State of Kansas
City

2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (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		7				
Fund	**K.S.A.**					
General	12-101a	7	1,794,500	550,100	.055648000	55.648
Debt Service	10-113					
Library	12-1220	8	71,500	62,909	.006360386	6.364
Industrial Development	12-1617b	9	42,000	7,342	.000749271	.743
Employee Benefit	12-16,102	9	406,000	259,098	.026210300	26.210
Special Highway		10	82,419			
Special Parks & Recreation		10	28,758			
Waste Disposal		11	648,561			
Economic Development		11	545,969			
Airport		12	132,724			
Golf Course		12	75,968			
Water		13	1,872,318			
Non-Budgeted Funds-A		14				
Non-Budgeted Funds-B		15				
Non-Budgeted Funds-C		16				
Totals for City		xxxxxx	5,700,717	879,449	.088964800	88.965
Recreation	12-1927	8	35,640	29,614	.002995700	2.996
Totals Including Recreation		xxxxxx	5,736,357	909,063		
Budget Hearing Notice					County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		17				
RNR Hearing Notice					9885350	
Neighborhood Revitalization		18			Nov 1, 2022 Total Assessed Valuation	

City Revenue Neutral Rate: 88.093

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: 2022
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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Smith Center 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Employee Benefits	Partially Self-Fund Health		3,000	60,000	12-2615
Economic Development	Econ Dev Rev Loan	-	21,000	30,000	Res 12-02
Waste Disposal Fund	Airport Fund	-			12-1,118
Waste Disposal Fund	Equipment Reserve Fun	100,000	100,000	100,000	12-1,118
Water Fund	Water Improvement Fur	46,335	93,684	100,000	12-1,118
Water Fund	Employee Benefits	-	40,000	60,000	12-1, 118
	Totals	146,335	257,684	350,000	
	Adjustments				
	Adjusted Totals	146,335	257,684	350,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Smith Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	616,745	679,802	663,605
Receipts:			
Ad Valorem Tax	519,864	562,803	xxxxxxxxxxxxxxxxx
Delinquent Tax	30,085	12,000	12,000
Motor Vehicle Tax	73,345	43,648	47,354
Recreational Vehicle Tax	2,100	1,188	1,407
16/20M Vehicle Tax	1,850	1,692	1,620
Commercial Vehicle Tax	8,370	4,983	5,584
Watercraft Tax		228	228
Gross Earning (Intangible) Tax	23,989	32,054	41,797
LAVTR			0
City and County Revenue Sharing			0
Excise Tax	23	12	30
Lot Clean-Up		1,000	1,000
Highway Connecting Links	15,869	12,900	12,900
Local Alcoholic Liquor Tax	5,012	4,387	5,260
Franchise Tax	152,989	154,000	155,000
Licenses & Permits	3,475	3,500	4,000
Fines	4,212	4,000	4,200
Key Deposits	425	500	600
Vehicle ID Number Receipts	2,160	3,000	3,500
Swimming Pool & Concessions	23,659	22,000	23,000
Rents	625	1,000	2,000
Reimbursements	134,596	140,000	165,000
Fire Department Receipts	32,056	32,000	32,500
Local Grants/Donations	12,502	30,000	30,000
Transportation Fares	4,450	10,000	12,000
Sale of Property	351	10,000	25,000
Federal Aid		5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	645		
Neighborhood Revitalization Rebate	-17,368	-15,692	-19,266
Miscellaneous	19,249	20,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,054,533**	**1,096,203**	**596,714**
Resources Available:	**1,671,278**	**1,776,005**	**1,260,319**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,671,278	1,776,005	1,260,319
Expenditures:			
General Government	494,796	511,000	850,495
Police Department	150,711	158,000	210,000
Fire Department	77,934	86,500	92,500
Street Department	174,979	198,000	422,905
Park Department	8,639	11,000	24,000
Swimming Pool	52,567	59,000	94,600
Street Lighting	31,850	36,000	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)	991,476	1,059,500	1,739,500
Cash Forward (2023 column)			
Miscellaneous		52,900	55,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**991,476**	**1,112,400**	**1,794,500**
Unencumbered Cash Balance Dec 31	679,802	663,605	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,548,562	1,622,075	1,794,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,794,500
		Tax Required	534,181
	Delinquent Comp Rate:	3.0%	15,919
		Amount of 2022 Ad Valorem Tax	550,100

