State of Kansas
City

2022

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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	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		6			
Fund	**K.S.A.**				
General	12-101a	7	1,622,075	562,803	
Debt Service	10-113				
Library	12-1220	8	66,000	58,874	
Industrial Development	12-1617b	9	42,000	9,058	
Employee Benefit	12-16,102	9	284,500	238,833	
Special Highway		10	94,296		
Special Parks & Recreation		10	27,532		
Waste Disposal		11	681,865		
Economic Development		11	344,958		
Airport		12	146,728		
Golf Course		12	57,561		
Water		13	1,387,075		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals for City		xxxxxx	4,754,590	869,568	
Recreation	12-1927	8	44,000	27,174	
Totals Includes Recreation		xxxxxx	4,798,590	896,742	
					County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate		18			Nov 1, 2021 Total Assessed Valuation

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: _____, 2021

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 this projected budget.

2022

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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,622,075	562,803	62.082
Debt Service	10-113				
Library	12-1220	8	66,000	58,874	6.494
Industrial Development	12-1617b	9	42,000	9,058	.999
Employee Benefit	12-16,102	9	284,500	238,833	26.346
Special Highway		10	94,296		
Special Parks & Recreation		10	27,532		
Waste Disposal		11	681,865		
Economic Development		11	344,958		
Airport		12	146,728		
Golf Course		12	57,561		
Water		13	1,387,075		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals for City		xxxxxx	4,754,590	869,568	95.921
Recreation	12-1927	8	44,000	27,174	2.998
Totals Includes Recreation		xxxxxx	4,798,590	896,742	98.919
					County Clerk's Use Only
Budget Summary		17			9065428
Neighborhood Revitalization Rebate		18			
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
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Address:
PO Box 266
Phillipsburg, KS 67661

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Attest: _____, 2021

County Clerk

Governing Body

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City of Smith Center

2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	557,829	43,648	1,188	1,692	4,983	193
Debt Service						
Library	57,514	4,500	123	174	514	20
Industrial Development	8,849	692	19	27	79	3
Employee Benefit	230,000	17,996	490	698	2,055	79
Recreation	26,544	2,077	57	81	237	9
TOTAL	854,192	66,836	1,820	2,591	7,631	295

County Treas Motor Vehicle Estimate	66,836
County Treas Recreational Vehicle Estimate	1,820
County Treas 16/20M Vehicle Estimate	2,591
County Treas Commercial Vehicle Tax Estimate	7,631
County Treas Watercraft Tax Estimate	295

Motor Vehicle Factor	0.07824
Recreational Vehicle Factor	0.00213
16/20M Vehicle Factor	0.00303
Commercial Vehicle Factor	0.00893
Watercraft Factor	0.00035

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City of Smith Center 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Employee Benefits	Partially Self-Fund Health		2,000	3,000	12-2615
Economic Development	Econ Dev Rev Loan		15,000	21,000	Res 12-02
Waste Disposal Fund	Airport Fund	20,000			12-1,118
Waste Disposal Fund	Equipment Reserve Fund	75,000	100,000	100,000	12-1,118
Water Fund	Water Improvement Fund	55,795	75,000	93,684	12-1,118
	Totals	150,795	192,000	217,684	
	Adjustments				
	Adjusted Totals	150,795	192,000	217,684	

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

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City of Smith Center

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2020 G.O. Bond	8/27/2020	9/1/2021	1.50	534,000	534,000	9/1	9/1	534,000	8,010		
Total G.O. Bonds					**534,000**			**534,000**	**8,010**	**0**	**0**
Revenue Bonds:											
Kansas Public Water Supp	12/1/2012	8/1/2035	2.16	3,274,703	2,582,862	2/01 8/01	2/01 8/01	46,086	147,512	43,402	150,715
Kansas Water Pollution	10/1/2004	9/1/2027	2.83	1,661,831	690,194	3/01 9/01	3/01 9/01	17,227	90,485	14,876	93,063
Total Revenue Bonds					**3,273,056**			**63,313**	**237,997**	**58,278**	**243,778**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,807,056**			**597,313**	**246,007**	**58,278**	**243,778**

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.

