State of Kansas
City
2024

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	657,433	111,940	42.750
Special Purpose Funds:					
Emergency Equipment	12-110b	7	47,700	6,993	2.671
Employee Benefits	12-16,102	7	45,000	14,178	5.415
Library Board	12-1220	8	51,446	41,786	15.958
Special Highway	68-590	8	458,838		
Special Liability	75-6110	9	25,000	10,495	4.009
Special Parks and Recreation	79-41a04	9	25,871		
Business Funds:					
Construction/Demolition Landfill		10	15,195		
Gas Utility		10	588,131		
Sewer Utility		11	185,489		
Water Utility		11	678,974		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,779,077	185,392	70.803
Budget Hearing Notice		---			County Clerk's Use Only
Budget Hearing Notice 2		---			
Combined Rate and Budget Hearing		14			
Combined Rate and Budget Hearing 2		---			
RNR Hearing Notice		---			
Neighborhood Revitalization Rebate		---			
					November 1, 2023 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 66.933

Attest: 8/21/23, 2023

City Clerk

Governing Body

Resolution 2023-04
A RESOLUTION IN THE CITY OF HOWARD, KANSAS
TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, The Revenue Neutral Rate for the City of Howard was calculated as 66.933 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Howard, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HOWARD:

The City of Howard shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.933 mills.

This resolution shall take effect and be in force upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21st day of August, 2023, and SIGNED by the Mayor.

Richard P. Clark

Richard P Clark, Mayor

CITY OF HOWARD SEAL KS

Joanna Hunter

Attest: Joanna Hunter, City Clerk

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on July 27, 2023, with subsequent publication being made on the following dates:

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 27th **day of** July, 2023.

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2024

Roselyn D. Sweaney
Notary Public

PUBLIC NOTICE

Published in the Prairie Star on July 27, 2023

State of Kansas
City
2024

Notice of Exceeding the Revenue Neutral Rate and Budget Hearing

The governing body of City of Howard, Kansas
will meet on August 21, 2023, at 7:30 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Est.Tax Rate*
General	316,934	42.580	507,099	44.045	657,433	111,940	42.861
Special Purpose Funds:							
Emergency Equipment	5,974	2.960	0	2.659	47,700	6,993	2.678
Employee Benefits	17,336	11.131	40,000	5.135	45,000	14,178	5.429
Library Board	40,468	15.916	46,874	16.062	51,446	41,786	16.000
Special Highway	51,189		50,000		458,838		
Special Liability	10,294	3.602	20,000	8.585	25,000	10,495	4.018
Special Parks and Recreation	0		0		25,871		
Bond and Interest Funds:							
Business Funds:							
Construction/Demolition Landfill	7,177		13,000		15,195		
Gas Utility	521,664		478,353		588,131		
Sewer Utility	116,503		156,907		185,489		
Water Utility	344,262		475,468		678,974		
Non Budgeted Funds A	600,254						
Non Budgeted Funds B	38,262						
Totals	2,071,317	76.189	1,787,701	76.486	2,779,077	185,392	70.986
						*Revenue Neutral Rate***	66.933
Less: Transfers	175,777		155,400		155,400		
Net Expenditure	1,895,540		1,632,301		2,623,677		
Total Tax Levied	159,385		174,801		[illegible]		
Assessed Valuation	2,091,968		2,285,395		2,611,700		

Outstanding Indebtedness, Jan. 1,	2021	2022	2023
General Obligation Bonds	2,396,714	2,358,556	2,319,348
Revenue Bonds	134,714	87,258	27,907
Other Debt	-	486,049	397,597
Lease Purchase Principal	-	-	-
Totals	2,531,428	2,930,853	2,744,852

* Tax Rates are expressed in mills.
*** Revenue Neutral Rate as defined by KSA 79-2988*

City Clerk

State of Kansas
City
2024

Certificate

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City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
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Library Board	12-1220	8	51,446	41,786	
Special Highway	68-590	8	458,838		
Special Liability	75-6110	9	25,000	10,495	
Special Parks and Recreation	79-41a04	9	25,871		
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Combined Rate and Budget Hearing 2		---			
RNR Hearing Notice		---			
Neighborhood Revitalization Rebate		---			
					November 1, 2023 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 66.933