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	299,066	310,000	384,650
Contractual	133,170	136,000	238,515
Commodities	50,766	52,000	197,330
Capital Outlay	11,794	13,000	30,000
Total	**494,796**	**511,000**	**850,495**
Police Department			
Salaries	120,699	125,000	150,000
Contractual	15,096	17,000	25,000
Commodities	14,916	16,000	25,000
Capital Outlay			10,000
Total	**150,711**	**158,000**	**210,000**
Fire Department			
Salaries			
Contractual	38,373	42,500	43,100
Commodities	11,887	14,000	21,900
Capital Outlay	27,674	30,000	27,500
Total	**77,934**	**86,500**	**92,500**
Street Department			
Salaries	108,376	115,000	121,200
Contractual	10,492	13,000	68,400
Commodities	55,914	59,500	160,400
Capital Outlay	197	10,500	72,905
Total	**174,979**	**198,000**	**422,905**
Park Department			
Salaries			3,000
Contractual	5,734	7,000	6,600
Commodities	2,905	4,000	6,500
Capital Outlay			7,900
Total	**8,639**	**11,000**	**24,000**
Swimming Pool			
Salaries	33,696	36,000	44,500
Contractual	7,901	10,000	17,300
Commodities	10,970	13,000	18,800
Capital Outlay			14,000
Total	**52,567**	**59,000**	**94,600**
Street Lighting			
Salaries			
Contractual	31,850	36,000	45,000
Commodities			
Capital Outlay			
Total	**31,850**	**36,000**	**45,000**
Audit & Accounting			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**991,476**	**1,059,500**	**1,739,500**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	991,476	1,059,500	1,739,500
Grand Total	991,476	1,059,500	1,739,500

(Note: Should agree with general sub-totals.)

City of Smith Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2022 Ad Valorem Tax	**0**

CPA Summary

City of Smith Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,074	4,267	4,906
Receipts:			
Ad Valorem Tax	53,597	58,874	xxxxxxxxxxxxxxxx
Delinquent Tax	2,959	1,750	1,750
Motor Vehicle Tax	7,250	4,500	4,954
Recreational Vehicle Tax	208	123	147
16/20M Vehicle Tax	181	174	169
Commercial Vehicle Tax	830	514	584
Watercraft Tax		20	24
Excise Tax	2	2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,791)	-1,618	-2,124
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,236**	**64,339**	**5,505**
Resources Available:	**65,310**	**68,606**	**10,411**
Expenditures:			
Personal Services	53,357	54,000	59,000
Contractual Services	186	200	1,000
Appropriation to Library Board	7,500	9,500	11,500
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**61,043**	**63,700**	**71,500**
Unencumbered Cash Balance Dec 31	4,267	4,906	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	63,240	66,000	71,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,500
		Tax Required	61,089
	Delinquent Comp Rate:	3.0%	1,820
		Amount of -1 Ad Valorem Tax	62,909

