

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 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	1,626,956	1,301,641	32.417
Bond & Interest	10-113	8	5,105	0	
Road & Bridge	79-1946	9	2,704,452	1,932,840	48.137
Health	65-2047	10	527,336	184,377	4.592
Appraiser's Cost	19-436	10	129,710	141,978	3.536
Noxious Weed	2-1318	11	244,218	125,391	3.123
Ambulance Service	65-6113	11	600,753	315,580	7.859
Hospital Maintenance	19-4601	12	269,836	240,820	5.998
Employee Benefits	12-1610	12	1,613,420	1,420,941	35.388
Mental Health	19-4001	13	25,330	22,523	.561
Mental Retardation	19-4011	13	28,435	25,231	.628
Solid Waste		14	270,210		
Special Alcohol		14	33,304		
911 Telephone		15			
E-911 Telephone		15			
Sales Tax		16	602,750		
New Generation E-911		16	70,788		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
<b>Totals</b>		xxxxx	8,752,603	5,711,322	142.238
Budget Summary		19			County Clerk's Use Only
Neighborhood Revitalization Rebate		20	Vote publication required?	Yes	40,153,220 Nov 1, 2014 Total Assessed Valuation

Assisted by:

**ADAMS, BROWN,  
BERAN & BALL, CHTD.**

Address:

**PO BOX 1186  
HAYS, KANSAS 67601**

Email:

**kberan@abbb.com**

Attest: Aug 4 2014

Sharon A. Walton  
County Clerk

Roger Allen  
Rob Pihl  
Denise Larre  
\_\_\_\_\_

Governing Body

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget	+ \$ 5,133,349
2. Debt service levy in 2014 budget	- \$ 16,655
3. Tax levy excluding debt service	\$ <u>5,116,694</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>204,787</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>1,297,441</u>	
5b. Personal property 2013	- <u>1,619,859</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2014:	<u>136,703</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>341,490</u>	
8. Total estimated valuation July 1, 2014	<u>40,133,968</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>39,792,478</u>	
10. Factor for increase (7 divided by 9)	<u>0.00858</u>	
11. Amount of increase (10 times 3)		+ \$ <u>43,910</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u><u>5,160,604</u></u>
13. Debt service levy in this 2015 budget		<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u><u>5,160,604</u></u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>76,750</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u><u>5,237,354</u></u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.









Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>402,861</b>	<b>331,311</b>	<b>82,867</b>
<b>Receipts:</b>			
Ad Valorem Tax	1,022,900	956,956	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,731	9,043	0
Motor Vehicle Tax	123,751	140,019	106,307
Recreational Vehicle Tax	1,635	1,940	1,322
16/20M Vehicle Tax	23,638	25,090	21,346
Gross Earnings (Intangible) Tax	25,458	29,090	21,868
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
<b>License &amp; Fees</b>			
County Officer Fees	20,913	14,000	14,000
Mortgage Reg. Fees	50,291	15,000	15,000
Antique Vehicles Registrations	3,775	5,500	5,500
Game Licenses	620	400	400
VIN Inspections	541	0	0
NRP Application Fees	9,525	0	0
<b>Use of Money and Property</b>			
Interest on Taxes	21,246	1,000	1,000
Interest on Idle Funds	22,688	17,500	17,500
<b>Miscellaneous</b>			
Reimbursements/Other	54,626	1,500	1,500
Dispatch/Law Enforcement Contract	10,800	10,800	10,800
State Aid	649	0	0
Transfers In - Special Motor Vehicle	28,790	11,800	11,800
City Reimbursement Rural Opportunity Std. Loan	0	6,000	9,000
Transfer from Bond and Interest	0	0	5,105
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,430,577</b>	<b>1,245,638</b>	<b>242,448</b>
<b>Resources Available:</b>	<b>1,833,438</b>	<b>1,576,949</b>	<b>325,315</b>



