

**CERTIFICATE**

To the Clerk of Smith County, State of Kansas

We, the undersigned, officers of

**Smith Center City**

- 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 2021; and  
 (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	1,548,562	557,829
Debt Service	10-113			
Library	12-1220	9	63,240	57,514
Industrial Development	12-1617b	10	45,000	8,849
Employee Benefit	12-16,102	10	289,432	230,000
Special Highway		11	89,229	
Special Parks & Recreation		11	25,331	
Waste Disposal		12	739,933	
Economic Development		12	318,226	
Airport		13	135,804	
Golf Course		13	69,920	
Water		14	1,266,853	
Non-Budgeted Funds-A		15		
Non-Budgeted Funds-B		16		
<b>Totals for City</b>		xxxxxx	4,591,530	854,192
Recreation	12-1927	9	46,950	26,544
<b>Totals Includes Recreation</b>		xxxxxx	4,638,480	880,736
				County Clerk's Use Only
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**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**880,736**

**NO**

Nov 1, 2020 Total Assessed Valuation

Assisted by:

Mapes & Miller LLP

PO Box 266

Phillipsburg, KS 67661

Email:

Attest: \_\_\_\_\_, 2020

County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ <u>823,268</u>
2. Library levy in 2020 budget	- \$ <u>53,389</u>
Recreation Commission levy in 2020 budget	- \$ <u>24,641</u>
3. Net tax levy	\$ <u>745,238</u>

**2021 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2020 :	+ <u>428,007</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>114,757</u>	
5b. Personal property 2019	- <u>124,958</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>1,554</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>429,561</u>	
11. Total estimated valuation July 1, 2020	<u>8,848,236</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0510</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>38,026</u>	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u>1.80%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>13,414</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>51,440</u></b>	

See Summary of Significant Assumptions. No assurance is provided.

**2021 Revenue Adjustments**

17. Property tax revenues for debt service in 2021 budget:			+	<u>0</u>
Property tax revenues for debt service in 2020 budget:			-	<u>0</u>
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget:			+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget:			+	<u>          </u>
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+	<u>          </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+	<u>          </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+	<u>          </u>
23. Law enforcement expenses - 2021 budget:		+		<u>180,000</u>
Law enforcement expenses - 2020 budget:		-		<u>196,200</u>
CPI adjustment	1.80%			<u>3,532</u>
Increase law enforcement expenses in 2021 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2021 budget:		+		<u>85,000</u>
Fire protection expenses - 2020 budget:		-		<u>85,000</u>
CPI adjustment	1.80%			<u>1,530</u>
Increase fire protection expense in 2021 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2021 budget:		+		<u>          </u>
Emergency medical expenses - 2020 budget:		-		<u>          </u>
CPI adjustment	1.80%			<u>0</u>
Increase emergency medical expenses in 2021 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
<b>26. Total Revenue Adjustments</b>				<u><u>0</u></u>
See Summary of Significant Assumptions. No assurance is provided.				

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2021 budget:	+	<u>57,514</u>
Recreation Commission Tax Levy - 2021 budget:	+	26,544
Other tax entity levy - 2021 budget:	+	<u>          </u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>		<u>84,058</u>
<b>29. Levy for Dissolved Taxing Entity (Use the First Year After Dissolved)</b>	+	<u>0</u>
<b>30. Total Computed Tax Levy</b>		<u>880,736</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
2020 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.018	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy - Less Levy for Other Governmental Units

**Exemption from Election Requirement** **#DIV/0!**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)		
2020 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	

CPI Adjustment	13,414
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	13,414

**Exemption from Election Requirement** **Yes**

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

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

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	538,586	45,000	970	1,411	4,665	144
Debt Service						
Library	53,389	4,461	96	140	462	14
Industrial Development	8,211	686	15	22	71	2
Employee Benefit	198,441	16,580	358	520	1,718	53
Recreation	24,641	2,059	44	65	213	7
<b>TOTAL</b>	<b>798,627</b>	<b>66,727</b>	<b>1,439</b>	<b>2,093</b>	<b>6,916</b>	<b>213</b>