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,238	2,090	3,278
Receipts:			
Ad Valorem Tax	24,737	27,174	xxxxxxxxxxxxxxxx
Delinquent Tax	1,365	800	800
Motor Vehicle Tax	3,345	2,077	2,286
Recreational Vehicle Tax	96	57	68
16/20M Vehicle Tax	83	81	78
Commercial Vehicle Tax	383	237	270
Watercraft Tax		9	11
Excise Tax	1		
Donations & Local Grants			
Insurance Proceeds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(826)	-747	-908
Miscellaneous		1,500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,184**	**31,188**	**3,605**
Resources Available:	**30,422**	**33,278**	**6,883**
Expenditures:			
Personal Services	7,820	8,000	9,000
Contractual Services	2,512	3,000	3,600
Commodities			3,540
Capital Outlay			
Appropriation to Rec Commission	18,000	19,000	19,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,332**	**30,000**	**35,640**
Unencumbered Cash Balance Dec 31	2,090	3,278	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	46,950	44,000	35,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,640
		Tax Required	28,757
	Delinquent Comp Rate:	3.0%	857
		Amount of 2022 Ad Valorem Tax	29,614

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City of Smith Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	43,423	44,153	34,032
Receipts:			
Ad Valorem Tax	8,248	9,058	xxxxxxxxxxxxxxx
Delinquent Tax	455	250	250
Motor Vehicle Tax	1,115	692	762
Recreational Vehicle Tax	32	19	23
16/20M Vehicle Tax	28	27	26
Commercial Vehicle Tax	128	79	90
Watercraft Tax		3	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-276	-249	-317
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,730**	**9,879**	**838**
Resources Available:	53,153	54,032	34,870
Expenditures:			
Contractual	9,000	20,000	42,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,000**	**20,000**	**42,000**
Unencumbered Cash Balance Dec 31	44,153	34,032	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	45,000	42,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	7,130
	Delinquent Comp Rate:	3.0%	212
		Amount of 2022 Ad Valorem Tax	7,342

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,625	18,524	48,905
Receipts:			
Ad Valorem Tax	214,343	238,833	xxxxxxxxxxxxxxx
Delinquent Tax	10,513	5,500	5,500
Motor Vehicle Tax	26,933	17,996	20,096
Recreational Vehicle Tax	771	490	597
16/20M Vehicle Tax	670	698	687
Commercial Vehicle Tax	3,083	2,055	2,369
Watercraft Tax		79	97
Reimbursements	11,953	25,000	25,000
Excise Tax	8		
Transfer from Water Fund		40,000	60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,161	-6,470	-8,851
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**261,113**	**324,181**	**105,495**
Resources Available:	**266,738**	**342,705**	**154,400**
Expenditures:			
Social Security & Medicare Tax	52,520	53,500	55,500
Retirement	53,673	55,000	57,000
Workman's Compensation	17,203	18,000	19,000
Health Insurance	116,692	150,000	200,000
Dental Insurance	6,692	12,000	12,000
Vision Care	705	1,300	1,500
Unemployment Tax	729	1,000	1,000
Trans to Part Self-Funded Health Ins		3,000	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248,214**	**293,800**	**406,000**
Unencumbered Cash Balance Dec 31	18,524	48,905	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	289,432	324,500	406,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	406,000
		Tax Required	251,600
	Delinquent Comp Rate:	3.0%	7,498
		Amount of 2022 Ad Valorem Tax	259,098

City of Smith Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	73,336	30,779	38,769
Receipts:			
State of Kansas Gas Tax	45,327	42,990	43,650
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,327**	**42,990**	**43,650**
Resources Available:	**118,663**	**73,769**	**82,419**
Expenditures:			
Contractual Services	62,535	20,000	50,000
Commodities	25,349	15,000	12,419
Capital Outlay			20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,884**	**35,000**	**82,419**
Unencumbered Cash Balance Dec 31	30,779	38,769	0
2021/2022/2023 Budget Authority Amount	89,229	94,296	82,419

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,915	26,268	23,498
Receipts:			
Local Alcoholic Liquor	5,012	5,230	5,260
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,012**	**5,230**	**5,260**
Resources Available:	**26,927**	**31,498**	**28,758**
Expenditures:			
Contractual Services		7,000	15,000
Commodities			10,000
Improvements	659	1,000	3,758
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**659**	**8,000**	**28,758**
Unencumbered Cash Balance Dec 31	26,268	23,498	0
2021/2022/2023 Budget Authority Amount	25,331	27,532	28,758

