State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	119,139	11,892	10.187
Debt Service	10-113				
Library	12-1220				
Special Highway		7	29,265		
Sewer		7	43,920		
Totals		xxxxxx	192,324	11,892	10.187
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,147,406
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	10.201
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attested: October 28, 2025
Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

Tom Lee — MAYOR
Council Member — Council Member
Council Member — Council Member
Rochelle Albers — Council Member
council member

City of Smolan, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,892	2,882	122	3	0	35
Debt Service						
Library						
TOTAL	11,892	2,882	122	3	0	35

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 35

Motor Vehicle Factor 0.24235

Recreational Vehicle Factor 0.01026

16/20 Vehicle Factor 0.00025

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00294

No assurance is provided.

City of Smolan, Kansas 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided

City of Smolan, Kansas 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	10/25/2011	10/28/2051	3.00	322,000	255,429	10/28	10/28	7,663	6,267	7,475	6,455
Total G.O. Bonds					**255,429**			**7,663**	**6,267**	**7,475**	**6,455**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**255,429**			**7,663**	**6,267**	**7,475**	**6,455**

No assurance is provided.

City of Smolan, Kansas 2026

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 2025	Payments Due 2025	Payments Due 2026
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 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	138,110	106,282	70,454
Receipts:			
Ad Valorem Tax	11,071	11,892	xxxxxxxxxxxxxxxxxx
Delinquent Tax	607	550	550
Motor Vehicle Tax	2,744	2,882	2,882
Recreational Vehicle Tax	100	122	122
16/20M Vehicle Tax	4	3	3
Commercial Vehicle Tax	71	0	0
Watercraft Tax	0	22	35
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	26,691	25,500	25,500
Franchise Tax, etc	5,190	5,800	5,800
Special City/County Highway	506	700	700
Parks	0	700	700
Rental	300	500	500
Building Permits	91	0	0
Interest on Idle Funds	0	1	1
Mowing	*60*	*0*	*0*
In Lieu of Tax (IRB)			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	536	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**47,971**	**48,672**	**36,793**
Resources Available:	**186,081**	**154,954**	**107,247**
Expenditures:			
Salaries & Wages	6,412	5,500	5,500
Contractual	11,461	15,000	15,000
Commodities	3,635	5,000	5,000
Capital Outlay	24,374	20,000	20,000
Street Commodities	13,651	15,000	15,000
Insurance	13,321	0	0
Ballfield	6,593	0	0
Street & Culvert Repair	0	24,000	0
Cash Reserve (2026 column)			58,639
Miscellaneous	352	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**79,799**	**84,500**	**119,139**
Unencumbered Cash Balance Dec 31	106,282	70,454	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	239,820	175,415	119,139
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	119,139
		Tax Required	11,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**11,892**

No assurance is provided.

City of Smolan, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,637	22,025	23,145
Receipts:			
State of Kansas Gas Tax	4,388	5,540	5,540
County Transfers Gas	0	580	580
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,388**	**6,120**	**6,120**
Resources Available:	**22,025**	**28,145**	**29,265**
Expenditures:			
Street Repair and Maint	0	5,000	20,000
Cash Reserve (2026 column)			9,265
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**29,265**
Unencumbered Cash Balance Dec 31	22,025	23,145	*0*
2024/2025/2026 Budget Authority Amount:	26,532	24,837	29,265

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,720	7,350	4,220
Receipts:			
Charges to Customers and Sp Assess	42,335	39,300	39,300
Foley Equipment Rembursement	2,000	0	0
Interest on Idle Funds	0	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,335**	**39,700**	**39,700**
Resources Available:	**58,055**	**47,050**	**43,920**
Expenditures:			
Salaries	4,813	3,900	3,900
Contractual	23,144	20,000	20,000
Commodities	8,257	5,000	5,000
Debt Service-Lagoon Project	13,931	13,930	13,930
Cash Reserve (2026 column)			1,090
Miscellaneous	560	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,705**	**42,830**	**43,920**
Unencumbered Cash Balance Dec 31	7,350	4,220	0
2024/2025/2026 Budget Authority Amount:	42,848	50,290	43,920

See Tab A

No assurance is provided.

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF City of Smolan **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

_____ 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 October 1, 2025.

WITNESS my hand and official seal on 17 July, 2025.

(Seal)

Veronica Doss

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.

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/27/25

Publication Fee: $162

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-25

8/4/25

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

CITY OF SMOLAN, KANSAS

will meet on September 2, 2025 at 7:30 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget Year for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	79,799	11.348	84,500	11.088	119,139	11,892	10.200
Debt Service							
Library							
Special Highway			5,000		29,265		
Sewer	50,705		42,830		43,920		
Totals	130,504	11.348	132,330	11.088	192,324	11,892	10.200
						Revenue Neutral Rate**	10.201
Less: Transfers	0		0		0		
Net Expenditures	130,504		132,330		192,324		
Total Tax Levied	11,891		11,892		xxxxxxxxxx		
Assessed Valuation	1,047,883		1,072,546		1,165,863		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	267,421	261,513	255,429
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	267,421	261,513	255,429

*Tax rates are expressed in mills.

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

Veronica Base

City Official Title: City Clerk

State of Kansas
City

2026

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

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	79,799	11.348	84,500	11.088	119,139	11,892	10.200
Debt Service							
Library							
Special Highway			5,000		29,265		
Sewer	50,705		42,830		43,920		
Totals	130,504	11.348	132,330	11.088	192,324	11,892	10.200
						*Revenue Neutral Rate***	*10.201*
Less: Transfers	0		0		0		
Net Expenditure	130,504		132,330		192,324		
Total Tax Levied	11,891		11,892		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,047,883		1,072,546		1,165,863		

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G.O. Bonds	267,421	261,513	255,429
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Total	267,421	261,513	255,429

*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.