Smith County

2025 State of Kansas
County

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Smith County
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 Vehicle Taxes		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Fund	**K.S.A.**					
General	79-1946	6	2,977,148	2,010,090	✓ 26.044	
Road & Bridge	68-5,101	7	4,118,309	2,510,518	✓ 32.537	
Health	65-2047	8	560,850	245,350	✓ 3.179	
Appraiser's Cost	19-436	8	166,300	123,669	✓ 1.602	
Noxious Weed	2-1318	9	271,075	126,423	✓ 1.638	
Ambulance Service	65-6113	9	944,092	576,799	✓ 7.473	
Hospital Maintenance	19-4601	10	506,600	463,718	✓ 6.000	cap 6.000
Employee Benefits	12-1610	10	1,782,743	1,635,129	✓ 21.186	
Solid Waste		11	350,990			
Special Alcohol		11	31,930			
New Generation E-911		12	73,500			
Guest Tax Fund		12	7,418			
Municipalities Fight Addiction		13	71,779			
Park and Recreation Fund		13	3,627			
Non-Budgeted Funds-A		14				
Non-Budgeted Funds-B		15				
Non-Budgeted Funds-C		16				
Non-Budgeted Funds-D		17				
Totals		xxxxxxx	11,866,361	7,691,696	99.657	(99.649)
Budget Hearing Notice		18				
Budget Hearing Notice 2						
Combined Rate and Budget Hearing						
Combined Rate and Budget Hearing 2						
RNR Hearing Notice						
Neighborhood Revitalization		19				

County Clerk's Use Only
77181495
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	100.497
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC
Address:

Email:

Attest: 8/19 2024

County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Smith County 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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,831,079	82,622	2,506	18,517	7,132	1,050
Debt Service						
Road & Bridge	3,158,376	142,514	4,323	31,940	12,301	1,810
Health	240,737	10,863	329	2,435	938	138
Appraiser's Cost	132,084	5,960	181	1,336	514	76
Noxious Weed	140,238	6,328	192	1,418	546	80
Ambulance Service	599,715	27,061	821	6,065	2,336	344
Hospital Maintenance	441,750	19,933	605	4,467	1,720	253
Employee Benefits	1,148,061	51,804	1,571	11,610	4,471	658
TOTAL	7,692,040	347,085	10,528	77,788	29,958	4,409

County Treas Motor Vehicle Estimate 347,085

County Treas Recreational Vehicle Estimate 10,528

County Treas 16/20M Vehicle Estimate 77,788

County Treas Commercial Vehicle Tax Estimate 29,958

County Treas Watercraft Tax Estimate 4,409

Motor Vehicle Factor 0.04512

Recreational Vehicle Factor 0.00137

16/20M Vehicle Factor 0.01011

Commercial Vehicle Factor 0.00389

Watercraft Factor 0.00057

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
Road and Bridge	Bridge Building	-	-	50,000	68-141g
Road and Bridge	Special Machinery	-	320,000	300,000	68-141g
Road and Bridge	Special Highway	-	100,000	200,000	68-141g
Solid Waste	Solid Waste Equipment Re	12,500	12,500	12,500	19-119
Solid Waste	Solid Waste Post Closure	7,500	7,500	7,500	19-101a
Solid Waste	Solid Waste Capital Impro	20,000	20,000	20,000	19-120
Employee Benefits	Health Reserve	895,000	750,000	850,000	12-16,102
Special Motor Vehicle	General	26,076	-	-	8-145
	Total	961,076	1,210,000	1,440,000	
	Adjustments*				
	Adjusted Totals	961,076	1,210,000	1,440,000	

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

State of Kansas
County
2025

Smith County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

Smith County

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Road and Bridge Fund							
2021 RM 500B Caterpillar	9/27/2021	53	1.34	563,821	339,826	116,328	116,327
2022 Cayterpillar 950 GC Wheel Loa	3/17/2023	60	4.75	284,523	284,523	65,393	65,393
2023 Caterpillar Wheel Excavator	12/4/2023	60	5.15	315,437	315,437	70,164	70,164
				Totals	**939,786**	**251,885**	**251,884**