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City of Smith Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Disposal**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	428,865	404,942	308,561
Receipts:			
Waste Disposal Receipts	324,048	328,000	340,000
Interest on Idle Funds			
Miscellaneous	771		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**324,819**	**328,000**	**340,000**
Resources Available:	**753,684**	**732,942**	**648,561**
Expenditures:			
Personal Services	102,111	150,000	175,000
Contractual Services	29,601	40,000	50,000
Commodities	7,235	15,000	30,000
Capital Outlay	414	10,000	184,179
Principal Payment	90,485	93,063	95,716
Interest Expense	17,227	14,876	12,459
Service Fee	1,669	1,442	1,207
Reimbursements			
Reserves			
Transfer to General Fund			
Transfer to Equipment Reserve	100,000	100,000	100,000
Transfer to Airport Fund			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**348,742**	**424,381**	**648,561**
Unencumbered Cash Balance Dec 31	404,942	308,561	0
2021/2022/2023 Budget Authority Amoun	739,933	681,865	648,561

Adopted Budget **Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	216,258	334,069	359,769
Receipts:			
Sales Tax	144,352	148,000	155,000
Compensating Use Tax	36,426	25,000	28,000
YEC Program	2,700	2,000	2,000
Downtown Beautification Program		1,200	1,200
Interest on Idle Funds			
Miscellaneous	94		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**183,572**	**176,200**	**186,200**
Resources Available:	**399,830**	**510,269**	**545,969**
Expenditures:			
Personal Services	17,102	20,000	80,000
Contractual Services	12,487	50,000	75,000
Commodities	78	5,000	10,000
Capital Outlay		10,000	303,969
Trans to Economic Dev Revolving		21,000	30,000
Storefront Grants	5,521	8,000	10,000
Youth Entr Program	4,199	5,000	6,000
Revitalization - Clean Up Grants	6,000	6,000	8,000
Awning Program	3,620	4,000	6,000
ROZ	16,360	15,000	10,000
Dowtown Fund		1,500	2,000
Landbank Fund	394	5,000	5,000
Trans to Loan Grant Fund			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,761**	**150,500**	**545,969**
Unencumbered Cash Balance Dec 31	334,069	359,769	0
2021/2022/2023 Budget Authority Amoun	318,226	344,958	545,969

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City of Smith Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	56,029	44,824	43,024
Receipts:			
Hanger Rent	10,760	11,000	11,000
Farm Ground Rent	7,138	8,000	8,000
Land Lease		7,200	7,200
Fuel Sales	26,850	25,000	30,000
Airport Maintenance	4,000	7,000	8,000
Insurance Proceeds	8,253		
Local Grants/Donations		13,000	15,000
Sales Tax	2,280	2,000	2,500
Transfer from Waste Disposal Fund			
Interest on Idle Funds			
Miscellaneous	1,700	5,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,981**	**78,200**	**89,700**
Resources Available:	**117,010**	**123,024**	**132,724**
Expenditures:			
Contractual Services	34,799	35,000	40,000
Commodities	34,671	35,000	80,000
Capital Outlay	2,716	10,000	12,724
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,186**	**80,000**	**132,724**
Unencumbered Cash Balance Dec 31	44,824	43,024	0
2021/2022/2023 Budget Authority Amount	135,804	146,728	132,724

