Resolution No. 2025-005

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

WHEREAS, the Revenue Neutral Rate for the City of HORTON, KANSAS, was calculated as 44.524 mills by the BROWN County Clerk; and

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

WHEREAS, the Governing Body held a hearing on SEPTEMBER 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of HORTON, 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 HORTON:

The City of HORTON shall levy a property tax rate exceeding the Revenue Neutral Rate of 44.524 mills.

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

ADOPTED this 2nd day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

State of Kansas
City

CERTIFICATE

2026

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
City of Horton
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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	2,241,611	393,988	38.481
Debt Service	10-113	8	3,576		
Library	12-1220	8	65,722	62,111	Lo. Clad
Industrial		9			
		9			
Special Highway		10	137,538		
Electric		10	2,430,323		
Water		11	534,981		
Sewer		11	598,374		
Solid Waste		12	151,825		
Court Diversion		12	56,602		
Sales Tax Revenue		13	127,200		
Equipment Reserve		13	146,852		
Public Bldg Reserve		14	8,596		
911 Wireless		14	61,382		
Employee Benefit		15			
Capital Improvement		15	183,425		
Totals		xxxxxx	6,748,007	456,099	44.517
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			10 238,496
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	44.524
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Attest: 10/7/5, 2025
Nicole Mdee
County Clerk

Governing Body

CPA Summary

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

City of Horton 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	393,939	40,964	1,151	736	384	210
Debt Service						
Library	62,145	6,462	181	116	60	33
Industrial						
TOTAL	456,084	47,426	1,332	852	444	243

County Treas Motor Vehicle Estimate 47,426
County Treas Recreational Vehicle Estimate 1,332
County Treas 16/20M Vehicle Estimate 852
County Treas Commercial Vehicle Tax Estimate 444
County Treas Watercraft Tax Estimate 243

Motor Vehicle Factor 0.10399
Recreational Vehicle Factor 0.00292
16/20M Vehicle Factor 0.00187
Commercial Vehicle Factor 0.00097
Watercraft Factor 0.00053

City of Horton

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	Electric Repairs Bond	111,765			KSA 12-825d
Electric	General	452,000	482,000	482,000	KSA 12-825d
Electric	Sewer	15,000			KSA 12-825d
Electric	Water	15,000			KSA 12-825d
Sewer	General	3,325	3,325	3,325	KSA 12-825d
ARPA	Water	6,989			Grant Agreement
ARPA	Sewer	6,989			Grant Agreement
General	Library	839			Council motion
General	Opioids	9,304			Council motion
General	Capital Improvement		15,277	31,095	KSA 12-1118
General	Equipment Reserve		15,278	31,095	KSA 12-1117
	Totals	621,211	515,880	547,515	
	Adjustments				
	Adjusted Totals	621,211	515,880	547,515	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Horton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 GO Bonds (Phase I)	9/19/2013	9/27/2053	2.13	2,955,000	2,371,937	9/27	9/27	50,404	60,001	49,129	61,276
2015 GO Bonds (Phase II)	5/22/2015	5/27/2055	2.13	3,375,000	2,841,874	5/27	5/27	60,390	65,706	58,994	67,103
2020 GO Bonds (Sewer)	9/28/2020	9/28/2060	1.13	3,303,000	3,035,168	9/28	9/28	34,146	68,875	33,371	69,650
2021 GO Bonds (Refunding Wate	4/8/2021	12/1/2047	1.75 -2.00	3,065,000	2,685,000	6/1 & 12/1	12/1	56,506	95,000	54,606	95,000
Total G.O. Bonds					**10,933,979**			**201,446**	**289,582**	**196,100**	**293,029**
Revenue Bonds:											
2015 Refunding (Electric)	7/27/2015	10/1/2030	3.50	490,000	225,000	4/1 & 10/1	10/1	8,738	35,000	7,513	35,000
2016 Sales Tax Revenue	11/3/2016	5/1/2037	2.00-4.00	1,765,000	1,300,000	5/1	5/1	50,400	80,000	47,200	80,000
Total Revenue Bonds					**1,525,000**			**59,138**	**115,000**	**54,713**	**115,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**12,458,979**			**260,584**	**404,582**	**250,813**	**408,029**

City of Horton 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Police Vehicle	#########	60	4.19	44,743	19,027	9,934	9,934
2002 GMC	1/24/2023	48	4.66	48,882	29,281	10,700	10,700
				Totals	**48,308**	**20,634**	**20,634**

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

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

Budgeted Year: 2026

Library found in: City of Horton
Brown County

As provided in KSA 79-2553 *et seq.*, 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 2025	Proposed Year 2026
Ad Valorem	$62,145	$62,111
Delinquent Tax	$0	$0
Motor Vehicle Tax	$6,400	$6,462
Recreational Vehicle Tax	$172	$181
16/20M Vehicle Tax	$141	$116
TOTAL TAXES	$68,858	$68,870
Difference in Total Taxes:	$12	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,403,059	$10,243,835
Did Assessed Valuation Decrease?	No	
Levy Rate	6.609	6.063
Difference in Levy Rate:	(0.546)	
Qualify for grant: Not 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