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

Smith County 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	1,162,849	1,420,416	718,273
Receipts:			
Ad Valorem Tax	1,811,192	1,776,147	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	18,207		
Motor Vehicle Tax	95,116	97,099	82,622
Recreational Vehicle Tax	2,927	3,090	2,506
16/20M Vehicle Tax	15,316	17,768	18,517
Commercial Vehicle Tax	8,647	8,639	7,132
Watercraft Tax		1,323	1,050
Gross Earnings (Intangible) Tax	21,940	0	28,414
License & Fees			
County Officer Fees	47,999	30,000	30,000
Antique Vehicles Registrations	4,655	2,000	2,000
Game Licenses	187	50	50
NRP Application Fees	2,280	0	0
Private Club Liquor Tax	1,417	300	300
Use of Money and Property			
Interest on Taxes	49,518	25,000	25,000
Interest on Idle Funds	246,654	40,000	75,000
Miscellaneous	24,839	10,000	10,000
Reimbursements/Other	630	0	0
Law Enforcement Contract	3,840	0	0
Transfers In - Special Motor Vehicle	26,076	0	0
State Grants	3,959	0	0
Neighborhood Revitalization Rebate	-62,570	-35,951	-33,806
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,322,628**	**1,975,465**	**248,785**
Resources Available:	**3,485,677**	**3,395,881**	**967,058**

State of Kansas
County

Smith County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,485,677	3,395,881	967,058
Expenditures:			
County Commissioners	85,367	71,150	72,800
County Clerk	75,413	126,800	134,400
County Treasurer	196,681	250,695	267,820
County Attorney	128,335	145,041	153,900
Register of Deeds	61,355	70,785	73,125
Sheriff	533,626	586,350	703,850
Dispatch	275,602	282,600	345,470
Court System	79,740	74,942	89,650
Courthouse General	386,732	774,000	829,200
Emergency Preparedness	51,371	58,200	63,915
Area Agency on Aging	5,000	5,000	5,000
Airport Maintenance	4,000	4,000	4,000
Soil Conservation	25,000	22,500	22,500
Free Fair	25,000	15,800	22,000
Historical Society	5,500	4,500	3,000
Mental Health	27,000	27,000	25,673
CASA	1,500	0	0
Intellectual Disability	28,495	28,495	28,495
Rural Opportunity Zone Student Loan	0	10,000	10,000
Election	65,599	119,750	122,350
Juvenile Detention	3,945	0	0
Subtotal	2,065,261	2,677,608	2,977,148
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,065,261**	**2,677,608**	**2,977,148**
Unencumbered Cash Balance Dec 31	1,420,416	718,273	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,519,024	2,677,608	2,977,148
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,977,148
		Tax Required	2,010,090
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,010,090

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commissioners			
Salaries	63,312	64,000	64,000
Contractual	8,003	6,850	7,800
Commodities	14,052	300	1,000
Capital Outlay	0	0	0
Total	85,367	71,150	72,800
County Clerk			
Salaries	64,575	103,100	108,500
Contractual	8,411	13,200	12,950
Commodities	1,448	5,500	6,250
Capital Outlay	979	5,000	6,700
Total	75,413	126,800	134,400
County Treasurer			
Salaries	178,748	226,095	243,220
Contractual	14,822	20,700	20,700
Commodities	2,378	2,250	2,250
Capital Outlay	733	1,650	1,650
Total	196,681	250,695	267,820
County Attorney			
Salaries	109,732	120,141	125,600
Contractual	16,098	18,900	22,300
Commodities	255	2,000	2,000
Capital Outlay	2,250	4,000	4,000
Total	128,335	145,041	153,900
Register of Deeds			
Salaries	55,101	58,500	60,840
Contractual	5,927	10,285	10,285
Commodities	327	2,000	2,000
Capital Outlay	0	0	0
Total	61,355	70,785	73,125
Sheriff			
Salaries	347,249	385,000	445,000
Contractual	96,317	101,850	134,350
Commodities	55,460	64,500	75,500
Capital Outlay	34,600	35,000	49,000
Total	533,626	586,350	703,850
Dispatch			
Salaries	236,194	249,600	283,000
Contractual	26,464	16,900	44,320
Commodities	4,102	6,100	5,650
Capital Outlay	8,842	10,000	12,500
Total	275,602	282,600	345,470
Court System			
Contractual	12,187	19,010	19,010
Commodities	3,936	5,000	5,000
Capital Outlay	24,034	17,932	24,140
Legal Cost	39,583	33,000	41,500
Total	79,740	74,942	89,650
Total - Page 6b	**1,436,119**	**1,608,363**	**1,841,015**