Adopted Budget **Golf Course**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,961	2,468	13,468
Receipts:			
Dues	23,999	24,000	25,000
Rentals	8,207	10,000	11,000
Fees	8,188	9,000	10,000
Tournaments	10,045	11,000	11,500
School Fees	1,800	1,800	1,800
Insurance Proceeds	9,000		
Interest on Idle Funds	163	200	200
Miscellaneous	4,981	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**66,383**	**59,000**	**62,500**
Resources Available:	**68,344**	**61,468**	**75,968**
Expenditures:			
Contractual Services	16,305	18,000	19,000
Commodities	44,167	20,000	25,000
Capital Outlay	5,404	10,000	31,968
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,876**	**48,000**	**75,968**
Unencumbered Cash Balance Dec 31	2,468	13,468	0
2021/2022/2023 Budget Authority Amount	69,920	57,561	75,968

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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Smith Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	952,267	1,074,342	1,102,318
Receipts:			
Water Sales	559,841	570,000	575,000
Sales Tax	144,352	146,000	150,000
Compensating Use Tax	36,426	25,000	26,000
Petty Cash	1,368	1,500	1,500
Reimbursements	5,393	4,500	4,500
Installation Charges	2,050	3,000	3,000
Interest on Idle Funds	4,041	5,000	5,000
Miscellaneous	1,409	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**754,880**	**760,000**	**770,000**
Resources Available:	**1,707,147**	**1,834,342**	**1,872,318**
Expenditures:			
General Government	0	0	0
Production	42,847	43,000	300,000
Transmission & Distribution	118,146	124,000	500,000
Administration & General	182,450	186,500	650,000
Detail Sub-total	343,443	353,500	1,450,000
Reimbursed Expenses	55	100	200
Postage	620	1,000	1,000
Key Returns	150	200	500
Well Improvements	39,334	35,000	52,109
Computer Supplies		1,000	1,000
Principal	147,512	150,745	153,988
Interest	46,086	43,402	40,659
Service Fee	8,912	8,393	7,862
Uniforms			
Transfer to Water Improvement Fund	46,335	93,684	100,000
Transfer to Employee Benefits		40,000	60,000
Cash Forward (2023 column)			
Miscellaneous	358	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**632,805**	**732,024**	**1,872,318**
Unencumbered Cash Balance Dec 31	1,074,342	1,102,318	0
2021/2022/2023 Budget Authority Amoun	1,266,853	1,387,075	1,872,318

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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Smith Center 2023

Adopted Budget Water Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services			
Total	**0**	**0**	**0**
Production			
Contractual	36,864	37,000	50,000
Commodities	5,983	6,000	20,000
Capital Outlay			230,000
Total	**42,847**	**43,000**	**300,000**
Transmission & Distribution			
Personal Services	51,138	55,000	100,000
Contractual	35,836	37,000	130,000
Commodities	31,172	32,000	70,000
Capital Outlay			200,000
Total	**118,146**	**124,000**	**500,000**
Administration & General			
Personal Services	111,802	113,000	120,000
Contractual	69,343	70,500	140,000
Commodities	1,305	3,000	15,000
Capital Outlay			375,000
Total	**182,450**	**186,500**	**650,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page 13a - Total	**343,443**	**353,500**	**1,450,000**

Adopted Budget Water - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**343,443**	**353,500**	**1,450,000**
Grand Total	**343,443**	**353,500**	**1,450,000**

(Note: Should agree with general sub-totals.)

City of Smith Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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 Fun**		**Community Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,980	Cash Balance Jan 1	66,333	Cash Balance Jan 1	-41,869	Cash Balance Jan 1	245,555	Cash Balance Jan 1	199,076	471,075
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Grants/Donations	14,322	Grants	6,959	Federal Grants	8,762	From Water Fund	46,335	Interest	178	
Insurance	474			State Grants				Misc	100	
				Miscellaneous	20,651			Fundraisers	1,715	
								Grants	112,348	
								Donations	5,675	
								Waterhouse Donations	11,030	
								Bathhouse Donations	67,689	
								Cancelled Encombranc	1,200	
Total Receipts	14,796	Total Receipts	6,959	Total Receipts	29,413	Total Receipts	46,335	Total Receipts	199,935	297,438
Resources Available:	16,776	Resources Available:	73,292	Resources Available:	-12,456	Resources Available:	291,890	Resources Available:	399,011	768,513
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities		Commodities	20,942	Engineering	4,036			Services	383	
Equipment	10,223	Capital Outlay	52,350	Improvements	5,000			Supplies	687	
								Miscellaneous	10,922	
Total Expenditures	10,223	Total Expenditures	73,292	Total Expenditures	9,036	Total Expenditures	0	Total Expenditures	11,992	104,543
Cash Balance Dec 31	6,553	Cash Balance Dec 31	0	Cash Balance Dec 31	-21,492	Cash Balance Dec 31	291,890	Cash Balance Dec 31	387,019	**663,970** **
					See Tab B					**663,970** **