City of Smith Center

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 1,2021	Payments Due 2021	Payments Due 2022
2018 Fire Truck	8/15/2017	240	1.00	259,234	181,464	27,673	27,414
				Totals	**181,464**	**27,673**	**27,414**

***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.

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

Budgeted Year: 2022

Library found in: City of Smith Center
Smith County

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 2021	Proposed Year 2022
Ad Valorem Tax	$57,514	$58,874
Delinquent Tax	$1,750	$1,750
Motor Vehicle Tax	$4,461	$4,500
Recreational Vehicle Tax	$96	$123
16/20M Vehicle Tax	$140	$174
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$63,961	$65,421
Difference in Total Taxes:	$1,460	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,886,263	$9,057,971
Did Assessed Valuation Decrease?	No	
Levy Rate	6.472	6.500
Difference in Levy Rate:	0.028	
Qualify for grant: Qualify		

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

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

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.

City of Smith Center

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	492,459	604,849	473,486
Receipts:			
Ad Valorem Tax	513,629	557,829	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,898	10,000	12,000
Motor Vehicle Tax	65,048	45,000	43,648
Recreational Vehicle Tax	1,782	970	1,188
16/20M Vehicle Tax	1,473	1,411	1,692
Commercial Vehicle Tax	7,612	4,665	4,983
Watercraft Tax		144	193
Gross Earning (Intangible) Tax	23,269	22,179	32,054
LAVTR			0
City and County Revenue Sharing			0
Excise Tax	19	15	12
Lot Clean-Up	800	1,000	1,200
Highway Connecting Links	15,891	12,900	12,900
Local Alcoholic Liquor Tax	4,316	4,350	4,387
Franchise Tax	149,949	152,000	154,000
Licenses & Permits	3,949	4,100	4,200
Fines	3,076	3,500	4,000
Key Deposits	225	500	1,000
Vehicle ID Number Receipts	2,875	3,000	3,500
Swimming Pool & Concessions	25	20,000	22,000
Rents	375	1,000	2,000
Reimbursements	154,662	160,000	165,000
Fire Department Receipts	28,846	30,000	32,000
Local Grants/Donations	603	30,000	35,000
Transportation Fares	4,149	10,000	12,000
Sale of Property	1,542	20,000	25,000
Federal Aid	339	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,565	5,000	5,500
Neighborhood Revitalization Rebate	-22,593	-17,926	-15,692
Miscellaneous	52,610	20,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,027,934**	**1,106,637**	**603,765**
Resources Available:	**1,520,393**	**1,711,486**	**1,077,251**

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.

City of Smith Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,520,393	1,711,486	1,077,251
Expenditures:			
General Government	459,633	540,000	772,500
Police Department	138,924	170,000	210,000
Fire Department	75,425	81,000	95,000
Street Department	207,813	265,000	311,450
Park Department	7,540	9,000	24,725
Swimming Pool	794	88,000	110,500
Street Lighting	25,415	35,000	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)	915,544	1,188,000	1,569,175
Cash Forward (2022 column)			
Miscellaneous		50,000	52,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**915,544**	**1,238,000**	**1,622,075**
Unencumbered Cash Balance Dec 31	604,849	473,486	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,530,013	1,548,562	1,622,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,622,075
		Tax Required	544,824
	Delinquent Comp Rate:	3.3%	17,979
		Amount of 2021 Ad Valorem Tax	562,803

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.