County Treas Motor Vehicle Estimate 66,727  
 County Treas Recreational Vehicle Estimate 1,439  
 County Treas 16/20M Vehicle Estimate 2,093  
 County Treas Commercial Vehicle Tax Estimate 6,916  
 County Treas Watercraft Tax Estimate 213

Motor Vehicle Factor 0.08355  
 Recreational Vehicle Factor 0.00180  
 16/20M Vehicle Factor 0.00262  
 Commercial Vehicle Factor 0.00866  
 Watercraft Factor 0.00027

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
Water Fund	Water Improvement Fund	56,175	140,000	143,376	12-1,118
Waste Disposal Fund	Airport Fund	22,000			12-1,118
Waste Disposal Fund	Equipment Reserve Fund	75,000	100,000	100,000	12-1,118
Employee Benefits	Partially Self-Fund Health		3,900	5,000	12-2615
Economic Development	Econ Dev Rev Loan		15,000	21,000	Res 12-02
	<b>Totals</b>	153,175	258,900	269,376	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	153,175	258,900	269,376	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
Kansas Public Water Supp	12/1/2012	8/1/2035	2.16	3,274,703	2,727,238	2/01 8/01	2/01 8/01	48,713	144,377	46,086	147,512
Kansas Water Pollution	10/1/2004	9/1/2027	2.83	1,661,831	778,172	3/01 9/01	3/01 9/01	19,513	87,977	17,227	90,485
<b>Total Revenue Bonds</b>					<b>3,505,410</b>			<b>68,226</b>	<b>232,354</b>	<b>63,313</b>	<b>237,997</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,505,410</b>			<b>68,226</b>	<b>232,354</b>	<b>63,313</b>	<b>237,997</b>

See Summary of Significant Assumptions. No assurance is provided.

**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 1,2020	Payments Due 2020	Payments Due 2021
2018 Fire Truck	8/15/2017	240	1.00	259,234	207,387	27,932	27,673
<b>Totals</b>					<b>207,387</b>	<b>27,932</b>	<b>27,673</b>

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

See Summary of Significant Assumptions. No assurance is provided.



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2021**

Library found in: Smith Center City  
Smith County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$53,389	\$57,514
Delinquent Tax	\$1,750	\$1,750
Motor Vehicle Tax	\$4,320	\$4,461
Recreational Vehicle Tax	\$77	\$96
16/20M Vehicle Tax	\$166	\$140
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$59,702	\$63,961
Difference in Total Taxes:	\$4,259	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$8,215,609	\$8,848,236
Did Assessed Valuation Decrease?	No	
Levy Rate	6.499	6.500
Difference in Levy Rate:	0.001	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions. No assurance is provided.

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

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	423,466	492,459	467,976
Receipts:			
Ad Valorem Tax	495,749	538,586	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,079	13,000	15,000
Motor Vehicle Tax	76,962	44,237	45,000
Recreational Vehicle Tax	1,572	791	970
16/20M Vehicle Tax	1,700	1,701	1,411
Commercial Vehicle Tax	8,616	1,973	4,665
Watercraft Tax		162	144
Gross Earning (Intangible) Tax	25,118	27,000	22,179
Excise Tax	26	30	29
Lot Clean-Up	2,750	3,000	3,500
Highway Connecting Links	12,713	12,900	12,900
Local Alcoholic Liquor Tax	5,715	7,137	5,230
Franchise Tax	166,258	168,000	170,000
Licenses & Permits	4,881	5,000	5,100
Fines	1,399	1,500	2,000
Key Deposits	625	1,000	1,200
Vehicle ID Number Receipts	1,150	1,500	1,500
Swimming Pool & Concessions	16,714	19,000	20,000
Rents	1,111	2,000	2,000
Reimbursements	101,877	120,000	130,000
Fire Department Receipts	29,598	32,000	33,000
Local Grants/Donations	33,186	35,000	35,000
Transportation Fares	7,877	10,000	11,000
Sale of Property	28,997	30,000	30,000
Federal Aid	1,720	5,000	5,000
Interest on Idle Funds	2,871	3,000	3,100
Neighborhood Revitalization Rebate	-11,175	-9,000	-17,926
Miscellaneous	4,247	20,000	38,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,033,336</b>	<b>1,094,517</b>	<b>580,002</b>
<b>Resources Available:</b>	<b>1,456,802</b>	<b>1,586,976</b>	<b>1,047,978</b>