Attest: _____, 2023

_____
City Clerk

_____
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_____
Governing Body

City of Howard

Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft tax estimates

2023 budgeted funds	Ad Valorem Levy tax year 2022	Allocation for Year 2024 MVT	RVT	16/20M	Commercial Veh	Watercraft
General	100,660	18,939	377	756	1,802	172
Emergency Equipment	6,077	1,143	23	46	109	10
Employee Benefits	11,736	2,208	44	88	210	20
Library Board	36,708	6,906	137	276	657	63
Special Liability	19,620	3,691	73	147	351	34
Totals	174,801	32,887	654	1,313	3,129	299
County Treasurer's Motor Vehicle Estimate		32,888				
County Treasurer's Recreational Vehicle Estimate			654			
County Treasurer's 16/20M Vehicle Estimate				1,313		
County Treasurer's Commercial Vehicle Estimate					3,129	
County Treasurer's Watercraft Estimate						299
Motor Vehicle Tax Factor		0.188145				
Recreational Vehicle Tax Factor			0.003741			
16/20M Vehicle Tax Factor				0.007511		
Commercial Vehicle Tax Factor					0.0179	
Watercraft Tax Factor						0.001711

City of Howard

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2022	Current amount for 2023	Proposed amount for 2024	Transfers Authorized by Statute
Water Utility Fund	General Fund	40,000	90,000	90,000	12-825d
Gas Utility Fund	General Fund	100,000	-	-	12-825d
Sewer Utility Fund	General Fund		50,000	50,000	12-825d
Water Utility Fund	Water Utility Reserve Fund	15,400	15,400	15,400	Bond Covenant
Clevenger Trust Fund	Pool Donations Fund	18,327			Resolution
Insurance Proceeds Fund	General Fund	2,050			Audit Adjustment
	Total	175,777	155,400	155,400	
	Adjustments *	XXXXXXXXXXXXXXX			
	Adjusted Totals	175,777	155,400	155,400	

* Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

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City of Howard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
USDA G.O. Water Project 2017-A	4/25/2017	4/25/2057	2.750%	1,137,000	1,052,734	4/25/23	4/25/23	28,950	18,285	-	-
						4/25/24	4/25/24	-	-	28,525	18,710
USDA G.O. Water Project 2017-B	4/25/2017	4/25/2057	2.750%	1,368,000	1,266,614	4/25/23	4/25/23	35,421	21,412	-	-
						4/25/24	4/25/24	-	-	34,832	22,000
Total General Obligation Bonds				2,505,000	2,319,348			64,371	39,697	63,357	40,710
Revenue Bonds											
Kansas Water Pollucion Control Loan	10/11/2002	2/1/2023	3.580%	819,670	27,907	3/1/23	3/1/23	500	27,907	-	-
Total Revenue Bonds				819,670	27,907			500	27,907	-	-
Other Debt:											
City Utility Low-Interest Loan Program	3/22/2021	1/1/2031	2.680%	496,039	397,597	7/1/23	7/1/23	5,328	22,447	-	-
						1/1/24	1/1/24	5,027	22,747	-	-
						7/1/24	7/1/24	-	-	4,722	23,052
						1/1/25	1/1/25	-	-	4,413	23,361
Total Other Debt				496,039	397,597			10,355	45,194	9,135	46,413
Total Indebtedness				3,820,709	2,744,852			75,226	112,798	72,492	87,123

City of Howard

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2023	Payments Due 2023	Payments Due 2024
Street Equipment	7/18/2023	5 years	4%	126,688	-	-	28,533
			Totals	126,688	-	-	28,533