Smith County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Courthouse General			
Salaries	19,473	60,000	70,000
Contractual	330,815	346,000	411,500
Commodities	21,227	18,000	17,700
Capital Outlay	15,217	350,000	330,000
Total	386,732	774,000	829,200
Emergency Preparedness			
Salaries	38,522	36,400	41,665
Contractual	12,202	15,600	16,050
Commodities	477	700	700
Capital Outlay	170	5,500	5,500
Total	51,371	58,200	63,915
Area Agency on Aging			
Appropriations	5,000	5,000	5,000
Total	5,000	5,000	5,000
Airport Maintenance			
Appropriations	4,000	4,000	4,000
Total	4,000	4,000	4,000
Soil Conservation			
Appropriations	25,000	22,500	22,500
Total	25,000	22,500	22,500
Free Fair			
Appropriations	25,000	15,800	22,000
Total	25,000	15,800	22,000
Historical Society			
Appropriations	5,500	4,500	3,000
Total	5,500	4,500	3,000
Mental Health			
Appropriations	27,000	27,000	25,673
Total	27,000	27,000	25,673
CASA			
Appropriations	1,500	0	0
Total	1,500	0	0
Intellectual Disability			
Appropriations	28,495	28,495	28,495
Total	28,495	28,495	28,495
Rural Opportunity Zone Student Loan			
Appropriations	0	10,000	10,000
Total	0	10,000	10,000
Election			
Appropriations	65,599	119,750	122,350
Total	65,599	119,750	122,350
Juvenile Detention			
Appropriations	3,945	0	0
Total	3,945	0	0
Total - Page 6c	629,142	1,069,245	1,136,133
Total - Page 6b	1,436,119	1,608,363	1,841,015
Total Detail Expenditures**	**2,065,261**	**2,677,608**	**2,977,148**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Smith County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	995,436	1,758,352	1,141,536
Receipts:			
Ad Valorem Tax	2,916,259	3,063,625	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	28,924		
Motor Vehicle Tax	140,904	150,431	142,514
Recreational Vehicle Tax	4,334	4,883	4,323
16/20M Vehicle Tax	23,027	28,075	31,940
Commercial Vehicle Tax	12,775	13,649	12,301
Watercraft Tax	0	2,091	1,810
Special City & County Highway	350,356	345,766	315,590
Reimbursements	298,015	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-54,149	-62,010	-42,223
Miscellaneous	14,608	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,735,053**	**3,546,510**	**466,255**
Resources Available:	**4,730,489**	**5,304,862**	**1,607,791**
Expenditures:			
Personal Services	879,311	1,262,076	1,312,559
Contractual Services	249,780	252,750	257,250
Commodities	1,669,410	2,188,500	1,788,500
Capital Outlay	173,636	40,000	210,000
Transfers to Special Machinery	0	320,000	300,000
Transfers to Special Highway	0	100,000	200,000
Transfers to Bridge Building	0	0	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,972,137**	**4,163,326**	**4,118,309**
Unencumbered Cash Balance Dec 31	1,758,352	1,141,536	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,847,050	4,163,326	4,118,309
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,118,309
		Tax Required	2,510,518
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,510,518

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	437,129	545,251	258,923
Receipts:			
Ad Valorem Tax	239,276	233,515	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,588	0	0
Motor Vehicle Tax	13,207	12,588	10,863
Recreational Vehicle Tax	408	401	329
16/20 M Vehicle Tax	1,943	2,303	2,435
Commercial Vehicle Tax	1,219	1,120	938
Watercraft Tax	0	172	138
Federal Aid	31,018	3,000	3,000
State Aid	13,138	3,000	3,000
Intergovernmental	40,662	15,000	15,000
Grants	34,800	0	0
Collections	116,503	11,000	25,000
Neighborhood Revitalization Rebate	-4,463	-4,727	-4,126
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**490,299**	**277,372**	**56,577**
Resources Available:	**927,428**	**822,623**	**315,500**
Expenditures:			
Personal Services	270,769	290,000	330,000
Contractual Services	56,803	55,050	61,100
Commodities	53,227	75,650	62,250
Capital Outlay	1,378	3,000	2,500
Transfer to Employee Benefits		140,000	105,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**382,177**	**563,700**	**560,850**
Unencumbered Cash Balance Dec 31	545,251	258,923	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	433,738	563,700	560,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	560,850
		Tax Required	245,350
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	245,350