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	1,456,802	1,586,976	1,047,978
Expenditures:			
General Government	455,452	480,000	731,730
Police Department	141,942	178,000	180,000
Fire Department	67,982	80,000	85,000
Street Department	199,816	211,000	318,832
Park Department	5,320	15,000	25,000
Swimming Pool	47,617	57,000	83,000
Street Lighting	29,841	35,000	45,000
Audit & Accounting	10,025	11,000	15,000
Subtotal detail (Should agree with detail)	957,995	1,067,000	1,483,562
Municipal Court Salaries		2,000	3,100
Municipal Court Commodities			1,900
Cash Forward (2021 column)			
Miscellaneous	6,348	50,000	60,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>964,343</b>	<b>1,119,000</b>	<b>1,548,562</b>
Unencumbered Cash Balance Dec 31	492,459	467,976	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,316,011	1,530,013	1,548,562
		Non-Appropriated Balance	40,000
		Total Expenditure/Non-Appr Balance	1,588,562
		Tax Required	540,584
	Delinquent Comp Rate:	3.2%	17,245
		Amount of 2020 Ad Valorem Tax	557,829

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	262,720	270,000	308,200
Contractual	102,381	110,000	225,617
Commodities	60,193	65,000	98,000
Capital Outlay	30,158	35,000	99,913
<b>Total</b>	<b>455,452</b>	<b>480,000</b>	<b>731,730</b>
<b>Police Department</b>			
Salaries	110,323	113,000	118,000
Contractual	18,297	25,000	30,000
Commodities	13,322	20,000	20,000
Capital Outlay	0	20,000	12,000
<b>Total</b>	<b>141,942</b>	<b>178,000</b>	<b>180,000</b>
<b>Fire Department</b>			
Contractual	26,439	30,000	35,700
Commodities	13,351	20,000	16,200
Capital Outlay	28,192	30,000	33,100
<b>Total</b>	<b>67,982</b>	<b>80,000</b>	<b>85,000</b>
<b>Street Department</b>			
Salaries	93,450	99,000	105,000
Contractual	41,580	42,000	63,432
Commodities	62,638	65,000	80,400
Capital Outlay	2,148	5,000	70,000
<b>Total</b>	<b>199,816</b>	<b>211,000</b>	<b>318,832</b>
<b>Park Department</b>			
Salaries			2,500
Contractual	2,529	5,000	5,000
Commodities	2,791	10,000	11,500
Capital Outlay			6,000
<b>Total</b>	<b>5,320</b>	<b>15,000</b>	<b>25,000</b>
<b>Swimming Pool</b>			
Salaries	30,572	35,000	41,000
Contractual	4,946	6,000	12,000
Commodities	12,099	15,000	25,000
Capital Outlay		1,000	5,000
<b>Total</b>	<b>47,617</b>	<b>57,000</b>	<b>83,000</b>
<b>Street Lighting</b>			
Contractual	29,841	35,000	45,000
<b>Total</b>	<b>29,841</b>	<b>35,000</b>	<b>45,000</b>
<b>Audit &amp; Accounting</b>			
Contractual	10,025	11,000	15,000
<b>Total</b>	<b>10,025</b>	<b>11,000</b>	<b>15,000</b>
<b>Page 1 - Total</b>	<b>957,995</b>	<b>1,067,000</b>	<b>1,483,562</b>