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

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City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	394,277	453,255	296,557
Receipts:			
Ad Valorem Tax	85,944	94,620	XXXXXXXXXXXXXX
Delinquent Tax	1,385	2,899	2,839
Motor Vehicle Tax	18,679	19,375	18,939
Recreational Vehicle Tax	339	300	377
16/20 M Vehicle Tax	680	693	756
Commercial Vehicle Tax	1,739	1,655	1,802
Watercraft Tax		92	172
Payment in Lieu of Tax (I.R.B.)	3,717	-	-
Local Alcoholic Liquor Tax	772	767	767
Local Retailers' Sales Tax	53,068	40,000	40,000
Franchise Fees	23,579	20,000	20,000
Dog Licenses	1,695	750	750
Licenses and Permits	1,002	750	750
Rent	11,410	10,000	10,000
Pool Admissions	7,379	6,000	6,000
Pool Concessions	3,134	2,500	2,500
Fines	3,075	2,500	2,500
Transfer from Water Utility	40,000	90,000	90,000
Transfer from Gas Utility	100,000	-	
Transfer from Sewer Utility		50,000	50,000
Donations	5,495		
Neighborhood Revitalization Rebate			
Transfer from Insurance Proceeds Fund	2,050		
Interest on Idle Funds	1,818	2,500	2,500
Miscellaneous	8,952	5,000	5,000
Total Receipts	**375,912**	**350,401**	**255,652**
Resources Available:	**770,189**	**803,656**	**552,209**
Expenditures:			
General Government			
Personal Services	52,650	85,500	90,000
Contractual Services	26,426	40,500	40,500
Commodities	8,960	25,000	25,000
Capital Outlay	1,105	5,000	15,000
Reimbursed Expenses			
Total General Government	89,141	156,000	170,500
Street Department			
Personal Services	16,356	25,000	50,000
Contractual Services	11,474	15,000	15,000
Commodities	17,020	25,000	40,000
Lease Payment			28,533
Capital Outlay		5,000	15,000
Reimbursed Expenses			
Total Street Department	44,850	70,000	148,533
Street Lighting			
Contractual Services	18,648	23,000	23,000
Reimbursed Expenses			
Total Street Lighting	18,648	23,000	23,000

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Fire Department			
Personal Services	6,913	10,000	10,000
Contractual Services	3,355	6,000	6,000
Commodities	542	2,000	12,000
Capital Outlay		4,000	5,000
Reimbursed Expenses			
Total Fire Department	10,810	22,000	33,000
Police Department			
Personal Services	3,900	3,900	3,900
Contractual Services	75,004	72,000	72,000
Commodities	229		1,000
Capital Outlay			
Reimbursed Expenses			
Total Police Department	79,133	75,900	76,900
Park Department			
Personal Services	4,721	6,000	10,000
Contractual Services	5,020	3,000	6,000
Commodities	3,924	3,000	6,000
Capital Outlay		3,500	4,000
Reimbursed Expenses			
Total Park Department	13,665	15,500	26,000
Swimming Pool			
Personal Services	26,220	31,000	31,000
Contractual Services	6,497	10,000	10,000
Commodities	13,068	15,000	17,500
Capital Outlay	1,156	3,000	10,000
Reimbursed Expenses			
Total Swimming Pool	46,941	59,000	68,500
Building Maintenance			
Personal Services	2,105	4,000	4,000
Contractual Services	10,570	10,000	12,000
Commodities	1,071	4,000	4,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Cox Building	13,746	22,000	24,000
Capital Outlay		63,699	87,000
Total Expenditures	**316,934**	**507,099**	**657,433**
Unencumbered Cash Balance Dec 31	453,255	296,557	XXXXXXXXXXXXXX

Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		657,433
Tax Required		105,224
Delinquent Comp Rate:	6.00%	6,716
Amount of 2023 Ad Valorem Tax		111,940

State of Kansas
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City of Howard

Adopted Budget **Emergency Equipment Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,293	32,158	39,625
Receipts:			
Ad Valorem Tax	5,974	5,712	XXXXXXXXXXXXXX
Delinquent Tax	98	202	171
Motor Vehicle Tax	1,313	1,361	1,143
Recreational Vehicle Tax	24	21	23
16/20 M Vehicle Tax	47	49	46
Commercial Vehicle Tax	122	116	109
Watercraft Tax		6	10
Payment in Lieu of Tax (I.R.B.)	261		-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**7,839**	**7,467**	**1,502**
Resources Available:	**38,132**	**39,625**	**41,127**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay	5,974		47,700
Reimbursed Expenses			
Total Expenditures	**5,974**	-	**47,700**
Unencumbered Cash Balance Dec 31	32,158	39,625	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,700
		Tax Required	6,573
	Delinquent Comp Rate:	6.00%	420
		Amount of 2023 Ad Valorem Tax	6,993

State of Kansas
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City of Howard