Smith County

2015

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>County Commissioners</b>			
Personal Services	55,228	52,420	63,316
Contractual	6,467	6,600	8,350
Commodities	3,843	3,500	3,700
<b>Total</b>	<b>65,538</b>	<b>62,520</b>	<b>75,366</b>
<b>County Clerk</b>			
Personal Services	63,329	63,700	64,532
Contractual	8,120	8,700	9,250
Commodities	3,324	4,000	4,350
Capital Outlay	1,504	1,500	1,550
<b>Total</b>	<b>76,277</b>	<b>77,900</b>	<b>79,682</b>
<b>County Treasurer</b>			
Personal Services	131,823	133,000	135,080
Contractual	11,784	6,350	10,700
Commodities	3,299	10,750	4,750
Capital Outlay	1,095	2,200	2,200
<b>Total</b>	<b>148,001</b>	<b>152,300</b>	<b>152,730</b>
<b>County Attorney</b>			
Personal Services	84,311	76,870	84,932
Contractual	30,552	26,100	27,130
Commodities	8,318	8,425	8,400
Capital Outlay	9,276	0	2,000
<b>Total</b>	<b>132,457</b>	<b>111,395</b>	<b>122,462</b>
<b>Register of Deeds</b>			
Personal Services	33,910	39,200	39,930
Contractual	6,272	8,584	8,534
Commodities	965	1,200	1,200
Capital Outlay	0	500	0
<b>Total</b>	<b>41,147</b>	<b>49,484</b>	<b>49,664</b>
<b>Sheriff</b>			
Personal Services	215,121	222,300	240,000
Contractual	45,895	38,260	43,480
Commodities	49,439	51,450	53,100
Capital Outlay	23,165	23,000	30,000
<b>Total</b>	<b>333,620</b>	<b>335,010</b>	<b>366,580</b>
<b>Court System</b>			
Contractual	12,518	10,650	10,650
Commodities	5,003	8,500	8,500
Capital Outlay	6,400	5,600	5,600
Legal Costs	14,465	28,000	28,000
<b>Total</b>	<b>38,386</b>	<b>52,750</b>	<b>52,750</b>
<b>Courthouse General</b>			
Personal Services	14,546	16,800	18,616
Contractual	169,678	236,400	245,900
Commodities	36,324	21,900	42,000
Capital Outlay	2,586	27,350	72,500
<b>Total</b>	<b>223,134</b>	<b>302,450</b>	<b>379,016</b>
<b>Area Agency on Aging</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Juvenile Detention</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>
<b>CASA</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Airport Maintenance</b>	<b>1,237</b>	<b>1,620</b>	<b>1,620</b>
<b>Total - Page 7b</b>	<b>1,066,797</b>	<b>1,155,929</b>	<b>1,290,370</b>

Smith County

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Emergency Preparedness</b>			
Salaries	17,471	17,779	21,954
Contractual	12,869	12,000	13,000
Commodities	1,457	0	0
Capital Outlay	0	450	600
<b>Total</b>	<b>31,797</b>	<b>30,229</b>	<b>35,554</b>
<b>Soil Conservation Allocation</b>	<b>13,290</b>	<b>13,290</b>	<b>15,000</b>
<b>Free Fair</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>Extension Council</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Historical Society</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
<b>Election</b>			
Personal Services	15,206	13,250	15,414
Contractual	13,142	39,750	38,650
Commodities	9,404	7,000	6,200
Capital Outlay	1,292	1,500	0
<b>Total</b>	<b>39,044</b>	<b>61,500</b>	<b>60,264</b>
<b>Dispatching</b>			
Personal Services	149,597	158,000	158,250
Contractual	14,831	14,400	9,650
Commodities	2,931	6,825	5,225
Capital Outlay	2,050	1,000	1,000
<b>Total</b>	<b>169,409</b>	<b>180,225</b>	<b>174,125</b>
<b>Rural Opportunity Zone Student Loan</b>	<b>0</b>	<b>12,000</b>	<b>13,500</b>
<b>Transfers Out</b>			
Employee Benefits	23,101	0	0
Health Reserve	104,986	0	0
State & Local Assistance	11,748	0	0
<b>Total</b>	<b>139,835</b>	<b>0</b>	<b>0</b>
<b>Total - Page7c</b>	<b>410,175</b>	<b>314,044</b>	<b>311,743</b>
<b>Total - Page7b</b>	<b>1,066,797</b>	<b>1,155,929</b>	<b>1,290,370</b>
<b>Total Detail Expenditures**</b>	<b>1,476,972</b>	<b>1,469,973</b>	<b>1,602,113</b>

