2022

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

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	229,491	9,995	11.781
Debt Service	10-113				
Library	12-1220				
Special Highway		7	16,025		
Sewer		7	99,706		
Totals		xxxxxxx	345,222	9,995	11.781
Budget Summary		8			
Neighborhood Revitalization					

County Clerk's Use Only
848,457
Nov 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com

Date Attested: November 9, 2021

Jamie K Boss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Mayor
council Member
council member
Council member
Council Member
council Member

Governing Body

City of Smolan, Kansas

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,994	3,434	91	4	0	8
Debt Service						
Library						
TOTAL	9,994	3,434	91	4	0	8

County Treas Motor Vehicle Estimate 3,434

County Treas Recreational Vehicle Estimate 91

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.34361

Recreational Vehicle Factor 0.00911

16/20 Vehicle Factor 0.00040

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00080

No assurance is provided.

City of Smolan, Kansas 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

No assurance is provided.

City of Smolan, Kansas

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	10/25/2011	10/28/2051	3.00	322,000	261,418	10/28	10/28	9,264	4,666	9,264	4,666
Total G.O. Bonds					**261,418**			**9,264**	**4,666**	**9,264**	**4,666**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**261,418**			**9,264**	**4,666**	**9,264**	**4,666**

No assurance is provided.

City of Smolan, Kansas 2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

City of Smolan, Kansas 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	154,182	171,620	182,208
Receipts:			
Ad Valorem Tax	9,543	9,994	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,013	550	550
Motor Vehicle Tax	3,303	3,250	3,434
Recreational Vehicle Tax	96	77	91
16/20M Vehicle Tax	0	0	4
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	16	8
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	26,292	25,500	25,500
Franchise Tax, etc	5,604	5,800	5,800
Special City/County Highway	0	700	700
Parks	0	700	700
Rental	300	500	500
Building Permits	94		
Interest on Idle Funds	3	1	1
Neighborhood Revitalization Rebate			0
Miscellaneous	220		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**46,468**	**47,088**	**37,288**
Resources Available:	**200,650**	**218,708**	**219,496**
Expenditures:			
Salaries & Wages	5,100	5,500	5,500
Contractual	5,723	6,000	15,000
Commodities	3,388	5,000	5,000
Capital Outlay	10,589	0	20,000
Street Commodities	3,665	0	15,000
Walking Path	0	20,000	0
Cash Forward (2022 column)			168,991
Miscellaneous	565		
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**29,030**	**36,500**	**229,491**
Unencumbered Cash Balance Dec 31	171,620	182,208	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	202,806	216,815	229,491
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	229,491
		Tax Required	9,995
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**9,995**

No assurance is provided.

City of Smolan, Kansas 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	4,016	9,405	10,225
Receipts:			
State of Kansas Gas Tax	5,389	5,270	5,250
County Transfers Gas	0	550	550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,389**	**5,820**	**5,800**
Resources Available:	**9,405**	**15,225**	**16,025**
Expenditures:			
Street Repair and Maint	0	5,000	5,000
Cash Forward (2022 column)			11,025
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**16,025**
Unencumbered Cash Balance Dec 31	9,405	10,225	0
2020/2021/2022 Budget Authority Amount:	23,324	11,366	16,025

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	58,924	58,136	60,006
Receipts:			
Charges to Customers and Sp Assess	37,649	39,300	39,300
Interest on Idle Funds	427	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,076**	**39,700**	**39,700**
Resources Available:	**97,000**	**97,836**	**99,706**
Expenditures:			
Salaries	3,775	3,900	3,900
Contractual	15,380	15,000	20,500
Commodities	5,778	5,000	5,000
Debt Service-Lagoon Project	13,931	13,930	13,930
Cash Forward (2022 column)			56,376
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,864**	**37,830**	**99,706**
Unencumbered Cash Balance Dec 31	58,136	60,006	0
2020/2021/2022 Budget Authority Amount:	101,613	99,694	99,706

No assurance is provided.

Resolution No. 21-01

A RESOLUTION OF THE CITY OF SMOLAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Smolan was calculated as 11.847 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Smolan will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS,the Governing Body of the City of Smolan, 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 SMOLAN:

The City ofSmolanshall levy a property tax rate exceeding the Revenue Neutral Rate of 11.847 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 7th day of September 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

(Published in the Salina Journal, August 16, 2021) State of Kansas City

2022

NOTICE OF RATE AND BUDGET HEARING

The governing body of

City of Smolan, Kansas

will meet on September 7, 2021 at 8:10 PM at Smolan Community Building 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.

Revenue Neutral Rate Hearing will be held beginning at 8:00 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 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	29,030	11.705	36,500	11.667	229,491	9,995	11.847
Special Highway			5,000		16,025		
Sewer	38,864		37,830		99,706		
Totals	67,894	11.705	79,330	11.667	345,222	9,995	11.847
Revenue Neutral Rate**							11.847
Less: Transfers	0		0		0		
Net Expenditure	67,894		79,330		345,222		
Total Tax Levied	10,051		9,994		xxxxxxxxxxxxxxx		
Assessed Valuation	858,723		856,630		843,663		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	289,278	275,348	261,418
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	289,278	275,348	261,418

*Tax rates are expressed in mills

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

Veronica Base

City Official Title: City Clerk

No assurance is provided.

SK-2007396037

2022

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General	29,030	11.705	36,500	11.667	229,491	9,995	11.847
Special Highway			5,000		16,025		
Sewer	38,864		37,830		99,706		
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*Tax rates are expressed in mills

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

Veronica Base
City Official Title: City Clerk

No assurance is provided.

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 5, 2021, 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.