State of Kansas
City

2024

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 2024; and
(3) the Amount(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	2024 Adopted Budget: 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	239,820	11,891	11.348
Debt Service	10-113				
Library	12-1220				
Special Highway		7	26,532		
Sewer		7	42,848		
ARPA		8	15,566		
Totals		xxxxxx	324,766	11,891	11.348
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			1,047,883
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 10.927

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

Mayor
Council Person
Council Member
Council Member
council member

Date Attested: November 8, 2023

Amie R Doss
County Clerk

Governing Body

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

No assurance is provided.

City of Smolan, Kansas

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,202	3,285	92	3	82	29
Debt Service						
Library						
TOTAL	11,202	3,285	92	3	82	29

County Treas Motor Vehicle Estimate 3,285

County Treas Recreational Vehicle Estimate 92

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 82

County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.29325

Recreational Vehicle Factor 0.00821

16/20 Vehicle Factor 0.00027

Commercial Vehicle Factor 0.00732

Watercraft Factor 0.00259

No assurance is provided.

City of Smolan, Kansas

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

No assurance is provided.

City of Smolan, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	10/25/2011	10/28/2051	3.00	322,000	267,421	10/28	10/28	8,023	5,907	7,845	6,085
Total G.O. Bonds					**267,421**			**8,023**	**5,907**	**7,845**	**6,085**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**267,421**			**8,023**	**5,907**	**7,845**	**6,085**

No assurance is provided.

City of Smolan, Kansas

2024

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 2023	Payments Due 2023	Payments Due 2024
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.**

City of Smolan, Kansas 2024

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	189,638	202,742	190,687
Receipts:			
Ad Valorem Tax	9,696	11,202	xxxxxxxxxxxxxxxxxx
Delinquent Tax	249	550	550
Motor Vehicle Tax	3,420	3,388	3,285
Recreational Vehicle Tax	87	64	92
16/20M Vehicle Tax	3	3	3
Commercial Vehicle Tax	0	0	82
Watercraft Tax	0	37	29
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	29,966	25,500	25,500
Franchise Tax, etc	5,641	5,800	5,800
Special City/County Highway	418	700	700
Parks	0	700	700
Rental	300	500	500
Building Permits	70	0	0
Interest on Idle Funds	0	1	1
In Lieu of Tax (IRB)			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,850**	**48,445**	**37,242**
Resources Available:	**239,488**	**251,187**	**227,929**
Expenditures:			
Salaries & Wages	5,200	5,500	5,500
Contractual	10,186	15,000	15,000
Commodities	6,247	5,000	5,000
Capital Outlay	10,948	20,000	20,000
Street Commodities	4,165	15,000	15,000
Cash Forward (2024 column)			179,320
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,746**	**60,500**	**239,820**
Unencumbered Cash Balance Dec 31	202,742	190,687	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	229,491	180,058	239,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	239,820
		Tax Required	11,891
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**11,891**

No assurance is provided.

City of Smolan, Kansas 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	14,344	19,282	20,432
Receipts:			
State of Kansas Gas Tax	4,938	5,560	5,520
County Transfers Gas	0	590	580
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,938**	**6,150**	**6,100**
Resources Available:	**19,282**	**25,432**	**26,532**
Expenditures:			
Street Repair and Maint	0	5,000	5,000
Cash Forward (2024 column)			21,532
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**26,532**
Unencumbered Cash Balance Dec 31	19,282	20,432	0
2022/2023/2024 Budget Authority Amount:	16,025	22,742	26,532

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,185	3,778	3,148
Receipts:			
Charges to Customers and Sp Assess	36,370	39,300	39,300
Interest on Idle Funds	0	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,370**	**39,700**	**39,700**
Resources Available:	**42,555**	**43,478**	**42,848**
Expenditures:			
Salaries	4,725	3,900	3,900
Contractual	16,775	17,500	20,000
Commodities	3,239	5,000	5,000
Debt Service-Lagoon Project	14,038	13,930	13,930
Cash Forward (2024 column)			18
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,777**	**40,330**	**42,848**
Unencumbered Cash Balance Dec 31	3,778	3,148	0
2022/2023/2024 Budget Authority Amount:	99,706	98,297	42,848

No assurance is provided.