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

Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Bond & Interest	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>2,026</b>	<b>1,962</b>	<b>1,905</b>
<b>Receipts:</b>			
Ad Valorem Tax	25,095	16,322	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	234	282	0
Motor Vehicle Tax	3,056	3,418	1,813
Recreational Vehicle Tax	40	47	23
16/20M Vehicle Tax	641	613	364
Miscellaneous	0	0	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipt			
<b>Total Receipts</b>	<b>29,066</b>	<b>20,682</b>	<b>3,200</b>
<b>Resources Available:</b>	<b>31,092</b>	<b>22,644</b>	<b>5,105</b>
<b>Expenditures:</b>			
Temporary Note - Principal	27,500	20,000	0
Temporary Note - Interest	1,016	328	0
Cash Basis Reserve	0	0	0
Transfer to the General Fund	0	0	5,105
Neighborhood Revitalization Rebate	614	411	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expend			
<b>Total Expenditures</b>	<b>29,130</b>	<b>20,739</b>	<b>5,105</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>1,962</b>	<b>1,905</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
2013/2014/2015 Budget Authority Amount:	31,168	22,739	5,105
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,105
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2014 Ad Valorem Tax	0

Smith County

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road & Bridge	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>-163,589</b>	<b>111,165</b>	<b>203,217</b>
<b>Receipts:</b>			
Ad Valorem Tax	1,202,058	1,850,383	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	10,407	10,808	0
Motor Vehicle Tax	144,235	163,682	205,554
Recreational Vehicle Tax	1,905	2,267	2,554
16/20M Vehicle Tax	28,962	29,332	41,274
Federal Aid	62,211	0	0
State Aid	474,997	0	0
Special City & County Highway	300,167	292,662	299,013
Reimbursements	60,456	20,000	20,000
Insurance Proceeds-Excavator	128,740	0	0
Miscellaneous	25	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,414,163</b>	<b>2,369,134</b>	<b>568,395</b>
<b>Resources Available:</b>	<b>2,250,574</b>	<b>2,480,299</b>	<b>771,612</b>
<b>Expenditures</b>			
Personal services	643,245	710,480	725,480
Contractual	306,279	155,895	157,700
Commodities	764,618	818,137	986,500
Capital Outlay	15,060	56,000	145,600
Lease Purchase	273,435	439,953	432,283
Transfer to Special Machinery	100,000	50,000	50,000
Transfer to Bridge Construction	7,366	0	170,000
Neighborhood Revitalization Rebate	29,406	46,617	36,889
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,139,409</b>	<b>2,277,082</b>	<b>2,704,452</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>111,165</b>	<b>203,217</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
2013/2014/2015 Budget Authority Amount:	2,102,523	2,277,082	2,704,452
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,704,452
	Tax Required		1,932,840
	Delinquent Comp Rate: 0.0%		0
	Amount of 2014 Ad Valorem Tax		1,932,840

Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Health	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>154,264</b>	<b>231,080</b>	<b>100,460</b>
<b>Receipts:</b>			
Ad Valorem Tax	177,079	174,880	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,069	1,221	0
Motor Vehicle Tax	14,648	24,110	19,427
Recreational Vehicle Tax	193	334	241
16/20 M Vehicle Tax	2,998	4,321	3,901
Federal Grant	105,525	35,000	35,000
State Grant	18,390	17,000	17,000
Intergovernmental	74,003	51,930	51,930
Collections	76,428	40,000	115,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>470,333</b>	<b>348,796</b>	<b>242,499</b>
<b>Resources Available:</b>	<b>624,597</b>	<b>579,876</b>	<b>342,959</b>
<b>Expenditures:</b>			
Personal Services	228,352	255,000	261,716
Contractual	40,939	57,300	52,300
Commodities	50,348	58,100	72,600
Capital Outlay	3,669	5,000	5,500
Health Insurance	28,547	55,000	68,900
Social Security	17,470	19,510	20,022
Retirement	19,860	25,100	25,779
Neighborhood Revitalization Rebate	4,332	4,406	3,519
Miscellaneous	0	0	17,000
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>393,517</b>	<b>479,416</b>	<b>527,336</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>231,080</b>	<b>100,460</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
2013/2014/2015 Budget Authority Amount:	491,306	479,416	527,336
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	527,336
		Tax Required	184,377
		Delinquent Comp Rate: 0.0%	0
		Amount of 2014 Ad Valorem Tax	184,377