Adopted Budget **Employee Benefits Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,804	50,283	28,772
Receipts:			
Ad Valorem Tax	22,466	11,032	XXXXXXXXXXXXXX
Delinquent Tax	403	758	331
Motor Vehicle Tax	5,658	5,869	2,208
Recreational Vehicle Tax	103	91	44
16/20 M Vehicle Tax	223	210	88
Commercial Vehicle Tax	527	501	210
Watercraft Tax		28	20
Payment in Lieu of Tax (I.R.B.)	1,129		-
Neighborhood Revitalization Rebate			
Miscellaneous	4,306		
Total Receipts	**34,815**	**18,489**	**2,901**
Resources Available:	**67,619**	**68,772**	**31,673**
Expenditures:			
Personal Services	17,336	40,000	45,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**17,336**	**40,000**	**45,000**
Unencumbered Cash Balance Dec 31	50,283	28,772	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	13,327
	Delinquent Comp Rate:	6.00%	851
		Amount of 2023 Ad Valorem Tax	14,178

State of Kansas
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City of Howard

Adopted Budget **Library Board Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,265	5,490	3,093
Receipts:			
Ad Valorem Tax	32,124	34,506	XXXXXXXXXXXXXX
Delinquent Tax	542	1,084	1,035
Motor Vehicle Tax	7,505	7,785	6,906
Recreational Vehicle Tax	136	121	137
16/20 M Vehicle Tax	278	279	276
Commercial Vehicle Tax	699	665	657
Watercraft Tax		37	63
Payment in Lieu of Tax (I.R.B.)	1,409		-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**42,693**	**44,477**	**9,074**
Resources Available:	**45,958**	**49,967**	**12,167**
Expenditures:			
Personal Services			
Contractual Services	40,468	46,874	51,446
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**40,468**	**46,874**	**51,446**
Unencumbered Cash Balance Dec 31	5,490	3,093	XXXXXXXXXXXXXX

Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		51,446
Tax Required		39,279
Delinquent Comp Rate:	6.00%	2,507
Amount of 2023 Ad Valorem Tax		41,786

State of Kansas
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City of Howard

Adopted Budget **Special Highway Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	190,797	276,188	342,438
Receipts:			
State City/County Highway Funds	15,992	16,250	16,400
Voted Sales Tax	120,588	100,000	100,000
Miscellaneous			
Total Receipts	**136,580**	**116,250**	**116,400**
Resources Available:	**327,377**	**392,438**	**458,838**
Expenditures:			
Personal Services			
Contractual Services			
Commodities	6,279		15,000
Capital Outlay	44,910	50,000	443,838
Reimbursed Expenses			
Total Expenditures	**51,189**	**50,000**	**458,838**
Unencumbered Cash Balance Dec 31	276,188	342,438	-

State of Kansas
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City of Howard

Adopted Budget **Special Liability Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,095	10,476	10,286
Receipts:			
Ad Valorem Tax	7,271	18,443	XXXXXXXXXXXXXX
Delinquent Tax	74	245	553
Motor Vehicle Tax	948	983	3,691
Recreational Vehicle Tax	17	15	73
16/20 M Vehicle Tax	40	35	147
Commercial Vehicle Tax	88	84	351
Watercraft Tax		5	34
Payment in Lieu of Tax (I.R.B.)	237		-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**8,675**	**19,810**	**4,849**
Resources Available:	**20,770**	**30,286**	**15,135**
Expenditures:			
Personal Services			
Contractual Services	10,294	20,000	25,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**10,294**	**20,000**	**25,000**
Unencumbered Cash Balance Dec 31	10,476	10,286	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	9,865
	Delinquent Comp Rate:	6.00%	630
		Amount of 2023 Ad Valorem Tax	10,495

State of Kansas
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City of Howard

Adopted Budget **Special Parks and Recreation Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,570	24,338	25,105
Receipts:			
From Elk County	7,996		
Local Alcoholic Liquor Tax	772	767	766
Miscellaneous			
Total Receipts	**8,768**	**767**	**766**
Resources Available:	**24,338**	**25,105**	**25,871**
Expenditures:			
Personal Services			
Contractual Services			5,000
Commodities			
Capital Outlay			20,871
Reimbursed Expenses			
Total Expenditures	-	-	**25,871**
Unencumbered Cash Balance Dec 31	24,338	25,105	-