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,876	2,554	2,358
Receipts:			
Ad Valorem Tax	48,411	53,389	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,072	1,750	1,750
Motor Vehicle Tax	7,347	4,320	4,461
Recreational Vehicle Tax	150	77	96
16/20M Vehicle Tax	163	166	140
Commercial Vehicle Tax	822	193	462
Watercraft Tax		16	14
Excise Tax	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,091	-907	-1,777
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>56,877</b>	<b>59,004</b>	<b>5,146</b>
<b>Resources Available:</b>	<b>58,753</b>	<b>61,558</b>	<b>7,504</b>
Expenditures:			
Personal Services	49,897	50,250	52,000
Contractual Services	264	2,850	4,940
Appropriation to Library Board	6,038	6,100	6,300
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>56,199</b>	<b>59,200</b>	<b>63,240</b>
Unencumbered Cash Balance Dec 31	2,554	2,358	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amou	57,440	60,440	63,240
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			63,240
Tax Required			55,736
Delinquent Comp Rate: 3.2%			1,778
Amount of -1 Ad Valorem Tax			57,514

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,015	1,815	269
Receipts:			
Ad Valorem Tax	22,340	24,641	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	495	800	800
Motor Vehicle Tax	3,391	1,994	2,059
Recreational Vehicle Tax	69	36	44
16/20M Vehicle Tax	75	77	65
Commercial Vehicle Tax	380	89	213
Watercraft Tax		7	7
Excise Tax	1		
Donations & Local Grants	1,565	2,000	2,000
Insurance Proceeds	2,962	8,000	14,590
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-504	-490	-820
Miscellaneous	325	3,000	2,000
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>31,099</b>	<b>40,154</b>	<b>20,958</b>
<b>Resources Available:</b>	<b>32,114</b>	<b>41,969</b>	<b>21,227</b>
Expenditures:			
Personal Services	7,153	8,200	8,400
Contractual Services	2,486	2,500	5,050
Commodities			
Capital Outlay		10,000	11,500
Appropriation to Rec Commission	20,660	21,000	22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>30,299</b>	<b>41,700</b>	<b>46,950</b>
Unencumbered Cash Balance Dec 31	1,815	269	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amou	50,800	50,800	46,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,950
Tax Required			25,723
Delinquent Comp Rate: 3.2%			821
Amount of 2020 Ad Valorem Tax			26,544

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Industrial Development</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	42,922	43,671	35,652
Receipts:			
Ad Valorem Tax	7,447	8,211	XXXXXXXXXXXXXXXXXX
Delinquent Tax	165	250	250
Motor Vehicle Tax	1,130	665	686
Recreational Vehicle Tax	23	12	15
16/20M Vehicle Tax	25	26	22
Commercial Vehicle Tax	127	30	71
Watercraft Tax		2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-168	-140	-273
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>8,749</b>	<b>9,056</b>	<b>773</b>
<b>Resources Available:</b>	<b>51,671</b>	<b>52,727</b>	<b>36,425</b>
Expenditures:			
Contractual	8,000	17,075	45,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>8,000</b>	<b>17,075</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	43,671	35,652	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	39,263	39,263	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	8,575
		Delinquent Comp Rate: 3.2%	274
		Amount of 2020 Ad Valorem Tax	8,849

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefit</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	51,762	32,747	23,418
Receipts:			
Ad Valorem Tax	179,498	198,441	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,472	5,500	5,500
Motor Vehicle Tax	24,456	16,018	16,580
Recreational Vehicle Tax	500	287	358
16/20M Vehicle Tax	541	616	520
Commercial Vehicle Tax	2,737	714	1,718
Watercraft Tax		59	53
Reimbursements	21,547	25,000	25,000
Excise Tax	8		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,046	-3,364	-6,605
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>228,713</b>	<b>243,271</b>	<b>43,124</b>
<b>Resources Available:</b>	<b>280,475</b>	<b>276,018</b>	<b>66,542</b>
Expenditures:			
Social Security & Medicare Tax	47,946	48,000	50,000
Retirement	50,704	51,000	55,000
Workman's Compensation	12,941	13,000	14,000
Health Insurance	125,112	125,200	150,982
Dental Insurance	9,247	9,500	12,000
Vision Care	955	1,000	1,200
Unemployment Tax	823	1,000	1,250
Trans to Part Self-Funded Health Ins		3,900	5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>247,728</b>	<b>252,600</b>	<b>289,432</b>
Unencumbered Cash Balance Dec 31	32,747	23,418	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	267,800	281,000	289,432
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	289,432
		Tax Required	222,890
		Delinquent Comp Rate: 3.2%	7,110
		Amount of 2020 Ad Valorem Tax	230,000