City of Smith Center 2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	281,573	325,000	380,000
Contractual	114,966	120,000	200,000
Commodities	62,738	70,000	162,500
Capital Outlay	356	25,000	30,000
Total	**459,633**	**540,000**	**772,500**
Police Department			
Salaries	106,079	110,000	150,000
Contractual	19,103	25,000	25,000
Commodities	13,742	20,000	20,000
Capital Outlay		15,000	15,000
Total	**138,924**	**170,000**	**210,000**
Fire Department			
Salaries			
Contractual	33,340	35,000	45,000
Commodities	14,152	16,000	18,000
Capital Outlay	27,933	30,000	32,000
Total	**75,425**	**81,000**	**95,000**
Street Department			
Salaries	100,006	105,000	111,000
Contractual	29,634	35,000	64,750
Commodities	78,173	85,000	115,700
Capital Outlay		40,000	20,000
Total	**207,813**	**265,000**	**311,450**
Park Department			
Salaries			3,000
Contractual	5,092	5,500	6,950
Commodities	2,448	3,500	11,275
Capital Outlay			3,500
Total	**7,540**	**9,000**	**24,725**
Swimming Pool			
Salaries		30,000	45,500
Contractual	794	30,000	35,000
Commodities		23,000	25,000
Capital Outlay		5,000	5,000
Total	**794**	**88,000**	**110,500**
Street Lighting			
Salaries			
Contractual	25,415	35,000	45,000
Commodities			
Capital Outlay			
Total	**25,415**	**35,000**	**45,000**
Audit & Accounting			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**915,544**	**1,188,000**	**1,569,175**

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City of Smith Center

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.3%	0
		Amount of 2021 Ad Valorem Tax	**0**

CPA Summary

City of Smith Center 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,554	2,074	3,544
Receipts:			
Ad Valorem Tax	50,919	57,514	xxxxxxxxxxxxxxxx
Delinquent Tax	867	1,750	1,750
Motor Vehicle Tax	6,326	4,461	4,500
Recreational Vehicle Tax	174	96	123
16/20M Vehicle Tax	141	140	174
Commercial Vehicle Tax	743	462	514
Watercraft Tax		14	20
Excise Tax	2		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,240)	-1,777	-1,618
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,932**	**62,660**	**5,463**
Resources Available:	**59,486**	**64,734**	**9,007**
Expenditures:			
Personal Services	53,195	54,000	56,000
Contractual Services	217	2,190	4,000
Appropriation to Library Board	4,000	5,000	6,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**57,412**	**61,190**	**66,000**
Unencumbered Cash Balance Dec 31	2,074	3,544	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	60,440	63,240	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	56,993
	Delinquent Comp Rate:	3.3%	1,881
		Amount of -1 Ad Valorem Tax	58,874

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,815	1,238	1,680
Receipts:			
Ad Valorem Tax	23,497	26,544	xxxxxxxxxxxxxxxx
Delinquent Tax	400	800	800
Motor Vehicle Tax	2,920	2,059	2,077
Recreational Vehicle Tax	80	44	57
16/20M Vehicle Tax	65	65	81
Commercial Vehicle Tax	343	213	237
Watercraft Tax		7	9
Excise Tax	1		
Donations & Local Grants	50	2,000	2,000
Insurance Proceeds	6,578	8,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,034)	-820	-747
Miscellaneous		1,000	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,900**	**39,912**	**16,014**
Resources Available:	**34,715**	**41,150**	**17,694**
Expenditures:			
Personal Services	7,820	8,470	9,000
Contractual Services	1,654	2,000	3,000
Commodities			
Capital Outlay	2,003	6,000	8,000
Appropriation to Rec Commission	22,000	23,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,477**	**39,470**	**44,000**
Unencumbered Cash Balance Dec 31	1,238	1,680	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	50,800	46,950	44,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,000
		Tax Required	26,306
	Delinquent Comp Rate:	3.3%	868
		Amount of 2021 Ad Valorem Tax	27,174