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,305	77,830	36,644
Receipts:			
Ad Valorem Tax	115,285	128,121	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,636		
Motor Vehicle Tax	7,532	6,062	5,960
Recreational Vehicle Tax	231	193	181
16/20 M Vehicle Tax	1,291	1,109	1,336
Commercial Vehicle Tax	677	539	514
Watercraft Tax	0	83	76
Neighborhood Revitalization Rebate	-2,160	-2,593	-2,080
Miscellaneous	2,068	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**126,560**	**133,514**	**5,987**
Resources Available:	**211,865**	**211,344**	**42,631**
Expenditures:			
Personal Services	97,445	137,300	130,000
Contractual Services	32,835	26,200	25,100
Commodities	3,755	6,200	6,200
Capital Outlay	0	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**134,035**	**174,700**	**166,300**
Unencumbered Cash Balance Dec 31	77,830	36,644	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	166,300	174,700	166,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,300
		Tax Required	123,669
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	123,669

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	153,399	140,053	98,214
Receipts:			
Ad Valorem Tax	91,036	136,031	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	993		
Motor Vehicle Tax	7,214	4,789	6,328
Recreational Vehicle Tax	223	152	192
16/20 M Vehicle Tax	1,016	876	1,418
Commercial Vehicle Tax	671	426	546
Watercraft Tax	0	65	80
Chemical Sales	65,177	45,000	40,000
Neighborhood Revitalization Rebate	-1,720	-2,753	-2,126
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**164,610**	**184,586**	**46,438**
Resources Available:	**318,009**	**324,639**	**144,652**
Expenditures:			
Personal Services	85,548	86,000	93,500
Contractual Services	9,897	13,350	24,025
Commodities	82,511	77,075	78,550
Capital Outlay	0	50,000	75,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**177,956**	**226,425**	**271,075**
Unencumbered Cash Balance Dec 31	140,053	98,214	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	255,575	226,425	271,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	271,075
		Tax Required	126,423
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	126,423

Adopted Budget

Ambulance Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	359,817	330,034	190,367
Receipts:			
Ad Valorem Tax	362,974	581,724	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,079	0	0
Motor Vehicle Tax	21,968	19,458	27,061
Recreational Vehicle Tax	678	619	821
16/20 M Vehicle Tax	3,290	3,561	6,065
Commercial Vehicle Tax	2,022	1,731	2,336
Watercraft Tax	0	265	344
Collections	299,456	150,000	150,000
Neighborhood Revitalization Rebate	0	-11,775	-9,701
Miscellaneous	351	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**695,818**	**745,583**	**176,926**
Resources Available:	**1,055,635**	**1,075,617**	**367,293**
Expenditures:			
Personal Services	581,197	690,000	735,842
Contractual Services	68,604	77,250	88,250
Commodities	52,787	58,000	60,000
Capital Outlay	23,013	60,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**725,601**	**885,250**	**944,092**
Unencumbered Cash Balance Dec 31	330,034	190,367	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	746,250	885,250	944,092
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	944,092
		Tax Required	576,799
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	576,799

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,606	47,414	18,703
Receipts:			
Ad Valorem Tax	421,330	428,498	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,707		
Motor Vehicle Tax	23,920	22,587	19,933
Recreational Vehicle Tax	733	719	605
16/20 M Vehicle Tax	4,223	4,133	4,467
Commercial Vehicle Tax	2,137	2,009	1,720
Watercraft Tax	0	308	253
Other Income	0	5,000	5,000
Neighborhood Revitalization Rebate	0	-8,673	-7,799
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**457,050**	**454,581**	**24,179**
Resources Available:	**485,656**	**501,995**	**42,882**
Expenditures:			
Appropriations	438,242	478,292	501,600
Other		5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**438,242**	**483,292**	**506,600**
Unencumbered Cash Balance Dec 31	47,414	18,703	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	454,750	483,292	506,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	506,600
		Tax Required	463,718
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	463,718