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	87,595	51,819	52,839
Receipts:			
State of Kansas Gas Tax	43,691	41,020	36,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>43,691</b>	<b>41,020</b>	<b>36,390</b>
<b>Resources Available:</b>	<b>131,286</b>	<b>92,839</b>	<b>89,229</b>
Expenditures:			
Contractual Services	29,920	12,000	37,480
Commodities	49,547	28,000	51,749
Capital Outlay		0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>79,467</b>	<b>40,000</b>	<b>89,229</b>
Unencumbered Cash Balance Dec 31	51,819	52,839	0
2019/2020/2021 Budget Authority Amount	91,747	91,700	89,229

Adopted Budget <b>Special Parks &amp; Recreation</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,189	20,964	20,101
Receipts:			
Local Alcoholic Liquor	5,715	7,137	5,230
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,715</b>	<b>7,137</b>	<b>5,230</b>
<b>Resources Available:</b>	<b>21,904</b>	<b>28,101</b>	<b>25,331</b>
Expenditures:			
Contractual Services		7,000	10,037
Commodities	940	1,000	15,294
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>940</b>	<b>8,000</b>	<b>25,331</b>
Unencumbered Cash Balance Dec 31	20,964	20,101	0
2019/2020/2021 Budget Authority Amount	15,809	21,794	25,331

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Waste Disposal</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	520,828	474,314	409,433
Receipts:			
Waste Disposal Receipts	322,106	325,000	328,000
Interest on Idle Funds			
Miscellaneous	430	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>322,536</b>	<b>327,500</b>	<b>330,500</b>
<b>Resources Available:</b>	<b>843,364</b>	<b>801,814</b>	<b>739,933</b>
Expenditures:			
Personal Services	76,252	78,000	121,500
Contractual Services	53,224	60,000	62,000
Commodities	20,235	25,000	50,000
Capital Outlay	12,749	20,000	83,179
Principal Payment	85,539	87,977	90,485
Interest Expense	21,736	19,513	17,227
Service Fee	2,106	1,891	1,669
Reimbursements	209		
Reserves			213,873
Transfer to General Fund			
Transfer to Equipment Reserve	75,000	100,000	100,000
Transfer to Airport Fund	22,000		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>369,050</b>	<b>392,381</b>	<b>739,933</b>
Unencumbered Cash Balance Dec 31	474,314	409,433	0
2019/2020/2021 Budget Authority Amount	702,345	696,447	739,933

Adopted Budget <b>Economic Development</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	178,726	172,985	145,226
Receipts:			
Sales Tax	137,629	145,000	150,000
Compensating Use Tax	20,156	22,000	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>157,785</b>	<b>167,000</b>	<b>173,000</b>
<b>Resources Available:</b>	<b>336,511</b>	<b>339,985</b>	<b>318,226</b>
Expenditures:			
Personal Services	29,740	35,000	79,000
Contractual Services	131,122	132,000	171,896
Commodities	914	1,000	10,000
Capital Outlay		6,759	31,330
Trans to Economic Dev Revolving		15,000	21,000
Trans to Loan Grant Fund			
Cash Forward (2021 column)			
Miscellaneous	1,750	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>163,526</b>	<b>194,759</b>	<b>318,226</b>
Unencumbered Cash Balance Dec 31	172,985	145,226	0
2019/2020/2021 Budget Authority Amount	282,861	323,226	318,226

See Summary of Significant Assumptions. No assurance is provided.