**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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Smith Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	128,877	Cash Balance Jan 1	50,157	Cash Balance Jan 1	1,770	Cash Balance Jan 1	195,314	Cash Balance Jan 1	-399,368	-23,250
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Prin & Int	82,006	Interest	59	Reimbursements		Reimbursement		CDBG Swimming Pool	399,368	
Int on Idle Funds	95	Insurance Premiums	47,489	Grants		Trans from Waste Disp	100,000			
Miscellaneous	20	Trans Employee Benef				Federal Aid				
Covid Loans	16,737					Reimb Equipment Payr	14,456			
						Sale of Equipment	15,773			
Total Receipts	98,858	Total Receipts	47,548	Total Receipts	0	Total Receipts	130,229	Total Receipts	399,368	676,003
Resources Available:	227,735	Resources Available:	97,705	Resources Available:	1,770	Resources Available:	325,543	Resources Available:	0	652,753
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans to Applicants	35,000	Contractual	27,423	Safe Routes Promotion		Capital Outlay	31,365	Construction Costs		
Misc	1,715			Supplies						
Total Expenditures	36,715	Total Expenditures	27,423	Total Expenditures	0	Total Expenditures	31,365	Total Expenditures	0	95,503
Cash Balance Dec 31	191,020	Cash Balance Dec 31	70,282	Cash Balance Dec 31	1,770	Cash Balance Dec 31	294,178	Cash Balance Dec 31	0	**557,250** **
										557,250 **

**Note: These two block figures should agree.

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City of Smith Center

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CCLIP Project		**ARPA Funds**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,355	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		7,355
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Temporary Notes	579,059	ARPA Funds	119,798							
Total Receipts	579,059	Total Receipts	119,798	Total Receipts	0	Total Receipts	0	Total Receipts	0	698,857
Resources Available:	586,414	Resources Available:	119,798	Resources Available:	0	Resources Available:	0	Resources Available:	0	706,212
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Construction Costs	552,476									
Total Expenditures	552,476	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	552,476
Cash Balance Dec 31	33,938	Cash Balance Dec 31	119,798	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**153,736** **
										153,736 **

**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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

(Published in the Smith County Pioneer Thursday, July 28, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of

City of Smith Center

will meet on August 22, 2022 at 6:30 at Srader Hall 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 Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	991,476	62.774	1,112,400	62.082	1,794,500	550,100	55.729
Debt Service							
Library	61,043	6.472	63,700	6.494	71,500	62,909	6.373
Industrial Development	9,000	0.996	20,000	0.999	42,000	7,342	0.744
Employee Benefit	248,214	25.883	293,800	26.346	406,000	259,098	26.248
					82,419		
Special Highway	87,884		35,000		28,758		
Special Parks & Recreation	659		8,000		648,561		
Waste Disposal	348,742		424,381		545,969		
Economic Development	65,761		150,500		132,724		
Airport	72,186		80,000		75,968		
Golf Course	65,876		48,000				
					1,872,318		
Water	632,805		732,024				
Non-Budgeted Funds-A	104,543						
Non-Budgeted Funds-B	95,503						
Non-Budgeted Funds-C	552,476						
Totals for City	3,336,168	96.125	2,967,805	95.921	5,700,717	879,449	89.094
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*88.093*
Recreation	28,332		30,000		35,640	29,614	3.000
Totals Includes Recreation	3,364,500	96.125	2,997,805	95.921	5,736,357	909,063	92.094
Less: Transfers	146,335		257,684		350,000		
Net Expenditure	3,218,165		2,740,121		5,386,357		
Total Tax Levied	854,192		869,568		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,886,263		9,065,428		9,870,970		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	3,505,410	3,273,056	3,035,060
Other	0	0	0
Lease Purchase Principal	207,387	181,464	155,541
Total	3,712,797	3,454,520	3,190,601

