized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for

Input Sheet for City2 with Recreation Budget Workbook

Enter city name ("City of _____"):	City of Smith Center
Enter county name followed by "County":	Smith County

Enter year being budgeted (YYYY): **2022**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	2020 Ad Valorem Tax
General	12-101a	1,548,562	557,829
Debt Service	10-113		
Library	12-1220	63,240	57,514

Fund name for all funds with a tax levy:

Industrial Development	12-1617b	45,000	8,849
Employee Benefit	12-16,102	289,432	230,000

Total Tax Levy Funds for 2021 Budgeted Year	854,192

Fund Not Considered Part of the Max Levy Computation for 2022 Budgeted Year:

Recreation	12-1927	46,950	26,544

Other (non-tax levy) fund names:

Special Highway	89,229
Special Parks & Recreation	25,331
Waste Disposal	739,933
Economic Development	318,226
Airport	135,804
Golf Course	69,920

Single Non Tax Levy:

1	Water	1,266,853
2		
3		
4		

Total Expenditures for 2021 Budgeted Year	4,591,530

Non-Budgeted (A):

1	Golf Course Donation
2	Playground Equipment
3	Airport Grant
4	Water Improvement Fund
5	Community Projects

Non-Budgeted (B): _____

1	Economic Dev Rev Loan
2	Partially Funded Health
3	Safe Routes Fund
4	Equipment Reserve
5	Swimming Pool CDBG

Non-Budgeted (C):

1	CCLIP Project
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2021 Budget, Budget Summary Page	2019 Tax Rate (2020 Column)
General	65.556
Debt Service	
Library	6.499
Industrial Development	0.999
Employee Benefit	24.154
0	
0	
0	
0	
0	
0	
0	
0	
Recreation	2.999
Total	100.207

Total Tax Levied (2020 budget column)	798,627
Assessed Valuation (2020 budget column)	8,215,609

From the 2021 Budget, Budget Summary Page		
Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds		
Revenue Bonds	3,801,781	3,505,410
Other		
Lease Purchase Principal	246,273	207,387

City of Smith Center 2022

Note: All amounts are to be entered as whole numbers only.

Imposed Levy Limit (City's Historical Records)		Fund Name	Mill Rate Limit
Ordinance Number:		Recreation	3.000

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	9,057,971
New Improvements, Remodeling and Renovations for 2021	68,898
Personal Property - 2021	137,864
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2021	6,597
Personal Property - 2020	128,910
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2022	32,054
Neighborhood Revitalization	254,807

Revenue Neutral Rate 94.303

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	62.774
Debt Service	
Library	6.472
Industrial Development	0.996
Employee Benefit	25.883
Recreation	2.930
Total	99.055

Final Assessed Valuation from the November 1, 2020 Abstract 8,886,263

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	66,836
Recreational Vehicle Tax Estimate	1,820
16\20 M Vehicle Tax	2,591
Commercial Vehicle Tax Estimate	7,631
Watercraft Tax Estimate	295
LAVTR	
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for 2019 Tax - (rate .01213 = 1.213%, key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 3.3%

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2022 State Distribution for Kansas Gas Tax	40,370
2022 County Transfers for Gas**	
Adjusted 2021 State Distribution for Kansas Gas Tax	40,590
Adjusted 2021 County Transfers for Gas**	

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	1,530,013
Debt Service	
Library	60,440
Industrial Development	39,263
Employee Benefit	281,000
0	
0	
0	
0	
0	
0	
0	
0	
Recreation	50,800
Special Highway	91,700
Special Parks & Recreation	21,794
Waste Disposal	696,447
Economic Development	323,226
Airport	101,631
Golf Course	67,128
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Water	1,153,111
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

(Published in the Smith County Pioneer Thursday, August 19, 2021.)

The governing body of

Smith Center Recreation Center

will meet on August 30, 2021 at 7:15 P.M. at Smith Center Fire Dept Meeting Room 216 S Washington St for the purpose 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

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Totals	12,717	40,600	53,200

Lease Purchases:	2019	2020	2021
January 1,	0	0	0

Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13. 2.930

Smith Center Recreation Commission
Recreation Commission Secretary

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 this projected budget.

(Published in the Smith County Pioneer Thursday, September 2, 2021.)

2022

NOTICE OF BUDGET HEARING

The governing body of

Smith Center Recreation Center

will meet on September 13, 2021 at 7:30 P.M. at Smith Center Fire Dept Meeting Room 216 S Washington St 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

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Smith Center Recreation Commission
Recreation Commission Secretary

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 this projected budget.

(First published in the Smith Co. Pioneer Thursday August 26, 2021.)

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of

Smith Center Recreation Center

will meet on September 13, 2021 at 7:00 pm at Smith Center Fire Department Meeting Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Smith County (home county)

Revenue Neutral Rate*	2.930	Proposed Tax Rate	3.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

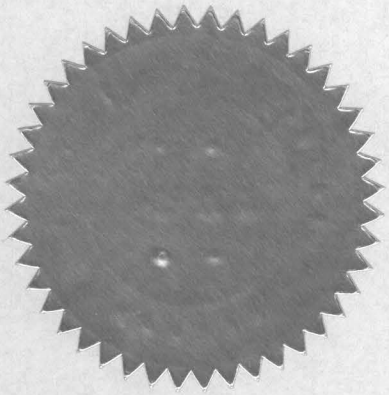
Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Smith Center Recreation Commission **HEREBY NOTIFIES THE** Smith **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.00. The date of our hearing is August 23, 2021 at 7:00 AM/PM and will be held at Smith Center Fire Dept. in Smith Center, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on July 20, 2021.



Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.