State of Kansas
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City of Howard

Adopted Budget **Construction/Demolition Landfill Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,692	16,195	9,195
Receipts:			
Customer Charges	3,680	6,000	6,000
Miscellaneous			
Total Receipts	**3,680**	**6,000**	**6,000**
Resources Available:	**23,372**	**22,195**	**15,195**
Expenditures:			
Personal Services	1,867	3,000	3,000
Contractual Services	5,303	10,000	10,000
Commodities	7		2,195
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**7,177**	**13,000**	**15,195**
Unencumbered Cash Balance Dec 31	16,195	9,195	-

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City of Howard

Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	172,980	29,484	69,631
Receipts:			
Customer Charges	356,882	500,000	500,000
Interest on Idle Funds	823	1,000	1,000
Penalties	8,662	10,000	10,000
Hookup Fees	1,250		
Miscellaneous	10,551	7,500	7,500
Total Receipts	**378,168**	**518,500**	**518,500**
Resources Available:	**551,148**	**547,984**	**588,131**
Expenditures:			
Gas Purchases	275,508	300,000	375,000
Personal Services	48,624	60,304	70,000
Contractual Services	35,784	45,000	45,000
Commodities	11,519	15,000	20,000
Capital Outlay		2,500	22,583
Reimbursed Expenses			
Transfer to General Fund	100,000		
State Loan Principal	49,143	45,194	46,413
State Loan Interest	1,086	10,355	9,135
Total Expenditures	**521,664**	**478,353**	**588,131**
Unencumbered Cash Balance Dec 31	29,484	69,631	-

State of Kansas
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City of Howard

Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71,359	80,396	54,489
Receipts:			
Customer Charges	124,970	130,000	130,000
Interest	308	500	500
Miscellaneous	262	500	500
Total Receipts	**125,540**	**131,000**	**131,000**
Resources Available:	**196,899**	**211,396**	**185,489**
Expenditures:			
Personal Services	40,779	43,500	50,000
Contractual Services	15,738	25,000	25,000
Commodities	3,172	10,000	10,000
Capital Outlay			50,489
Reimbursed Expenses			
KWPCRF Loan Principal	54,523	27,908	-
KWPCRF Loan Interest	2,291	499	-
Transfer to General Fund		50,000	50,000
Total Expenditures	**116,503**	**156,907**	**185,489**
Unencumbered Cash Balance Dec 31	80,396	54,489	-

State of Kansas
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City of Howard

Adopted Budget **Water Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	217,981	300,442	251,974
Receipts:			
Customer Charges	408,732	425,000	425,000
Interest on Idle Funds	913	1,000	1,000
Bulk Water Sales			
Hookup Fees	2,750	1,000	1,000
Miscellaneous	14,328		
Total Receipts	**426,723**	**427,000**	**427,000**
Resources Available:	**644,704**	**727,442**	**678,974**
Expenditures:			
Personal Services	69,240	96,000	105,000
Contractual Services	53,732	70,000	85,000
Commodities	61,822	75,000	90,000
Capital Outlay		25,000	189,507
Transfer to General Fund	40,000	90,000	90,000
Transfer to Water Reserve Fund	15,400	15,400	15,400
G.O. Bonds - Principal	39,208	39,697	40,710
G.O. Bonds - Interest	64,860	64,371	63,357
Total Expenditures	**344,262**	**475,468**	**678,974**
Unencumbered Cash Balance Dec 31	300,442	251,974	-

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City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds

ARPA Fund		USDA Grant		Water Utility Reserve Fund		Elliott Trust Fund		Griffin Trust Fund		Page Totals
Unencumbered Cash Balance Jan 1	46,241	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	100,100	Unencumbered Cash Balance Jan 1	54,500	Unencumbered Cash Balance Jan 1	136,662	337,503
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	46,240	Federal Grant	600,000	From Water Fund	15,400			Interest	494	
								Oil & Gas Royalties	4,425	
Total Receipts	46,240	Total Receipts	600,000	Total Receipts	15,400	Total Receipts	-	Total Receipts	4,919	666,559
Resources Available:	92,481	Resources Available:	600,000	Resources Available:	115,500	Resources Available:	54,500	Resources Available:	141,581	1,004,062
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services	600,000	Contractual Services		Contractual Services		Contractual Services	254	
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	-	Total Expenditures	600,000	Total Expenditures	-	Total Expenditures	-	Total Expenditures	254	600,254
Cash Balance Dec 31	92,481	Cash Balance Dec 31	-	Cash Balance Dec 31	115,500	Cash Balance Dec 31	54,500	Cash Balance Dec 31	141,327	403,808