City of Smolan, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	15,566	15,566
Receipts:			
Rescue Money	15,566	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,566**	**0**	**0**
Resources Available:	**15,566**	**15,566**	**15,566**
Expenditures:			
None			
Cash Forward (2024 column)			15,566
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**15,566**
Unencumbered Cash Balance Dec 31	15,566	15,566	0
2022/2023/2024 Budget Authority Amount:	0	31,132	15,566

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF SMOLAN HERE BY NOTIFIES THE SALINE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 11.598 .

Our proposed ad valorem tax (dollar amount) is $11,891 .

The date of our hearing is: September 5, 2023 .

The time of our hearing is: 7:00pm .

The location of our hearing is: 320 Third Street Smolan, KS .

_____ 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, 2023.

WITNESS my hand and official seal on 13 July, 2023.

(Seal)

Veronica Base

Clerk or Officer of Governing Body

RECEIVED
JUL 18 2023
SALINE COUNTY
CLERK/ELECTION

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.

LOCALiQ
Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF 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:

08/16/2023

Sworn to and subscribed before on 08/16/2023

Legal Clerk

Notary, State of WI, County of Brown

My commision expires

Publication Cost:	$373.88	
Order No:	9167045	# of Copies:
Customer No:	594324	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

State of Kansas City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Smolan, Kansas

will meet on September 5, 2023 at 7:00 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, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Clerk's Office, Smolan and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	36,746	11.781	60,500	11.598	239,820	11,891	11.598
Debt Service							
Library							
Special Highway			5,000		26,532		
Sewer	38,777		40,330		42,848		
ARPA					15,566		
Totals	75,523	11.781	105,830	11.598	324,766	11,891	11.598
						*Revenue Neutral Rate***	10.927
Less: Transfers	0		0		0		
Net Expenditure	75,523		105,830		324,766		
Total Tax Levied	9,995		11,202		xxxxxxxxxxxxxxxxx		
Assessed Valuation	848,457		965,892		1,025,237		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	261,418	273,156	267,421
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	261,418	273,156	267,421

*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-36894

Foster

Continued from Page 1A

occasions.

Kansas also saw roughly the same number of night-to-night placements from 2021 to 2022, which cause advocates concern as they mean increased instability for children in their living, social and educational situations.

In a news release, DCF said it had taken steps to address these trends since the time period covered in the report, pointing to new initiatives bankrolled by the Legislature earlier this year.

In a statement, Gov. Laura Kelly acknowledged the report "makes clear that, in spite of all of our efforts, there's much more work to be done" and said it was a sign "the legislature and I must dig deeper, make more targeted investments, and come up with solutions that work" on the overnight placement issue.

DCF pointed to other areas of improvement, such as meeting their goal for maintaining stability in foster care placements and progress in providing access to mental health services.

"My administration continues to make progress in protecting Kansas kids in the foster care system and repairing the state's child welfare system," Kelly said in a statement.

The state saw backsliding as well. In 2021, Kansas met its goal for the number of times a child changes foster care placements per 1,000 children but in 2022 it saw a rise that meant it missed the mark.

Sen. Molly Baumgardner, R-Louisburg, said the results of the report were worrying as, despite an increase in funding, she felt the foster care system remained stuck.

"The settlement was very prescriptive," said Baumgardner, who chairs the Senate Education Committee. "We were to follow an agreement and my concern is we are heading right back to court because the state is not complying."

Access to mental health services has been an area of concern for state lawmakers and foster families alike — an important topic, experts say, with a 2016 study estimating that between 50%-80% of all foster children nationally needed mental health support.

The report noted that while the percentage of children who had their behavioral health needs addressed had increased to 70%, a timely mental health and trauma screening was only delivered for 43% of all youths. While an increase from 2021, that is roughly half as many as the state agreed to reach in the settlement.

The state has said a new model to help health clinics get more money to offer comprehensive behavioral health services will bolster care for children, with all community mental health centers across the state set to become licensed. Officials also have touted a new statewide mobile crisis team targeted at young people.

"We expect to see this number continue to improve as more (certified community behavioral health centers) come online and more families across the state become aware of the youth mobile crisis service," DCF Secretary Laura Howard said in a statement.



DCF Secretary Laura Howard said the state expected to see more foster youths access mental health services as new initiatives rolled out. ANDREW BAHL/THE CAPITAL-JOURNAL

Report comes as Kansas seeks new foster care contractors

The report's release comes as DCF evaluates which outside vendors it will retain to provide foster care services in Kansas, which was the first state to privatize most all elements of the child welfare system.