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	625,945	264,411	0
Receipts:			
Ad Valorem Tax	1,136,435	1,113,619	xxxxxxxxxxxxxxxxxx
Delinquent Tax	19,860		
Motor Vehicle Tax	73,497	69,790	51,804
Recreational Vehicle Tax	2,210	1,903	1,571
16/20 M Vehicle Tax	17,973	10,941	11,610
Commercial Vehicle Tax	6,059	5,319	4,471
Watercraft Tax	0	815	658
Collections	12,445	10,743	0
Transfer In - Health	0	140,000	105,000
Budget Credit	-12,445		0
Neighborhood Revitalization Rebate	-21,222	-22,541	-27,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,234,812**	**1,320,589**	**147,614**
Resources Available:	**1,860,757**	**1,585,000**	**147,614**
Expenditures:			
Social Security	261,334	296,000	315,743
Employee Retirement	322,588	445,000	445,000
Workmen's Comp. Insurance	113,745	85,000	150,000
Life Insurance	7,956	0	9,000
Penalties	3,373	0	4,000
Unemployment Insurance	4,795	9,000	9,000
Transfer to Health Reserve	895,000	750,000	850,000
Budget Credit	-12,445	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,596,346**	**1,585,000**	**1,782,743**
Unencumbered Cash Balance Dec 31	264,411	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,599,000	1,685,000	1,782,743
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,782,743
		Tax Required	1,635,129
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,635,129

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	352,128	351,075	327,081
Receipts:			
Fees Collected	267,883	270,000	270,000
User Fees	16,387	10,000	10,000
Land Rent	3,450	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**287,720**	**280,000**	**280,000**
Resources Available:	**639,848**	**631,075**	**607,081**
Expenditures:			
Personal Services	107,375	93,798	116,140
KPERS	10,060	4,178	12,000
Social Security	7,604	3,127	9,300
Health Insurance	45,888	42,620	60,000
Unemployment Insurance	93	121	400
Contractual Services	63,044	89,350	88,850
Commodities	14,616	30,800	24,300
Capital Outlay	0	0	0
Recycling	0	0	0
Transfer to Equipment Reserve	12,500	12,500	12,500
Transfer to Post Closure	7,500	7,500	7,500
Transfer to Solid Waste Cap Improvement Res	20,000	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous	93		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**288,773**	**303,994**	**350,990**
Unencumbered Cash Balance Dec 31	351,075	327,081	256,091
2023/2024/2025 Budget Authority Amount:	346,168	303,994	350,990

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,551	36,160	26,324
Receipts:			
Private Club Liquor Tax	9,669	7,810	5,606
State Aid	46,672	0	0
Budget Credit	-2,035	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,306**	**7,810**	**5,606**
Resources Available:	**59,857**	**43,970**	**31,930**
Expenditures:			
Contractual Services	25,732	17,646	31,930
Budget Credit	-2,035	0	0
Cash Reserve (2025 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,697**	**17,646**	**31,930**
Unencumbered Cash Balance Dec 31	36,160	26,324	0
2023/2024/2025 Budget Authority Amount:	23,697	17,646	31,930

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **New Generation E-911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,959	26,897	8,897
Receipts:			
Collections	60,370	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,370**	**65,000**	**65,000**
Resources Available:	**109,329**	**91,897**	**73,897**
Expenditures:			
Contractual Services	82,432	83,000	73,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**82,432**	**83,000**	**73,500**
Unencumbered Cash Balance Dec 31	26,897	8,897	397
2023/2024/2025 Budget Authority Amount:	86,684	138,959	73,500

Adopted Budget **Guest Tax Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,581	10,091	3,918
Receipts:			
Guest Tax	2,900	2,500	3,500
Other Income	600	2,000	0
Grant Income	2,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,500**	**4,500**	**3,500**
Resources Available:	**17,081**	**14,591**	**7,418**
Expenditures:			
Personal Services	3,750	10,673	4,918
Commodities	2,465	0	2,500
Capital Outlay	0	0	0
Grant Expenditures	775	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,990**	**10,673**	**7,418**
Unencumbered Cash Balance Dec 31	10,091	3,918	0
2023/2024/2025 Budget Authority Amount:	9,908	10,673	7,418

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	663	6,779	56,779
Receipts:			
Opioid Settlement	6,116	50,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,116**	**50,000**	**15,000**
Resources Available:	**6,779**	**56,779**	**71,779**
Expenditures:			
Appropriations	0	0	71,779
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**71,779**
Unencumbered Cash Balance Dec 31	6,779	56,779	0
2023/2024/2025 Budget Authority Amount:	0	80,663	71,779

