2025

CERTIFICATE
To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
City of Smolan, Kansas
certify that: (1) the hearing mentioned in the attached publication was held:
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	175,415	11,892	11.088
Debt Service	10-113				
Library	12-1220				
Special Highway		7	24,837		
Sewer		7	50,290		
Totals		xxxxxx	250,542	11,892	11.088
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,072,546
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 11.269

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Date Attested: [illegible] COUNTY, 2024

County Clerk CLERK

SALINE COUNTY STATE OF KANSAS

Governing Body

Mayor
Councilmember
council member
Council Member
Council Member
Council Member

No assurance is provided.

City of Smolan, Kansas

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,891	2,882	122	3	0	22
Debt Service						
Library						
TOTAL	11,891	2,882	122	3	0	22

County Treas Motor Vehicle Estimate 2,882

County Treas Recreational Vehicle Estimate 122

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.24237

Recreational Vehicle Factor 0.01026

16/20 Vehicle Factor 0.00025

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00185

No assurance is provided.

City of Smolan, Kansas 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

No assurance is provided.

City of Smolan, Kansas 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	10/25/2011	10/28/2051	3.00	322,000	261,513	10/28	10/28	7,845	6,085	7,663	6,267
Total G.O. Bonds					**261,513**			**7,845**	**6,085**	**7,663**	**6,267**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**261,513**			**7,845**	**6,085**	**7,663**	**6,267**

No assurance is provided.

City of Smolan, Kansas 2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

***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: 2025

Library found in: City of Smolan, Kansas
Saline 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 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,047,883	$1,055,263
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

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

City of Smolan, Kansas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	184,504	138,110	126,743
Receipts:			
Ad Valorem Tax	10,960	11,891	xxxxxxxxxxxxxxxxxx
Delinquent Tax	526	550	550
Motor Vehicle Tax	3,036	3,285	2,882
Recreational Vehicle Tax	144	92	122
16/20M Vehicle Tax	3	3	3
Commercial Vehicle Tax	0	82	0
Watercraft Tax	0	29	22
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	26,803	25,500	25,500
Franchise Tax, etc	8,258	5,800	5,800
Special City/County Highway	382	700	700
Parks	0	700	700
Rental	100	500	500
Building Permits	40	0	0
Interest on Idle Funds		1	1
In Lieu of Tax (IRB)			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50,252**	**49,133**	**36,780**
Resources Available:	**234,756**	**187,243**	**163,523**
Expenditures:			
Salaries & Wages	5,300	5,500	5,500
Contractual	12,446	15,000	15,000
Commodities	7,563	5,000	5,000
Capital Outlay	0	20,000	20,000
Street Commodities	550	15,000	15,000
Insurance	10,787	0	0
Transferred to CD's	60,000	0	0
Cash Reserve (2025 column)			114,915
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**96,646**	**60,500**	**175,415**
Unencumbered Cash Balance Dec 31	138,110	126,743	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	180,058	239,820	175,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,415
		Tax Required	11,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**11,892**

No assurance is provided.

City of Smolan, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,229	17,637	18,737
Receipts:			
State of Kansas Gas Tax	4,408	5,520	5,520
County Transfers Gas	0	580	580
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,408**	**6,100**	**6,100**
Resources Available:	**17,637**	**23,737**	**24,837**
Expenditures:			
Street Repair and Maint	0	5,000	5,000
Cash Reserve (2025 column)			19,837
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**24,837**
Unencumbered Cash Balance Dec 31	17,637	18,737	0
2023/2024/2025 Budget Authority Amount:	22,742	26,532	24,837

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,199	13,720	10,590
Receipts:			
Charges to Customers and Sp Assess	42,116	39,300	39,300
Interest on Idle Funds	0	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,116**	**39,700**	**39,700**
Resources Available:	**54,315**	**53,420**	**50,290**
Expenditures:			
Salaries	3,765	3,900	3,900
Contractual	19,465	20,000	20,000
Commodities	3,435	5,000	5,000
Debt Service-Lagoon Project	13,930	13,930	13,930
Cash Reserve (2025 column)			7,460
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**40,595**	**42,830**	**50,290**
Unencumbered Cash Balance Dec 31	13,720	10,590	0
2023/2024/2025 Budget Authority Amount:	98,297	42,848	50,290

No assurance is provided.

LOCALiQ

Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

AFFIDAVIT OF PUBLICATION

City Of Smolan
City Of Smolan
120 S 2ND ST
SMOLAN KS 67456

STATE OF WISCONSIN, COUNTY OF BROWN

The Salina Journal, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice.

That the attachment hereto contains a true and correct copy of what was actually published in said newspaper in the issue dated:

07/18/2024

Sworn to and subscribed before on 07/18/2024

Legal Clerk

Notary, State of WI, County of Brown

3-7-27

My commission expires

Publication Cost:	$373.88	
Tax Amount:	$0.00	
Payment Cost:	$373.88	
Order No:	10385400	# of Copies:
Customer No:	594324	1
PO #:	Budget Hearing	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Smolan, Kansas
will meet on August 5, 2024 at 8:00 PM at 320 Third Street Smolan KS 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 Clerk's Office, Smolan and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	96,646	11.598	60,500	11.348	175,415	11,892	11.269
Debt Service							
Library							
Special Highway			5,000		24,837		
Sewer	40,595		42,830		50,290		
Totals	137,241	11.598	108,330	11.348	250,542	11,892	11.269
						*Revenue Neutral Rate***	*11.269*
Less: Transfers	0		0		0		
Net Expenditure	137,241		108,330		250,542		
Total Tax Levied	11,202		11,891		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	965,892		1,047,883		1,055,263		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	273,156	267,421	261,513
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	273,156	267,421	261,513

*Tax rates are expressed in mills

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

Veronica Base
City Official Title: City Clerk

No assurance is provided.

SK-39865629

SUMMARY OF SIGNIFICANT ASSUMPTIONS

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 9, 2024, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SMOLAN, HEREBY NOTIFIES THE SALINE 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

x 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, 2024.

WITNESS my hand and official seal on August 5, 2024.

(Seal)

Veronica Barr
Clerk or Officer of Governing Body

State of Kansas
City

2025

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Library							
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Sewer	40,595		42,830		50,290		
Totals	137,241	11.598	108,330	11.348	250,542	11,892	11.269
						*Revenue Neutral Rate***	*11.269*
Less: Transfers	0		0		0		
Net Expenditure	137,241		108,330		250,542		
Total Tax Levied	11,202		11,891		xxxxxxxxxxxxxxxxx		
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G.O. Bonds	273,156	267,421	261,513
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	273,156	267,421	261,513

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

Veronica Base
City Official Title: City Clerk

No assurance is provided.