Adopted Budget Appraiser's Cost	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>19,028</b>	<b>5,584</b>	<b>-27,931</b>
<b>Receipts:</b>			
Ad Valorem Tax	98,727	116,222	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	803	851	0
Motor Vehicle Tax	12,081	13,445	12,911
Recreational Vehicle Tax	160	186	160
16/20 M Vehicle Tax	1,742	2,409	2,592
Lease Proceeds	0	0	0
Miscellaneous	181	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>113,694</b>	<b>133,113</b>	<b>15,663</b>
<b>Resources Available:</b>	<b>132,722</b>	<b>138,697</b>	<b>-12,268</b>
<b>Expenditures:</b>			
Personal Services	90,984	91,500	103,000
Contractual	22,050	18,800	19,400
Commodities	3,165	4,600	4,600
Capital Outlay	8,524	48,800	0
Neighborhood Revitalization Rebate	2,415	2,928	2,710
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>127,138</b>	<b>166,628</b>	<b>129,710</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>5,584</b>	<b>-27,931</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
2013/2014/2015 Budget Authority Amount:	124,018	172,278	129,710
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,710
		Tax Required	141,978
		Delinquent Comp Rate: 0.0%	0
		Amount of 2014 Ad Valorem Tax	141,978

Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Noxious Weed	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>249,379</b>	<b>205,243</b>	<b>58,827</b>
<b>Receipts:</b>			
Ad Valorem Tax	27,070	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	478	411	0
Motor Vehicle Tax	3,411	3,686	0
Recreational Vehicle Tax	45	51	0
16/20 M Vehicle Tax	1,943	661	0
Chemicals	78,644	60,000	60,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>111,591</b>	<b>64,809</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>360,970</b>	<b>270,052</b>	<b>118,827</b>
<b>Expenditures:</b>			
Personal Services	57,071	60,000	69,000
Contractual	7,923	8,175	9,425
Commodities	85,941	143,050	133,400
Capital Outlay	4,130	0	30,000
Neighborhood Revitalization Rebate	662	0	2,393
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>155,727</b>	<b>211,225</b>	<b>244,218</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>205,243</b>	<b>58,827</b>	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	251,379	241,225	244,218
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,218
		Tax Required	125,391
		Delinquent Comp Rate: 0.0%	0
		Amount of 2014 Ad Valorem Tax	125,391

Adopted Budget Ambulance Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>115,329</b>	<b>103,421</b>	<b>79,598</b>
<b>Receipts:</b>			
Ad Valorem Tax	315,943	263,965	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,336	2,537	0
Motor Vehicle Tax	36,714	43,020	29,323
Recreational Vehicle Tax	485	596	364
16/20 M Vehicle Tax	6,464	7,709	5,888
Collections	200,551	177,000	170,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>562,493</b>	<b>494,827</b>	<b>205,575</b>
<b>Resources Available:</b>	<b>677,822</b>	<b>598,248</b>	<b>285,173</b>
<b>Expenditures:</b>			
Personal Services	408,843	408,000	411,480
Contractual	59,006	54,500	55,250
Commodities	50,950	34,500	39,000
Capital Outlay	43,121	15,000	89,000
Construction Grant	4,752	0	0
Neighborhood Revitalization Rebate	7,729	6,650	6,023
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>574,401</b>	<b>518,650</b>	<b>600,753</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>103,421</b>	<b>79,598</b>	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	555,868	587,650	600,753
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	600,753
		Tax Required	315,580
		Delinquent Comp Rate: 0.0%	0
		Amount of 2014 Ad Valorem Tax	315,580

Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Hospital Maintenance</b>			
<b>Unencumbered Cash Balance Jan 1</b>	<b>22,679</b>	<b>14,378</b>	<b>0</b>
<b>Receipts:</b>			
Ad Valorem Tax	197,128	215,299	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,542	1,668	0
Motor Vehicle Tax	22,638	26,843	23,917
Recreational Vehicle Tax	299	372	297
16/20 M Vehicle Tax	4,542	4,810	4,802
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>226,149</b>	<b>248,992</b>	<b>29,016</b>
<b>Resources Available:</b>	<b>248,828</b>	<b>263,370</b>	<b>29,016</b>
<b>Expenditures:</b>			
Appropriations	229,628	257,946	265,240
Neighborhood Revitalization Rebate	4,822	5,424	4,596
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>234,450</b>	<b>263,370</b>	<b>269,836</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>14,378</b>	<b>0</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
2013/2014/2015 Budget Authority Amount:	229,628	271,924	269,836
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		269,836
	Tax Required		240,820
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			240,820

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Employee Benefits</b>			
<b>Unencumbered Cash Balance Jan 1</b>	<b>94,873</b>	<b>-21,868</b>	<b>4,869</b>
<b>Receipts:</b>			
Ad Valorem Tax	1,149,311	1,392,052	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,045	9,709	0
Motor Vehicle Tax	129,891	156,498	154,639
Recreational Vehicle Tax	1,715	2,168	1,921
16/20 M Vehicle Tax	27,219	28,044	31,050
Collections	1,382	0	0
Transfer from General Fund	23,101	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,341,664</b>	<b>1,588,471</b>	<b>187,610</b>
<b>Resources Available:</b>	<b>1,436,537</b>	<b>1,566,603</b>	<b>192,479</b>
<b>Expenditures:</b>			
Social Security	149,438	166,000	170,000
Employee Retirement	159,822	167,000	213,000
Unemployment Insurance	26,567	10,000	7,000
Workmen's Comp Insurance	95,235	87,363	100,000
Health Insurance	2,227	4,000	4,000
Transfer to Health Reserve	997,000	1,092,300	1,092,300
Neighborhood Revitalization Rebate	28,116	35,071	27,120
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,458,405</b>	<b>1,561,734</b>	<b>1,613,420</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>-21,868</b>	<b>4,869</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
2013/2014/2015 Budget Authority Amount:	1,458,896	1,574,371	1,613,420
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,613,420
	Tax Required		1,420,941
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			1,420,941

Smith County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Mental Health	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Receipts:</b>			
Ad Valorem Tax	20,154	20,825	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	178	186	0
Motor Vehicle Tax	2,411	2,745	2,313
Recreational Vehicle Tax	32	38	29
16/20 M Vehicle Tax	497	492	465
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>23,272</b>	<b>24,286</b>	<b>2,807</b>
<b>Resources Available:</b>	<b>23,272</b>	<b>24,286</b>	<b>2,807</b>
<b>Expenditures:</b>			
Appropriations	22,779	23,761	24,900
Neighborhood Revitalization Rebate	493	525	430
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>23,272</b>	<b>24,286</b>	<b>25,330</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	23,587	24,525	25,330
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		25,330
		Tax Required	22,523
Delinquent Comp Rate:	0.0%		0
	Amount of 2014 Ad Valorem Tax		22,523

Adopted Budget Mental Retardation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Receipts:</b>			
Ad Valorem Tax	23,875	23,778	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	212	221	0
Motor Vehicle Tax	2,855	3,252	2,641
Recreational Vehicle Tax	38	45	33
16/20 M Vehicle Tax	582	583	530
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>27,562</b>	<b>27,879</b>	<b>3,204</b>
<b>Resources Available:</b>	<b>27,562</b>	<b>27,879</b>	<b>3,204</b>
<b>Expenditures:</b>			
Appropriations	26,978	27,280	27,953
Neighborhood Revitalization Rebate	584	599	482
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>27,562</b>	<b>27,879</b>	<b>28,435</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	27,953	28,143	28,435
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		28,435
		Tax Required	25,231
Delinquent Comp Rate:	0.0%		0
	Amount of 2014 Ad Valorem Tax		25,231