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City of Smith Center 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,671	43,423	32,410
Receipts:			
Ad Valorem Tax	7,827	8,849	xxxxxxxxxxxxxxxxxx
Delinquent Tax	133	250	250
Motor Vehicle Tax	973	686	692
Recreational Vehicle Tax	27	15	19
16/20M Vehicle Tax	22	22	27
Commercial Vehicle Tax	114	71	79
Watercraft Tax		2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-344	-273	-249
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,752**	**9,622**	**821**
Resources Available:	52,423	53,045	33,231
Expenditures:			
Contractual	9,000	20,635	42,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,000**	**20,635**	**42,000**
Unencumbered Cash Balance Dec 31	43,423	32,410	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	39,263	45,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	8,769
	Delinquent Comp Rate:	3.3%	289
		Amount of 2021 Ad Valorem Tax	9,058

Adopted Budget **Employee Benefit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,747	5,625	7,949
Receipts:			
Ad Valorem Tax	189,245	230,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,977	5,500	5,500
Motor Vehicle Tax	23,035	16,580	17,996
Recreational Vehicle Tax	633	358	490
16/20M Vehicle Tax	468	520	698
Commercial Vehicle Tax	2,754	1,718	2,055
Watercraft Tax		53	79
Reimbursements	21,282	25,000	25,000
Excise Tax	6		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,324	-6,605	-6,470
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,076**	**273,124**	**45,348**
Resources Available:	**264,823**	**278,749**	**53,297**
Expenditures:			
Social Security & Medicare Tax	48,591	49,500	50,500
Retirement	51,075	53,000	55,000
Workman's Compensation	15,925	17,000	18,000
Health Insurance	131,873	135,000	140,000
Dental Insurance	9,981	12,000	15,000
Vision Care	1,089	1,300	1,500
Unemployment Tax	664	1,000	1,500
Trans to Part Self-Funded Health Ins		2,000	3,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**259,198**	**270,800**	**284,500**
Unencumbered Cash Balance Dec 31	5,625	7,949	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	281,000	289,432	284,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	284,500
		Tax Required	231,203
	Delinquent Comp Rate:	3.3%	7,630
		Amount of 2021 Ad Valorem Tax	238,833

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City of Smith Center

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	51,819	73,336	53,926
Receipts:			
State of Kansas Gas Tax	40,995	40,590	40,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,995**	**40,590**	**40,370**
Resources Available:	**92,814**	**113,926**	**94,296**
Expenditures:			
Contractual Services	13,180	20,000	42,000
Commodities	6,298	40,000	52,296
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,478**	**60,000**	**94,296**
Unencumbered Cash Balance Dec 31	73,336	53,926	0
2020/2021/2022 Budget Authority Amount:	91,700	89,229	94,296

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,964	21,915	18,145
Receipts:			
Local Alcoholic Liquor	4,316	5,230	4,387
Reimbursements	5,231	3,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,547**	**8,230**	**9,387**
Resources Available:	**30,511**	**30,145**	**27,532**
Expenditures:			
Contractual Services	5,231	7,000	11,000
Commodities	3,365	5,000	16,532
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,596**	**12,000**	**27,532**
Unencumbered Cash Balance Dec 31	21,915	18,145	0
2020/2021/2022 Budget Authority Amount:	21,794	25,331	27,532

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.

City of Smith Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Disposal**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	474,314	428,865	353,865
Receipts:			
Waste Disposal Receipts	321,328	325,000	328,000
Interest on Idle Funds	1,119		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**322,447**	**325,000**	**328,000**
Resources Available:	**796,761**	**753,865**	**681,865**
Expenditures:			
Personal Services	112,601	118,000	170,000
Contractual Services	28,193	30,000	40,000
Commodities	5,622	15,000	30,000
Capital Outlay	17,099	20,000	199,665
Principal Payment	87,977	90,000	110,000
Interest Expense	19,513	25,000	30,000
Service Fee	1,891	2,000	2,200
Reimbursements			
Reserves			
Transfer to General Fund			
Transfer to Equipment Reserve	75,000	100,000	100,000
Transfer to Airport Fund	20,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**367,896**	**400,000**	**681,865**
Unencumbered Cash Balance Dec 31	428,865	353,865	0
2020/2021/2022 Budget Authority Amount:	696,447	739,933	681,865