Four of the five bidders seeking to be a foster care case management provider, the most prominent and high-profile firms used in the state's mostly privatized child welfare system, already serve as contractors. That means at least some of the same firms will likely continue to serve as contractors, despite complaints from those within the foster care system over their performance.

The formal document soliciting proposals, however, did include new language, which the Center for the Study of Social Policy cheered, limiting how many foster care cases those staff members can take on at a given time.

Two of the current contractors, KVC of Kansas and Saint Francis Ministries, had at least one staffer with over 45 cases, despite requirements currently that they not exceed 25-30 cases.

"DCF must hold its contractors accountable for meeting the commitments of the settlement agreement and provide vigorous oversight of their care of Kansas children in the foster system, or we will not see improvement in the system," Teresa Woody, litigation director for Kansas Appleseed, said in a statement.

Baumgardner echoed that sentiment, noting it remained concerning that the state was only seeing familiar faces seeking to work as contractors.

"We settled on a class action lawsuit," she said. "Everyone that is employed by DCF and everyone that is employed by the contractors knew there are to be zero children spending the night in offices, yet it is still happening."

The state is also seeking vendors for a more comprehensive data system, which will help address multiple categories where the report's authors said they were not able to obtain adequate data to evaluate Kansas' performance, something that troubled advocates.

Notices

Continued from Page 1A

change.

Longbine said this would also give the public a chance to get used to the idea of finding notices on the website as opposed to in the newspaper.

In the end, the commissioners voted 5-0 in favor of "chartering out" of the Kansas statute. The issue will face a second reading and vote, most likely at the next scheduled regular meeting. If passed on second reading, the ordinance will be published and have 60 days of a possible petition period before it goes into effect.

Other commission business

The Salina City Commission meeting also included the following items:

- Approval, on first reading, an ordinance levying special assessments against properties for the cost of abatement of nuisances.
- Voting unanimously to authorize the mayor to sign a letter by the Salina Area Chamber of Commerce to ask Blue Cross and Blue Shield of Kansas and Salina Regional Health Center to continue negotiations on the issue of placing the health center out of network.
- Approval of a resolution to submit a grant application to the Federal Home Loan Bank Topeka for the Affordable Housing Program.

State of Kansas City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Smolan, Kansas

will meet on September 5, 2023 at 7:00 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, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Clerk's Office, Smolan and will be available at this hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	39,746	11.281	90,500	17.500	224,928	11,991	11.500
Debt Service							
Library							
Special Highway			5,000		26,500		
Water	39,777		40,300		42,948		
Bank					75,906		
Totals	79,523	11,281	135,800	17,500	324,706	11,991	11.500
						Revenue Neutral Rate**	10.927
Less: Transfers	0		0		0		
Net Expenditure	79,523		135,800		324,706		
Total Tax Levied	9,695		11,200		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	849,497		960,599		1,025,797		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	261,415	273,795	282,420
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	261,415	273,795	282,420

*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.

Resolution No. 23-01

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 10.927 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 5, 2023 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 of Smolan shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.927 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 5th day of September 2023 (month and year) and SIGNED by the Mayor.

Tom Hanks

Mayor

Attested:

Veronica Base

City Clerk

City of Smolan
Revenue/Neutral & Budget vote:

	Yay	Nay
Mayor Tom Hawks	X	
Council Neil Slattery	X	
Council Rachelle Albers	X	
Council John Noeller	X	
Council Kelly Jester	X	
Council Kricket Anderson	X	

Respectfully submitted,
Veronica Base, City Clerk
Attest

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Smolan, Kansas
will meet on at at 120 S. 2nd Smolan, KS 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 Clerk's Office, Smolan and will be available at this hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,746	11.781	60,500	11.598	239,820	11,891	11.598
Debt Service							
Library							
Special Highway			5,000		26,532		
Sewer	38,777		40,330		42,848		
ARPA					15,566		
Totals	75,523	11.781	105,830	11.598	324,766	11,891	11.598
						*Revenue Neutral Rate***	*10.927*
Less: Transfers	0		0		0		
Net Expenditure	75,523		105,830		324,766		
Total Tax Levied	9,995		11,202		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	848,457		965,892		1,025,237		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	261,418	273,156	267,421
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	261,418	273,156	267,421

*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.