Smith County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>95,327</b>	<b>131,503</b>	<b>99,553</b>
<b>Receipts:</b>			
Tax Collections	232,551	225,000	225,000
User Fees	26,099	2,000	2,000
Land Rent	3,824	4,000	4,000
Miscellaneous	26,164	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>288,638</b>	<b>231,000</b>	<b>231,000</b>
<b>Resources Available:</b>	<b>383,965</b>	<b>362,503</b>	<b>330,553</b>
<b>Expenditures:</b>			
Personal Services	79,591	77,500	79,060
Contractual	24,566	55,350	62,800
Commodities	41,050	48,400	34,200
KPERS	6,283	7,400	7,800
Social Security	5,936	6,000	6,050
Health Insurance	54,909	48,000	60,000
Unemployment Insurance	127	300	300
Transfer to Equipment Reserve	25,000	12,500	12,500
Transfer to Post Closure	15,000	7,500	7,500
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>252,462</b>	<b>262,950</b>	<b>270,210</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>131,503</b>	<b>99,553</b>	<b>60,343</b>
2013/2014/2015 Budget Authority Amount:	323,340	288,950	270,210

Adopted Budget Special Alcohol	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>23,448</b>	<b>23,523</b>	<b>23,591</b>
<b>Receipts:</b>			
Private Club Liquor Tax	10,075	10,068	9,713
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,075</b>	<b>10,068</b>	<b>9,713</b>
<b>Resources Available:</b>	<b>33,523</b>	<b>33,591</b>	<b>33,304</b>
<b>Expenditures:</b>			
Contractual	10,000	10,000	33,304
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>33,304</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>23,523</b>	<b>23,591</b>	<b>0</b>
2013/2014/2015 Budget Authority Amount:	15,000	20,000	33,304

Smith County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Telephone	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>2,847</b>	<b>0</b>	<b>0</b>
<b>Receipts:</b>			
Collections	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>2,847</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Commodities	2,847	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,847</b>	<b>0</b>	<b>0</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>	<b>0</b>
2013/2014/2015 Budget Authority Amount:	27,846	0	0

Adopted Budget E-911 Telephone	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>22,323</b>	<b>0</b>	<b>0</b>
<b>Receipts:</b>			
State Aid	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>22,323</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Commodities	22,323	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>22,323</b>	<b>0</b>	<b>0</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>	<b>0</b>
2013/2014/2015 Budget Authority Amount:	34,496	15,923	0

Smith County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sales Tax	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>334,964</b>	<b>189,405</b>	<b>232,311</b>
<b>Receipts:</b>			
Sales Tax Collections	527,323	500,000	500,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>527,323</b>	<b>500,000</b>	<b>500,000</b>
<b>Resources Available:</b>	<b>862,287</b>	<b>689,405</b>	<b>732,311</b>
<b>Expenditures:</b>			
Lease Payment - PBC 2009	213,497	76,050	0
Lease Payment - PBC 2013	0	95,450	252,750
Lease Payment - Bank	30,595	30,594	0
Capital Outlay	23,790	255,000	350,000
Smitch County Memorial Hospital	405,000	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>672,882</b>	<b>457,094</b>	<b>602,750</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>189,405</b>	<b>232,311</b>	<b>129,561</b>
2013/2014/2015 Budget Authority Amount:	386,483	702,094	602,750