Smith Center City

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Airport</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,831	804	34,804
Receipts:			
Hanger Rent	11,100	15,000	16,000
Farm Ground Rent	7,138	10,000	10,000
Fuel Sales	49,372	55,000	55,000
County Allocations	1,537	5,000	6,000
Local Grants/Donations	3,860	4,200	10,000
Sales Tax	1,420	1,800	2,000
Transfer from Waste Disposal Fund	22,000		
Miscellaneous	942	2,000	2,000
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>97,369</b>	<b>93,000</b>	<b>101,000</b>
<b>Resources Available:</b>	<b>102,200</b>	<b>93,804</b>	<b>135,804</b>
Expenditures:			
Contractual Services	22,444	25,000	40,804
Commodities	50,398	33,000	60,000
Capital Outlay	28,554	1,000	35,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>101,396</b>	<b>59,000</b>	<b>135,804</b>
Unencumbered Cash Balance Dec 31	804	34,804	0
2019/2020/2021 Budget Authority Amount	100,066	101,631	135,804

**See Tab A**

Adopted Budget <b>Golf Course</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,627	820	9,620
Receipts:			
Dues	17,933	22,000	24,000
Rentals	6,029	6,500	8,000
Fees	5,522	6,000	6,500
Tournaments	6,540	7,000	7,500
Local Grants/Donations	1,776	8,000	10,000
Insurance Income	0		
Interest on Idle Funds	103	300	300
Miscellaneous	3,119	4,000	4,000
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>41,022</b>	<b>53,800</b>	<b>60,300</b>
<b>Resources Available:</b>	<b>42,649</b>	<b>54,620</b>	<b>69,920</b>
Expenditures:			
Contractual Services	14,425	15,000	25,000
Commodities	23,989	25,000	34,892
Capital Outlay	3,415	5,000	10,028
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>41,829</b>	<b>45,000</b>	<b>69,920</b>
Unencumbered Cash Balance Dec 31	820	9,620	0
2019/2020/2021 Budget Authority Amount	67,128	67,128	69,920

See Summary of Significant Assumptions. No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	660,921	798,963	507,053
<b>Receipts:</b>			
Water Sales	539,524	552,000	555,000
Sales Tax	137,629	145,000	150,000
Compensating Use Tax	20,156	21,000	22,000
Petty Cash	1,331	1,500	1,600
Reimbursements	1,527	2,000	2,000
Installation Charges	2,612	3,000	3,000
Interest on Idle Funds	16,917	17,000	18,000
Miscellaneous	5,419	8,100	8,200
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>725,115</b>	<b>749,600</b>	<b>759,800</b>
<b>Resources Available:</b>	<b>1,386,036</b>	<b>1,548,563</b>	<b>1,266,853</b>
<b>Expenditures:</b>			
Production	33,741	70,000	150,000
Transmission & Distribution	133,982	300,000	410,000
Administration & General	159,390	319,000	350,967
Subtotal Detail	327,113	689,000	910,967
Postage	758	3,000	3,000
Key Returns	300	2,000	2,000
Principal	141,308	144,377	147,512
Interest	51,285	48,713	46,086
Service Fee	9,917	9,420	8,912
Uniforms	30		
Transfer to Water Improvement Fund	56,175	140,000	143,376
Cash Forward (2021 column)			
Miscellaneous	187	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>587,073</b>	<b>1,041,510</b>	<b>1,266,853</b>
Unencumbered Cash Balance Dec 31	798,963	507,053	0
2019/2020/2021 Budget Authority Amount	1,103,977	1,153,111	1,266,853

See Summary of Significant Assumptions. No assurance is provided.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Production			
Contractual	18,320	40,000	50,000
Commodities	15,421	10,000	20,000
Capital Outlay		20,000	80,000
<b>Total</b>	<b>33,741</b>	<b>70,000</b>	<b>150,000</b>