Adopted Budget

Park and Recreation Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	610	2,027	2,727
Receipts:			
Liquor Tax	1,417	700	900
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,417**	**700**	**900**
Resources Available:	**2,027**	**2,727**	**3,627**
Expenditures:			
Appropriations	0	0	3,627
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,627**
Unencumbered Cash Balance Dec 31	2,027	2,727	0
2023/2024/2025 Budget Authority Amount:	0	1,960	3,627

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway		(3) Fund Name: Bridge Building		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: County Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	939,166	Cash Balance Jan 1	0	Cash Balance Jan 1	918,722	Cash Balance Jan 1	33,178	Cash Balance Jan 1	5,535	1,896,601
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Transfers In	0	Transfers In	0	Collections	5,345	Collections	1,336	
Reimbursements	82,129			State Aid	0					
				Reimbursements	257,175					
Total Receipts	82,129	Total Receipts	0	Total Receipts	257,175	Total Receipts	5,345	Total Receipts	1,336	345,985
Resources Available:	1,021,295	Resources Available:	0	Resources Available:	1,175,897	Resources Available:	38,523	Resources Available:	6,871	2,242,586
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	0	Contractual Services	363,131	Capital Outlay	1,174			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	363,131	Total Expenditures	1,174	Total Expenditures	0	364,305
Cash Balance Dec 31	1,021,295	Cash Balance Dec 31	0	Cash Balance Dec 31	812,766	Cash Balance Dec 31	37,349	Cash Balance Dec 31	6,871	**1,878,281** **
										1,878,281 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer Technology		Sales Tax		Health Operating		Health Reserve		Wellness Center		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,250	Cash Balance Jan 1	672,844	Cash Balance Jan 1	0	Cash Balance Jan 1	2,912,733	Cash Balance Jan 1	0	3,594,827
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,336	Sales Tax	712,297	Sales Tax	433,827	Reimbursement	74	Sales Tax Contributed	19,790	
						Transfers in	895,000	Wellness Center Fees	20,249	
								Grants	1,780	
								Donations	20	
Total Receipts	1,336	Total Receipts	712,297	Total Receipts	433,827	Total Receipts	895,074	Total Receipts	41,839	2,084,373
Resources Available:	10,586	Resources Available:	1,385,141	Resources Available:	433,827	Resources Available:	3,807,807	Resources Available:	41,839	5,679,200
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual services	10,014	Contractual - Hospital	401,321	Health Insurance	738,168	Personal Services	20,097	
		Wellness Center	122,830			Medical Claims Paid	131,608	Contractual Services	12,384	
		Payments to Hospital	233,205			Miscellaneous	1,179	Commodities	9,298	
		Lease Interest Payment	532					Capital Outlay	60	
		Lease Principal Paymen	145,000							
Total Expenditures	0	Total Expenditures	511,581	Total Expenditures	401,321	Total Expenditures	870,955	Total Expenditures	41,839	1,825,696
Cash Balance Dec 31	10,586	Cash Balance Dec 31	873,560	Cash Balance Dec 31	32,506	Cash Balance Dec 31	2,936,852	Cash Balance Dec 31	0	**3,853,504** **
										3,853,504 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Old Clinic		(2) Fund Name: Solid Waste Equipment Reserve		(3) Fund Name: Solid Waste Post Closure		(4) Fund Name: Solid Waste Capital Improvemen		(5) Fund Name: Prosecuting Attorney's Training		
Unencumbered Cash Balance Jan 1	19,441	Unencumbered Cash Balance Jan 1	137,500	Unencumbered Cash Balance Jan 1	82,500	Unencumbered Cash Balance Jan 1	480,000	Unencumbered Cash Balance Jan 1	2,520	Total 721,961
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	12,500	Transfers In	7,500	Transfers In	20,000	Collections	595	
Total Receipts	0	Total Receipts	12,500	Total Receipts	7,500	Total Receipts	20,000	Total Receipts	595	40,595
Resources Available:	19,441	Resources Available:	150,000	Resources Available:	90,000	Resources Available:	500,000	Resources Available:	3,115	762,556
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	5,050					Payments to Other Go	356	
Total Expenditures	0	Total Expenditures	5,050	Total Expenditures	0	Total Expenditures	0	Total Expenditures	356	5,406
Cash Balance Dec 31	19,441	Cash Balance Dec 31	144,950	Cash Balance Dec 31	90,000	Cash Balance Dec 31	500,000	Cash Balance Dec 31	2,759	**757,150** **
										757,150 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: EMS Grant Memorial Fund		(2) Fund Name: ARPA Fund		(3) Fund Name: Special Motor Vehicle		(4) Fund Name: LATCF Grant Fund		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	8,376	Unencumbered Cash Balance Jan 1	93,482	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 101,858
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,228	Federal Aid	0	Collections	557,502	Federal Aid	100,000			
		Other Income	5,056							
Total Receipts	3,228	Total Receipts	5,056	Total Receipts	557,502	Total Receipts	100,000	Total Receipts	0	665,786
Resources Available:	11,604	Resources Available:	98,538	Resources Available:	557,502	Resources Available:	100,000	Resources Available:	0	767,644
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	7,425	Capital Outlay	84,471	Payments to Other Go	445,231	Contractual Services	18,000			
				Personal Services	10,045					
				Contractual Services	47,946					
				Commodities	15,321					
				Capital Outlay	12,883					
				Transfers Out	26,076					
Total Expenditures	7,425	Total Expenditures	84,471	Total Expenditures	557,502	Total Expenditures	18,000	Total Expenditures	0	667,398
Cash Balance Dec 31	4,179	Cash Balance Dec 31	14,067	Cash Balance Dec 31	0	Cash Balance Dec 31	82,000	Cash Balance Dec 31	0	**100,246** **
										100,246 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County
2025