Adopted Budget New Generation E-911	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Unencumbered Cash Balance Jan 1</b>	<b>21,625</b>	<b>56,737</b>	<b>46,737</b>
<b>Receipts:</b>			
State Aid	0		
Collections	49,941	45,000	45,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>49,941</b>	<b>45,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>71,566</b>	<b>101,737</b>	<b>91,737</b>
<b>Expenditures:</b>			
Commodities	14,829	55,000	0
Telephone	0	0	9,432
AOS	0	0	34,416
NexTech	0	0	26,940
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>14,829</b>	<b>55,000</b>	<b>70,788</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>56,737</b>	<b>46,737</b>	<b>20,949</b>
2013/2014/2015 Budget Authority Amount:	41,000	62,625	70,788





**NOTICE OF BUDGET HEARING**

The governing body of  
**Smith County**  
will meet on August 25, 2014 at 9:00 A.M. at Smith County Courthouse 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 Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	1,502,127	31.225	1,494,082	26.641	1,626,956	1,301,641	32.432
Bond & Interest	29,130	0.762	20,739	0.454	5,105	0	0.000
Road & Bridge	2,139,409	36.502	2,277,082	51.513	2,704,452	1,932,840	48.160
Health	393,517	5.377	479,416	4.869	527,336	184,377	4.594
Appraiser's Cost	127,138	2.998	166,628	3.236	129,710	141,978	3.538
Noxious Weed	155,727	0.822	211,225	0.000	244,218	125,391	3.124
Ambulance Service	574,401	9.594	518,650	7.349	600,753	315,580	7.863
Hospital Maintenance	234,450	5.986	263,370	5.994	269,836	240,820	6.000
Employee Benefits	1,458,405	34.900	1,561,734	38.754	1,613,420	1,420,941	35.405
Mental Health	23,272	0.612	24,286	0.580	25,330	22,523	0.561
Mental Retardation	27,562	0.725	27,879	0.662	28,435	25,231	0.629
Solid Waste	252,462		262,950		270,210		
Special Alcohol	10,000		10,000		33,304		
911 Telephone	2,847		0		0		
E-911 Telephone	22,323		0		0		
Sales Tax	672,882		457,094		602,750		
New Generation E-911	14,829		55,000		70,788		
Non-Budgeted Funds-A	264,231						
Non-Budgeted Funds-B	1,626,666						
<b>Totals</b>	<b>9,531,378</b>	<b>129.503</b>	<b>7,830,135</b>	<b>140.052</b>	<b>8,752,603</b>	<b>5,711,322</b>	<b>142.306</b>
Less: Transfers	1,312,991		1,174,100		1,337,405		
Net Expenditure	8,218,387		6,656,035		7,415,198		
<b>Total Tax Levied</b>	<b>4,342,819</b>		<b>5,133,349</b>		<b>xxxxxxxxxxxxxxxxxxx</b>		
Assessed Valuation	33,534,096		36,653,681		40,133,968		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	75,000	47,500	20,000
Lease Pur. Princ.	2,995,801	3,142,559	3,387,964
<b>Total</b>	<b>3,070,801</b>	<b>3,190,059</b>	<b>3,407,964</b>

\*Tax rates are expressed in mills

Sharon Wolters

Clerk



**Sample Notice of Vote Publication**

**Notice of Vote - Smith County**

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. \_\_\_\_\_ members voted in favor of the budget and \_\_\_\_\_ members voted against the budget.

**Sample Notice of Vote Publication**

<b>Notice of Vote - Smith County</b>	
<b>Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047</b>	
<b>Total Property Tax Levied</b>	
<b>2014 Budget</b>	<b>\$ <u>5,133,349</u></b>
<b>2015 Budget</b>	<b>\$ <u>5,711,322</u></b>
<b>Approved (vote) _____ to _____</b>	

# Public Notice

(First published in the Smith County Pioneer, on Thursday, Aug. 7, 2014)

**IN THE DISTRICT COURT OF SMITH COUNTY, KANSAS**

In the Matter of the Estate of ALVINA ANNA KUHLMANN, Deceased.