Transmissions & Distribution

Personal Services	45,873	90,000	100,000
Contractual	67,018	90,000	150,000
Commodities	18,191	30,000	70,000
Capital Outlay	2,900	90,000	90,000
<b>Total</b>	<b>133,982</b>	<b>300,000</b>	<b>410,000</b>

Administration & General

Personal Services	77,798	84,000	86,000
Contractual	62,149	150,000	160,000
Commodities	989	15,000	20,000
Capital Outlay	18,454	70,000	84,967
<b>Total</b>	<b>159,390</b>	<b>319,000</b>	<b>350,967</b>

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Page 1 - Total</b>	<b>327,113</b>	<b>689,000</b>	<b>910,967</b>
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See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2019 is to be shown)*

2021

Non-Budgeted Funds-A

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Golf Course Donation</b>		<b>Playground Equipment</b>		<b>Airport Grant</b>		<b>Water Improvement Fund</b>		<b>Community Projects</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	5,414	Cash Balance Jan 1	2,833	Cash Balance Jan 1	-84,503	Cash Balance Jan 1	257,099	Cash Balance Jan 1		180,843

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Grants/Donations	6,236			Federal Grants	1,340	From Water Fund	56,175	Interest	1,265	
				Misc Income	2,819			Misc	18	
								Fundraisers	31,922	
								Grants	376,027	
								Donations	349,877	
<b>Total Receipts</b>	<b>6,236</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>4,159</b>	<b>Total Receipts</b>	<b>56,175</b>	<b>Total Receipts</b>	<b>759,109</b>	<b>825,679</b>
<b>Resources Available:</b>	<b>11,650</b>	<b>Resources Available:</b>	<b>2,833</b>	<b>Resources Available:</b>	<b>-80,344</b>	<b>Resources Available:</b>	<b>313,274</b>	<b>Resources Available:</b>	<b>759,109</b>	<b>1,006,522</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,239			Improvements	535,549	Contractual	123,514	Services	127,919	
								Supplies	7,644	
<b>Total Expenditures</b>	<b>2,239</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>535,549</b>	<b>Total Expenditures</b>	<b>123,514</b>	<b>Total Expenditures</b>	<b>135,563</b>	<b>796,865</b>
<b>Cash Balance Dec 31</b>	<b>9,411</b>	<b>Cash Balance Dec 31</b>	<b>2,833</b>	<b>Cash Balance Dec 31</b>	<b>-615,893</b>	<b>Cash Balance Dec 31</b>	<b>189,760</b>	<b>Cash Balance Dec 31</b>	<b>623,546</b>	<b>209,657</b> **
				<u>See Tab B</u>						<b>209,657</b> **

\*\*Note: These two block figures should agree.

See Summary of Significant Assumptions. No assurance is provided.

Smith Center City

**NON-BUDGETED FUNDS (B)**

2021

*(Only the actual budget year for 2019 is to be shown)*

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Economic Dev Rev Loan</b>		<b>Partially Funded Health</b>		<b>Safe Routes Fund</b>		<b>Equipment Reserve</b>		<b>Swimming Pool CDBG</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	78,380	Cash Balance Jan 1	32,795	Cash Balance Jan 1	-9,956	Cash Balance Jan 1	202,137	Cash Balance Jan 1		303,356