Smith County

NOTICE OF BUDGET HEARING

The governing body of
Smith County
will meet on August 19, 2024 at 10 AM at Smith County Courthouse - Clerk's Office 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 Smith County Courthouse - Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,066,261	25.647	2,677,608	24.767	2,977,148	2,010,090	26.263
Road & Bridge	2,972,137	40.525	4,163,326	42.720	4,118,309	2,510,518	32.801
Health	382,177	3.325	563,700	3.256	560,850	245,350	3.206
Appraiser's Cost	134,035	1.602	174,700	1.787	166,300	123,669	1.616
Noxious Weed	177,956	1.265	226,425	1.897	271,075	126,423	1.652
Ambulance Service	725,601	5.140	885,250	8.112	944,092	576,799	7.536
Hospital Maintenance	438,242	5.966	483,292	5.975	506,600	463,718	6.059
Employee Benefits	1,596,346	15.792	1,585,000	15.529	1,782,743	1,635,129	21.364
Solid Waste	288,773		303,994		350,990		
Special Alcohol	23,697		17,646		31,930		
New Generation E-911	82,432		83,000		73,500		
Guest Tax Fund	6,990		10,673		7,418		
Municipalities Fight Addiction					71,779		
Park and Recreation Fund					3,627		
Non-Budgeted Funds-A	364,305						
Non-Budgeted Funds-B	1,825,696						
Non-Budgeted Funds-C	5,406						
Non-Budgeted Funds-D	667,398						
Totals	11,756,452	99.262	11,174,614	104.043	11,866,361	7,691,696	100.497
						Revenue Neutral Rate **	*100.497*
Less: Transfers	961,076		1,210,000		1,440,000		
Net Expenditure	10,795,376		9,964,614		10,426,361		
Total Tax Levied	7,291,525		7,692,040		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,460,756		73,931,918		76,538,045		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	953,821	595,122	939,786
Total	953,821	595,122	939,786

*Tax rates are expressed in mills

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

Ashley Maxwell
County Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,976,284	25.821	33,806
Debt Service	0		0
Road & Bridge	2,468,295	32.249	42,223
Health	241,224	3.152	4,126
Appraiser's Cost	121,589	1.589	2,080
Noxious Weed	124,297	1.624	2,126
Ambulance Service	567,098	7.409	9,701
Hospital Maintenance	455,919	5.957	7,799
Employee Benefits	1,607,629	21.004	27,500
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	7,562,335	98.805	129,361

2024 July 1 Valuation: 76,538,045

Valuation Factor: 76,538.045

Neighborhood Revitalization Subj to Rebate: 1,309,258

Neighborhood Revitalization factor: 1,309.258

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.