City of Horton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	319,709	639,585	451,054
Receipts:			
Ad Valorem Tax	386,863	393,939	xxxxxxxxxxxxxxxxx
Delinquent Tax	506	746	1,318
Motor Vehicle Tax	47,479	42,976	40,964
Recreational Vehicle Tax	1,244	1,158	1,151
16/20M Vehicle Tax		944	736
Commercial Vehicle Tax		1,223	384
Watercraft Tax		230	210
Gross Earning (Intangible) Tax			0
Liquor Licenses		525	550
Local Sales Tax	366,470	350,051	395,900
Connecting Link	32,883	32,725	32,860
Franchise Tax	37,032	44,499	45,000
Local Alcoholic Liquor Tax	1,470	1,470	1,900
Redemptions		17,073	13,227
Building Permits/Licenses	5,673	355	430
Copies	26	18	50
Insufficient Check Charges		780	600
Blue Building Fees	8,231	7,050	10,000
Armory Fees	16,431	16,840	16,101
Police Fees	2,080	7,896	2,755
Communications	24,633	4,339	3,450
Court Costs & Fines	51,969	66,382	80,000
Fire Department	8,600	8,600	11,100
Streets		2,290	500
Parks and Recreation	81,431	84,425	86,448
Manor Repayment			
Firing Range			
Pool	31,842	28,366	30,791
Cemetery	2,650	4,850	5,000
Airport	6,165	7,500	7,500
Building Demolition			
Transfers from Electric	452,000	482,000	482,000
Transfers from Solid Waste	3,325	3,325	3,325
In Lieu of Taxes (IRB)			
Interest on Idle Funds	135,144	120,300	136,000
Neighborhood Revitalization Rebate		-1,347	-1,000
Miscellaneous	90,754	5,866	6,875
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,794,901**	**1,737,394**	**1,416,125**
Resources Available:	**2,114,610**	**2,376,979**	**1,867,179**

City of Horton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,114,610	2,376,979	1,867,179
Expenditures:			

ADMINISTRATION	177,231	250,171	249,520
POLICE	396,533	564,308	731,956
COMMUNICATION	252,570	351,154	390,371
COURT	55,333	65,097	79,608
STREETS	251,603	258,401	305,831
PARKS & RECREATION	109,199	169,593	172,829
COMMUNITY BUILDING	11,507	13,927	16,627
POOL	74,880	77,628	77,122
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,328,856	1,750,279	2,023,864
Fire Department	71,090	58,585	90,986
Cemetery	2,578	4,969	7,100
Airport	3,368	4,441	4,441
Armory Building	10,480	15,496	21,430
Building Demolition	21,964	60,000	30,000
Firing Range	1,491	1,600	1,600
Employee Benefits	25,055		
Transfer to Equipment Reserve		15,278	31,095
Transfer to Capital Improvement		15,277	31,095
Transfer to Library	839		
Transfer to Opioids	9,304		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,475,025**	**1,925,925**	**2,241,611**
Unencumbered Cash Balance Dec 31	639,585	451,054	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,981,216	2,272,766	2,241,611
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,241,611
		Tax Required	374,432
	Delinquent Comp Rate:	5.2%	19,556
		Amount of 2025 Ad Valorem Tax	393,988

CPA Summary

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
ADMINISTRATION			
Salaries	108,319	150,908	118,856
Contractual	51,217	78,999	108,700
Commodities	8,326	9,338	9,827
Capital Outlay		5,000	0
Miscellaneous	4,953	1,510	7,500
Debt Service	4,416	4,416	4,637
Employee Benefits			
Total	**177,231**	**250,171**	**249,520**
POLICE			
Salaries	329,130	448,035	565,966
Contractual	19,407	43,274	77,490
Commodities	31,261	36,215	52,000
Capital Outlay	12,319	32,000	1,500
Debt Service	4,416	4,784	35,000
Total	**396,533**	**564,308**	**731,956**
COMMUNICATION			
Salaries	245,880	307,894	361,548
Contractual	3,083	42,493	27,823
Commodities	3,607	517	1,000
Capital Outlay		250	0
Total	**252,570**	**351,154**	**390,371**
COURT			
Salaries	31,363	33,731	38,084
Contractual	18,162	30,437	40,024
Commodities	5,808	429	1,500
Capital Outlay		500	0
Total	**55,333**	**65,097**	**79,608**
STREETS			
Salaries	135,921	144,694	154,118
Contractual	14,758	37,044	31,258
Commodities	51,174	66,959	55,521
Capital Outlay	49,750	9,704	55,000
Debt Service			9,934
Total	**251,603**	**258,401**	**305,831**
PARKS & RECREATION			
Salaries	64,308	113,470	117,379
Contractual	17,170	18,877	20,700
Commodities	25,639	28,246	34,750
Capital Outlay	2,082	9,000	0
Total	**109,199**	**169,593**	**172,829**
COMMUNITY BUILDING			
Salaries	2,767	2,801	3,286
Contractual	4,355	6,497	6,716
Commodities	1,405	3,629	6,625
Capital Outlay	2,980	1,000	0
Total	**11,507**	**13,927**	**16,627**
POOL			
Salaries	49,454	45,640	45,977
Contractual	3,214	2,248	4,425
Commodities	19,407	27,090	26,720
Capital Outlay	2,805	2,650	0
Total	**74,880**	**77,628**	**77,122**
Page 1 - Total	**1,328,856**	**1,750,279**	**2,023,864**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**1,328,856**	**1,750,279**	**2,023,864**
Grand Total	**1,328,856**	**1,750,279**	**2,023,864**