State of Kansas
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City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds

Clevenger Trust Fund		Fire Department Donations Fund		Insurance Proceeds Fund		Pool Donations Fund				Page Totals
Unencumbered Cash Balance Jan 1	18,314	Unencumbered Cash Balance Jan 1	2,730	Unencumbered Cash Balance Jan 1	2,050	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1		23,094
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	13					From Clevenger Trust	18,327			
						Donations	290			
Total Receipts	13	Total Receipts	-	Total Receipts	-	Total Receipts	18,617	Total Receipts	-	18,630
Resources Available:	18,327	Resources Available:	2,730	Resources Available:	2,050	Resources Available:	18,617	Resources Available:	-	41,724
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		
Commodities		Commodities	268	Commodities		Commodities	250	Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay	18,367	Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Transfer to Pool Fund	18,327			To General Fund	2,050					
Total Expenditures	18,327	Total Expenditures	268	Total Expenditures	2,050	Total Expenditures	18,617	Total Expenditures	-	39,262
Cash Balance Dec 31	-	Cash Balance Dec 31	2,462	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	2,462

State of Kansas
City
2024

Notice of Exceeding the Revenue Neutral Rate and Budget Hearing

The governing body of City of Howard, Kansas
will meet on August 21, 2023, at 7:30 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Est.Tax Rate*
General	316,934	42.580	507,099	44.045	657,433	111,940	42.861
Special Purpose Funds:							
Emergency Equipment	5,974	2.960	0	2.659	47,700	6,993	2.678
Employee Benefits	17,336	11.131	40,000	5.135	45,000	14,178	5.429
Library Board	40,468	15.916	46,874	16.062	51,446	41,786	16.000
Special Highway	51,189		50,000		458,838		
Special Liability	10,294	3.602	20,000	8.585	25,000	10,495	4.018
Special Parks and Recreation	0		0		25,871		
Business Funds:							
Construction/Demolition Landfill	7,177		13,000		15,195		
Gas Utility	521,664		478,353		588,131		
Sewer Utility	116,503		156,907		185,489		
Water Utility	344,262		475,468		678,974		
Non Budgeted Funds A	600,254						
Non Budgeted Funds B	39,262						
Totals	2,071,317	76.189	1,787,701	76.486	2,779,077	185,392	70.986
						*Revenue Neutral Rate***	66.933
Less: Transfers	175,777		155,400		155,400		
Net Expenditure	1,895,540		1,632,301		2,623,677		
Total Tax Levied	159,385		174,801		XXXXXXXXXXXXXX		
Assessed Valuation	2,091,968		2,285,395		2,611,700		

Outstanding Indebtedness, Jan. 1,	2021	2022	2023
General Obligation Bonds	2,396,714	2,358,556	2,319,348
Revenue Bonds	134,714	82,258	27,907
Other Debt	-	496,039	397,597
Lease Purchase Principal	-	-	-
Totals	2,531,428	2,936,853	2,744,852

* Tax Rates are expressed in mills.
*** Revenue Neutral Rate as defined by KSA 79-2988*

City Clerk

State of Kansas
City
2024

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Employee Benefits	17,336	11.131	40,000	5.135	45,000	14,178	5.429
Library Board	40,468	15.916	46,874	16.062	51,446	41,786	16.000
Special Highway	51,189		50,000		458,838		
Special Liability	10,294	3.602	20,000	8.585	25,000	10,495	4.018
Special Parks and Recreation	0		0		25,871		
Bond and Interest Funds:							
Business Funds:							
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City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF the City of Howard, Kansas, HEREBY NOTIFIES THE Elk COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 70.986 mills. The date of our hearing is August 21, 2023 at 7:30 PM and will be held at City Hall in Howard, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and on July 19, 2023

Richard P. Clark

Mayor

PUBLIC NOTICE

Published in the Prairie Star on July 27, 2023

State of Kansas
City
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City Clerk