Adopted Budget **Economic Development**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	172,985	216,258	143,958
Receipts:			
Sales Tax	143,058	148,000	155,000
Compensating Use Tax	23,348	25,000	27,000
Miscellaneous	4,452	5,000	5,000
Downtown Beautification Program	1,000	1,200	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,858**	**179,200**	**201,000**
Resources Available:	**344,843**	**395,458**	**344,958**
Expenditures:			
Personal Services	54,563	60,000	80,000
Contractual Services	66,121	150,000	191,458
Commodities	2,680	5,000	10,000
Capital Outlay		10,000	30,000
Trans to Economic Dev Revolving		15,000	21,000
Dowtown Fund	1,000	1,500	2,000
Landbank Fund	4,221	5,000	5,500
Trans to Loan Grant Fund			
Cash Forward (2022 column)			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,585**	**251,500**	**344,958**
Unencumbered Cash Balance Dec 31	216,258	143,958	0
2020/2021/2022 Budget Authority Amount:	323,226	318,226	344,958

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.

City of Smith Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,623	56,028	56,228
Receipts:			
Hanger Rent	11,060	15,000	16,000
Farm Ground Rent	7,138	8,000	9,000
Land Lease	7,200	7,500	8,000
Fuel Sales	17,001	20,000	25,000
Airport Maintenance	6,063	7,000	7,500
Local Grants/Donations	11,747	13,000	15,000
Sales Tax	1,445	1,700	2,000
Transfer from Waste Disposal Fund	20,000		
Prior Encumbrance Cancelled	5,517		
Miscellaneous	7,766	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,937**	**80,200**	**90,500**
Resources Available:	**98,560**	**136,228**	**146,728**
Expenditures:			
Contractual Services	27,824	30,000	40,000
Commodities	14,708	40,000	80,000
Capital Outlay		10,000	26,728
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,532**	**80,000**	**146,728**
Unencumbered Cash Balance Dec 31	56,028	56,228	0
2020/2021/2022 Budget Authority Amount:	101,631	135,804	146,728

Adopted Budget **Golf Course**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	820	1,961	1,261
Receipts:			
Dues	18,998	22,000	24,000
Rentals	6,604	7,000	8,000
Fees	8,350	9,000	10,000
Tournaments	9,437	10,000	10,500
Local Grants/Donations			
Insurance Income			
Interest on Idle Funds	164	300	300
Miscellaneous	2,734	3,000	3,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,287**	**51,300**	**56,300**
Resources Available:	**47,107**	**53,261**	**57,561**
Expenditures:			
Contractual Services	12,638	15,000	17,000
Commodities	21,760	25,000	25,561
Capital Outlay	10,748	12,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,146**	**52,000**	**57,561**
Unencumbered Cash Balance Dec 31	1,961	1,261	0
2020/2021/2022 Budget Authority Amount:	67,128	69,920	57,561

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.

City of Smith Center

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	798,963	952,267	600,775
Receipts:			
Water Sales	563,218	570,000	575,000
Sales Tax	143,058	150,000	155,000
Compensating Use Tax	23,348	25,000	26,000
Petty Cash	1,358	1,500	1,600
Reimbursements	4,377	4,500	4,500
Installation Charges	2,010	3,000	3,000
Interest on Idle Funds	10,963	12,000	13,000
Miscellaneous	5,198	8,000	8,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**753,530**	**774,000**	**786,300**
Resources Available:	**1,552,493**	**1,726,267**	**1,387,075**
Expenditures:			
General Government	450	500	600
Production	28,967	70,000	150,000
Transmission & Distribution	122,278	305,000	420,000
Administration & General	156,105	320,000	365,000
Subtotal Detail	307,800	695,500	935,600
Reimbursed Expenses	72	100	200
Postage	767	1,000	1,000
Key Returns	125	1,000	1,500
Well Improvements	32,172	35,000	37,000
Computer Supplies	808	1,000	1,200
Principal	144,377	237,997	243,778
Interest	48,713	63,313	58,278
Service Fee	9,420	10,582	9,835
Uniforms			
Transfer to Water Improvement Fund	55,795	75,000	93,684
Cash Forward (2022 column)			
Miscellaneous	177	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**600,226**	**1,125,492**	**1,387,075**
Unencumbered Cash Balance Dec 31	952,267	600,775	0
2020/2021/2022 Budget Authority Amount:	1,153,111	1,266,853	1,387,075

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.