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Prin & Int	76,702	Interest	208	Reimbursements		Reimbursement				
Int on Idle Funds	388	Insurance Premiums	45,820	Grants	10,241	Trans from Waste Disp	75,000			
		Trans Employee Benefit								
<b>Total Receipts</b>	<b>77,090</b>	<b>Total Receipts</b>	<b>46,028</b>	<b>Total Receipts</b>	<b>10,241</b>	<b>Total Receipts</b>	<b>75,000</b>	<b>Total Receipts</b>	<b>0</b>	<b>208,359</b>
<b>Resources Available:</b>	<b>155,470</b>	<b>Resources Available:</b>	<b>78,823</b>	<b>Resources Available:</b>	<b>285</b>	<b>Resources Available:</b>	<b>277,137</b>	<b>Resources Available:</b>	<b>0</b>	<b>511,715</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans to Applicants		Contractual	38,237	Safe Routes Promotions	98	Capital Outlay	119,319	Admin Services	20,000	
Misc	182			Supplies	19					
<b>Total Expenditures</b>	<b>182</b>	<b>Total Expenditures</b>	<b>38,237</b>	<b>Total Expenditures</b>	<b>117</b>	<b>Total Expenditures</b>	<b>119,319</b>	<b>Total Expenditures</b>	<b>20,000</b>	<b>177,855</b>
<b>Cash Balance Dec 31</b>	<b>155,288</b>	<b>Cash Balance Dec 31</b>	<b>40,586</b>	<b>Cash Balance Dec 31</b>	<b>168</b>	<b>Cash Balance Dec 31</b>	<b>157,818</b>	<b>Cash Balance Dec 31</b>	<b>-20,000</b>	<b>333,860</b> **
								<b>See Tab B</b>		<b>333,860</b> **

\*\*Note: These two block figures should agree.

See Summary of Significant Assumptions. No assurance is provided.

**NOTICE OF BUDGET HEARING**

2021

The governing body of

**Smith Center City**

will meet on August 10, 2020 at 6:15 P.M. at City 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 City Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

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

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	964,343	66.572	1,119,000	65.556	1,548,562	557,829	63.044
Library	56,199	6.501	59,200	6.499	63,240	57,514	6.500
Industrial Development	8,000	1.000	17,075	0.999	45,000	8,849	1.000
Employee Benefit	247,728	24.105	252,600	24.154	289,432	230,000	25.994
Special Highway	79,467		40,000		89,229		
Special Parks & Recreation	940		8,000		25,331		
Waste Disposal	369,050		392,381		739,933		
Economic Development	163,526		194,759		318,226		
Airport	101,396		59,000		135,804		
Golf Course	41,829		45,000		69,920		
Water	587,073		1,041,510		1,266,853		
Non-Budgeted Funds-A	796,865						
Non-Budgeted Funds-B	177,855						
Totals for City	3,594,271	98.178	3,228,525	97.208	4,591,530	854,192	96.538
Recreation	30,299	3.000	41,700	2.999	46,950	26,544	3.000
Totals Includes Recreation	3,624,570	101.178	3,270,225	100.207	4,638,480	880,736	99.538
Less: Transfers	153,175		258,900		269,376		
Net Expenditure	3,471,395		3,011,325		4,369,104		
Total Tax Levied Assessed	766,604		798,627		xxxxxxxxxxxxxxxxxxx		
Valuation	7,808,284		8,215,609		8,848,236		

Outstanding Indebtedness,

January 1,	<u>2018</u>	<u>2019</u>	<u>2020</u>
G.O. Bonds	0	0	0
Revenue Bonds	3,953,730	3,801,781	3,505,410
Other	0	0	0
Lease Purchase Principal	268,181	246,273	207,387
Total	4,221,911	4,048,054	3,712,797

\*Tax rates are expressed in mills

**Jill Conaway**

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	538,586	60.869	17,926
Debt Service			0
Library	53,389	6.034	1,777
Industrial Development	8,211	0.928	273
Employee Benefit	198,441	22.427	6,605
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	24,641	2.785	820
<b>TOTAL</b>	<b>823,268</b>	<b>90.258</b>	<b>26,581</b>

2020 July 1 Valuation: 8,848,236

Valuation Factor: 8,848.236

Neighborhood Revitalization Subj to Rebate: 294,506

Neighborhood Revitalization factor: 294.506

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See Summary of Significant Assumptions. No assurance is provided.

City of Smith Center

Summary of Significant Assumptions  
Year Ending December 31, 2021

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 16, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results,

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2021 are based on estimates provided by the County
- b. Water sales and waste disposal budgeted for 2021 were increased based on increases or
- c. Other 2021 budgeted receipts are deemed to be similar to prior years with increases

Expenditures –

- a. Budgeted expenditures for personal services in 2021 were increased due to expected new employees, annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules.
- c. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases
- d. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.