Case No. 2014-PR-04

**NOTICE OF HEARING ON PETITION FOR FINAL SETTLEMENT**

**THE STATE OF KANSAS TO ALL PERSONS CONCERNED:**

You are hereby notified

that a petition has been filed in this Court by LARINDA J. FELDMANN, Executor of the estate of ALVINA ANNA KUHLMANN, deceased, praying for a final settlement of the estate, approval of her acts, proceedings and accounts as Executor, allowance for executor's and attorneys' fees and expenses, determination of the heirs, devisees and legatees entitled to the estate and assignment to them in accordance with the will of ALVINA ANNA KUHLMANN, deceased.

You are hereby required to file your written defenses thereto on or before AUGUST 29, 2014, at 11:00 o'clock A.M., on

said day, in said Court, in the City of Smith Center, Smith County, Kansas, at which time and place said cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon said petition.

LARINDA J. FELDMANN EXECUTOR

Michael-Shannon McDowell Attorney at Law, Chartered 120 E. Court, P.O. Box 68 Smith Center, Kansas 66967 Tel: 785-282-6688 Fax: 785-282-6870 Attorney for Executors

32-3t

# Weather Report

By Bob Levin

Date	High	Low	Prec.
07/30	85	62	0.00
07/31	83	57	0.00
08/01	90	58	0.00
08/02	88	61	0.00
08/03	94	61	0.13
08/04	96	63	0.00
08/05	96	65	0.00

August prec. to Date: 0.13  
2014 prec. to date: 17.38

On the internet: [angelfire.com/ks3/weather/index.html](http://angelfire.com/ks3/weather/index.html)

# Public Notice

(First published in the Smith County Pioneer on Thursday, Aug. 7, 2014)

State of Kansas  
County  
2015

**NOTICE OF BUDGET HEARING**

The governing body of Smith County will meet on August 25, 2014 at 9:00 A.M. at Smith County Courthouse for the purpose of hearing and reviewing 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 Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limit of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Tax Rate**
General	1,262,122	31.252	1,090,000	26.611	1,034,994	1,261,441	31.433
Interest & Interest	26,126	6.563	26,700	6.654	26,700	0	0.000
Board & Bridge	2,139,469	54.080	2,227,892	51.113	2,794,453	1,933,908	48.188
Health	293,417	7.377	478,424	11.889	527,534	194,277	4.981
Department of Court	127,326	3.236	164,000	4.126	164,000	141,978	3.528
Department of Work	145,722	3.623	211,221	5.280	249,218	123,261	3.126
Adult/Youth Services	274,488	6.994	311,600	7.782	308,725	915,289	23.023
Specialized Maintenance	234,499	5.965	263,770	6.681	246,434	248,650	6.280
Department of Health	1,428,485	36.380	1,541,224	38.724	1,415,436	1,428,641	36.445
Animal Services	25,473	6.433	21,200	5.300	21,200	22,525	5.761
Animal Services	22,465	5.725	22,600	5.663	22,600	25,211	6.389
Animal Welfare	292,465	7.402	268,800	6.683	278,219	0	0.000
Special Alcohol	18,889	4.768	10,000	2.525	31,585	0	0.000
PTI Telephone	3,847	0.974	0	0.000	0	0	0.000
PTI Telephone	23,321	5.892	0	0.000	0	0	0.000
Police Tax	68,217	17.317	421,000	104.850	462,726	0	0.000
New Contract B-911	14,629	3.698	55,929	14.045	70,728	0	0.000
New Contract B-911	244,231	61.781	0	0.000	0	0	0.000
New Contract B-911	1,824,646	45.981	0	0.000	0	0	0.000
Total	9,558,213	228.283	7,826,228	198.822	8,792,692	5,711,523	142.286
Less: Taxation	1,312,591	33.126	1,174,188	29.342	1,377,452	0	0.000
Net Expenditure	8,245,622	20.511	6,652,040	16.640	7,415,240	0	0.000
Total Tax Levied	4,243,819	106.772	6,133,349	153.180	6,133,349	0	0.000
Assessed Valuation	33,734,095	123.511	36,653,481	145.681	46,133,944	0	0.000

Outstanding Indebtedness:

	2012	2013	2014
January 1	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	25,000	0	0
Less: Pr. Pmt.	2,981,811	0	0
Total	2,956,811	0	0

\*Tax rates are expressed in mills

32-1t

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