City of Smith Center 2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personal Services	450	500	600
Total	**450**	**500**	**600**
Production			
Contractual	25,189	40,000	50,000
Commodities	3,778	10,000	20,000
Capital Outlay		20,000	80,000
Total	**28,967**	**70,000**	**150,000**
Transmission & Distribution			
Personal Services	48,306	90,000	100,000
Contractual	43,044	90,000	150,000
Commodities	30,928	35,000	70,000
Capital Outlay		90,000	100,000
Total	**122,278**	**305,000**	**420,000**
Administration & General			
Personal Services	83,082	90,000	100,000
Contractual	52,150	150,000	160,000
Commodities	1,861	10,000	15,000
Capital Outlay	19,012	70,000	90,000
Total	**156,105**	**320,000**	**365,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 1 - Total	**307,800**	**695,500**	**935,600**

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.

City of Smith Center

NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Golf Course Donation		**Playground Equipment**		**Airport Grant**		**Water Improvement Fund**		**Community Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,411	Cash Balance Jan 1	2,833	Cash Balance Jan 1	-618,712	Cash Balance Jan 1	189,760	Cash Balance Jan 1	623,546	206,838
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Grants/Donations	6,748	Grants	63,500	Federal Grants	553,365	From Water Fund	55,795	Interest	678	
				State Grants	16,325			Misc	1,790	
				Miscellaneous	14,343			Fundraisers	3,690	
								Grants	19,557	
								Donations	12,000	
								Bathhouse Donations	25,013	
Total Receipts	6,748	Total Receipts	63,500	Total Receipts	584,033	Total Receipts	55,795	Total Receipts	62,728	772,804
Resources Available:	16,159	Resources Available:	66,333	Resources Available:	-34,679	Resources Available:	245,555	Resources Available:	686,274	979,642
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	6,379			Engineering	7,190			Services	501,004	
Equipment	7,800							Supplies	760	
								Miscellaneous	235	
Total Expenditures	14,179	Total Expenditures	0	Total Expenditures	7,190	Total Expenditures	0	Total Expenditures	501,999	523,368
Cash Balance Dec 31	1,980	Cash Balance Dec 31	66,333	Cash Balance Dec 31	-41,869	Cash Balance Dec 31	245,555	Cash Balance Dec 31	184,275	**456,274** **
					See Tab B					**456,274** **

**Note: These two block figures should agree.

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

City of Smith Center

NON-BUDGETED FUNDS (B)

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

2022

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		Total
Cash Balance Jan 1	155,288	Cash Balance Jan 1	40,586	Cash Balance Jan 1	168	Cash Balance Jan 1	157,818	Cash Balance Jan 1	-20,000	333,860
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Prin & Int	71,364	Interest	82	Reimbursements		Reimbursement		CDBG Swimming Pool	534,351	
Int on Idle Funds	150	Insurance Premiums	46,571	Grants	1,602	Trans from Waste Disp	75,000			
Miscellaneous	48,758	Trans Employee Benefit				Federal Aid	30,958			
Covid Loans	13,953					Reimb Equipment Payme	2,003			
Total Receipts	134,225	Total Receipts	46,653	Total Receipts	1,602	Total Receipts	107,961	Total Receipts	534,351	824,792
Resources Available:	289,513	Resources Available:	87,239	Resources Available:	1,770	Resources Available:	265,779	Resources Available:	514,351	1,158,652
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans to Applicants	110,500	Contractual	37,082	Safe Routes Promotional		Capital Outlay	70,465	Construction Costs	913,719	
Misc	50,136			Supplies						
Total Expenditures	160,636	Total Expenditures	37,082	Total Expenditures	0	Total Expenditures	70,465	Total Expenditures	913,719	1,181,902
Cash Balance Dec 31	128,877	Cash Balance Dec 31	50,157	Cash Balance Dec 31	1,770	Cash Balance Dec 31	195,314	Cash Balance Dec 31	-399,368	**-23,250** **
									See Tab B	**-23,250** **