*Tax rates are expressed in mills

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

Jill Conaway

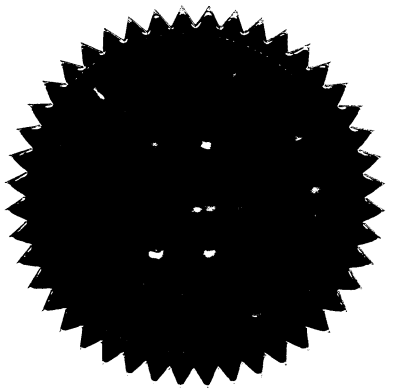
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE SMITH CENTER RECREATION HEREBY NOTIFIES THE SMITH COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.0. The date of our hearing is August 22nd, 2022, at 7:00pm and will be held at the Smith Center Fire Department Meeting Room, 216 S. Washington Street in Smith Center, Kansas.

WITNESS my hand and official seal on July 20th, 2022.



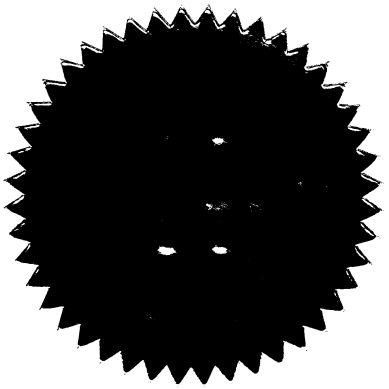
Jill Conaway, City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF SMITH CENTER HEREBY NOTIFIES THE SMITH COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 89.094. The date of our hearing is August 22nd, 2022, at 6:30pm and will be held at the Srader Building, 119 W. Court Street in Smith Center, Kansas.

WITNESS my hand and official seal on July 20th, 2022.



Jill Conaway

Jill Conaway, City Clerk

Resolution No. 2022-4

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

WHEREAS, the Revenue Neutral Rate for the City of Smith Center was calculated as 88.093 mills by the Smith County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Smith Center, 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 SMITH CENTER:

The City of Smith Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 89.094 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 22nd day of August, 2022, and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A roll call vote of the Smith Center City Council to levy a property tax exceeding the revenue neutral rate. Hearing to Exceed Revenue Neutral Rate held on August 22, 2022.

Resolution No. 2022-4

Governing Body Member	Yes	No
Don Wick	✓	
Chris Cole	✓	
Dave Mace	✓	
Tracy Kingsbury	✓	
Brady Peterson	✓	
Total	5	0

Certified:

Jill Conaway, City Clerk

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Smith Center Recreation Center

will meet on August 22, 2022 at 7:00 pm at Smith Center Fire Dept Meeting Room, 216 Washington for the hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at City Office, 119 W Court, Smith Center, KS and will be available at this meeting.

Vaule 9885350
Ad Valorem Tax
29,614
.002995746 23
2.996

SUPPORTING COUNTIES

Smith (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2021	Current Year Estimated 2022	Proposed Budget Year 2023
General	47,273	57,200	62,300
Totals	47,273	57,200	62,300

Lease Purchases:	2020	2021	2022
January 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.753*
Total Proposed Estimated Tax Rate	*3.000*

Smith Center Recreation Commission

Recreation Commission Secretary