**Note: These two block figures should agree.

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

City of Smith Center

NON-BUDGETED FUNDS (C)

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

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CCLIP Project										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Temporary Notes	534,000									
Total Receipts	534,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	534,000
Resources Available:	534,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	534,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Construction Costs	526,645									
Total Expenditures	526,645	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	526,645
Cash Balance Dec 31	7,355	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**7,355** **
										7,355 **

**Note: These two block figures should agree.

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

State of Kansas
City

NOTICE OF BUDGET HEARING

2022

The governing body of

City of Smith Center

will meet on August 23, 2021 at 6:15 P.M. at Shrader Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	915,544	65.556	1,238,000	62.774	1,622,075	562,803	62.133
Debt Service							
Library	57,412	6.499	61,190	6.472	66,000	58,874	6.500
Industrial Development	9,000	0.999	20,635	0.996	42,000	9,058	1.000
Employee Benefit	259,198	24.154	270,800	25.883	284,500	238,833	26.367
Special Highway	19,478		60,000		94,296		
Special Parks & Recreation	8,596		12,000		27,532		
Waste Disposal	367,896		400,000		681,865		
Economic Development	128,585		251,500		344,958		
Airport	42,532		80,000		146,728		
Golf Course	45,146		52,000		57,561		
Water	600,226		1,125,492		1,387,075		
Non-Budgeted Funds-A	523,368						
Non-Budgeted Funds-B	1,181,902						
Non-Budgeted Funds-C	526,645						
Totals for City	4,685,528	97.208	3,571,617	96.125	4,754,590	869,568	96.000
*Revenue Neutral Rate***							*94.303*
Recreation	33,477	2.999	39,470	2.930	44,000	27,174	3.000
Totals Includes Recreation	4,719,005	100.207	3,611,087	99.055	4,798,590	896,742	193.303
Less: Transfers	150,795		192,000		217,684		
Net Expenditure	4,568,210		3,419,087		4,580,906		
Total Tax Levied	798,627		854,192		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,215,609		8,886,263		9,057,971		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	534,000
Revenue Bonds	3,801,781	3,505,410	3,273,056
Other	0	0	0
Lease Purchase Principal	246,273	207,387	181,464
Total	4,048,054	3,712,797	3,988,520

*Tax rates are expressed in mills

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

Jill Conaway

City Official Title: City Clerk

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.

City of Smith Center

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	557,829	61.584	15,692
Debt Service			0
Library	57,514	6.350	1,618
Industrial Development	8,849	0.977	249
Employee Benefit	230,000	25.392	6,470
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	26,544	2.930	747
TOTAL	880,736	94.303	24,029

2021 July 1 Valuation: 9,057,971

Valuation Factor: 9,057.971

Neighborhood Revitalization Subj to Rebate: 254,807

Neighborhood Revitalization factor: 254.807

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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.

City of Smith Center

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.

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 City'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, 2021, 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 2022 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2022 were increased based on increases or potential increases to rates.

c. Other 2022 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2022 were increased due to expected annual pay rate increases and increased costs of employee benefits.

b. Budgeted payments for debt are based on the amortization schedules.

c. Other 2022 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2022 at this time.

e. There will not be any catastrophic events or circumstances beyond the City'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 prior year's accounts payable and encumbrances.

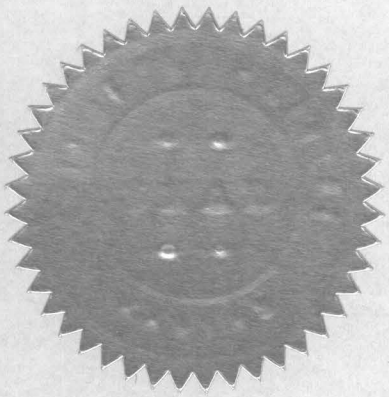
Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Smith Center City **, 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 96.00. The date of our hearing is August 23, 2021 at 6 AM/PM and will be held at Srader Hall 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.



Jill R Conaway

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.

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

NOTICE OF BUDGET HEARING

2022

The governing body of

City of Smith Center

will meet on September 13, 2021 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 and the amount of ad valorem tax.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	915,544	65.556	1,238,000	62.774	1,622,075	562,803	62.133
Debt Service							
Library	57,412	6.499	61,190	6.472	66,000	58,874	6.500
Industrial Development	9,000	0.999	20,635	0.996	42,000	9,058	1.000
Employee Benefit	259,198	24.154	270,800	25.883	324,500	238,833	26.367
Special Highway	19,478		60,000		94,296		
Special Parks & Recreation	8,596		12,000		27,532		
Waste Disposal	367,896		400,000		681,865		
Economic Development	128,585		251,500		344,958		
Airport	42,532		80,000		146,728		
Golf Course	45,146		52,000		57,561		
Water	600,226		1,125,492		1,387,075		
Non-Budgeted Funds-A	523,368						
Non-Budgeted Funds-B	1,181,902						
Non-Budgeted Funds-C	526,645						
Totals for City	4,685,528	97.208	3,571,617	96.125	4,794,590	869,568	96.000
*Revenue Neutral Rate***							*94.303*
Recreation	33,477	2.999	39,470	2.930	44,000	27,174	3.000
Totals Includes Recreation	4,719,005	100.207	3,611,087	99.055	4,838,590	896,742	193.303
Less: Transfers	150,795		192,000		257,684		
Net Expenditure	4,568,210		3,419,087		4,580,906		
Total Tax Levied	798,627		854,192		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,215,609		8,886,263		9,057,971		

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds	0	0	534,000
Revenue Bonds	3,801,781	3,505,410	3,273,056
Other	0	0	0
Lease Purchase Principal	246,273	207,387	181,464
Total	4,048,054	3,712,797	3,988,520

*Tax rates are expressed in mills

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

Jill Conaway

City Official Title: City Clerk

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.

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

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of

City of Smith Center

will meet on September 13, 2021 at 6:00 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 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Smith County (home county)

Revenue Neutral Rate*	94.303	Proposed Tax Rate	96.000

Tax Rates are expressed in mills

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

City

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

2022

The governing body of

City of Smith Center

will meet on August 30, 2021 at 5:15 P.M. at Srader Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	915,544	65.556	1,238,000	62.774	1,622,075	562,803	62.133
Debt Service							
Library	57,412	6.499	61,190	6.472	66,000	58,874	6.500
Industrial Development	9,000	0.999	20,635	0.996	42,000	9,058	1.000
Employee Benefit	259,198	24.154	270,800	25.883	324,500	238,833	26.367
Special Highway	19,478		60,000		94,296		
Special Parks & Recreation	8,596		12,000		27,532		
Waste Disposal	367,896		400,000		681,865		
Economic Development	128,585		251,500		344,958		
Airport	42,532		80,000		146,728		
Golf Course	45,146		52,000		57,561		
Water	600,226		1,125,492		1,387,075		
Non-Budgeted Funds-A	523,368						
Non-Budgeted Funds-B	1,181,902						
Non-Budgeted Funds-C	526,645						
Totals for City	4,685,528	97.208	3,571,617	96.125	4,794,590	869,568	96.000
*Revenue Neutral Rate***							*94.303*
Recreation	33,477	2.999	39,470	2.930	44,000	27,174	3.000
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