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

City of Horton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,571	3,576	3,576
Receipts:			
Ad Valorem Tax	5	0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5	0	0
Resources Available:	3,576	3,576	3,576
Expenditures:			
Principal			3,576
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	3,576
Unencumbered Cash Balance Dec 31	3,576	3,576	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,430	3,572	3,576
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,576
		Tax Required	0
	Delinquent Comp Rate:	5.2%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,542	0	0
Receipts:			
Ad Valorem Tax	64,374	62,145	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,400	6,462
Recreational Vehicle Tax		172	181
16/20M Vehicle Tax		141	116
Commercial Vehicle Tax		182	60
Watercraft Tax		34	33
Transfer in from General Fund	839		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-213	-158
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	65,213	68,861	6,694
Resources Available:	67,755	68,861	6,694
Expenditures:			
Distributions to Library	67,755	68,861	65,722
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,755	68,861	65,722
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	67,755	70,347	65,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,722
		Tax Required	59,028
	Delinquent Comp Rate:	5.2%	3,083
		Amount of 2025 Ad Valorem Tax	62,111

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-2,430	-2,430	-2,430
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			2,430
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	0	0	2,430
Resources Available:	-2,430	-2,430	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	-2,430	-2,430	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
See Tab B **See Tab D**		Tax Required	0
	Delinquent Comp Rate:	5.2%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,929	46,018	91,778
Receipts:			
State of Kansas Gas Tax	40,489	45,760	45,760
County Transfers Gas		0	0
Reimbursements	134,121		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,610**	**45,760**	**45,760**
Resources Available:	**186,539**	**91,778**	**137,538**
Expenditures:			
Contractual	140,521		137,538
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,521**	**0**	**137,538**
Unencumbered Cash Balance Dec 31	46,018	91,778	0
2024/2025/2026 Budget Authority Amount:	164,563	103,149	137,538

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,294,762	1,224,178	939,763
Receipts:			
Charges for Services	1,666,419	1,705,652	1,774,480
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,666,419**	**1,705,652**	**1,774,480**
Resources Available:	**2,961,181**	**2,929,830**	**2,714,243**
Expenditures:			
Personnel	203,567	319,997	421,762
Contractual	143,377	143,097	222,120
Commodities	836,671	939,137	1,123,253
Capital Outlay	26,426	61,150	53,500
Debt Service	44,962	44,350	126,188
Transfer to General	452,000	482,000	482,000
Transfer to Water	15,000		
Transfer to Sewer	15,000		
Cash Reserve (2026 column)			
Miscellaneous		336	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,737,003**	**1,990,067**	**2,430,323**
Unencumbered Cash Balance Dec 31	1,224,178	939,763	283,920
2024/2025/2026 Budget Authority Amount:	2,174,270	2,211,362	2,430,323

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	187,638	165,254	57,908
Receipts:			
Charges for Services	368,823	384,832	392,886
Transfer in from Electric Fund	15,000		
Transfer in from ARPA Fund	6,989		
Interest on Idle Funds			
Miscellaneous	11,590	6,403	6,898
Does miscellaneous exceed 10% Total R			
Total Receipts	**402,402**	**391,235**	**399,784**
Resources Available:	**590,040**	**556,489**	**457,692**
Expenditures:			
Personnel	177,645	183,479	205,820
Contractual	51,192	66,878	71,996
Commodities	47,643	67,452	68,825
Capital Outlay		30,000	30,000
Debt Service	148,306	147,406	157,340
Cash Reserve (2026 column)			
Miscellaneous		3,366	1,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**424,786**	**498,581**	**534,981**
Unencumbered Cash Balance Dec 31	165,254	57,908	-77,289
2024/2025/2026 Budget Authority Amou	476,865	509,569	534,981
			See Tab E

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	127,174	64,946	-1,197
Receipts:			
Charges for Services	487,825	492,871	507,089
Transfer in from Electric Fund	15,000		
Transfer in from ARPA Fund	6,989		
Interest on Idle Funds			
Miscellaneous	9,123	2,575	400
Does miscellaneous exceed 10% Total R			
Total Receipts	**518,937**	**495,446**	**507,489**
Resources Available:	**646,111**	**560,392**	**506,292**
Expenditures:			
Personnel	179,569	111,550	142,852
Contractual	23,691	56,948	59,300
Commodities	36,302	41,070	44,200
Capital Outlay	2,082	12,500	12,500
Debt Service	339,521	339,521	339,522
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**581,165**	**561,589**	**598,374**
Unencumbered Cash Balance Dec 31	64,946	-1,197	-92,082
2024/2025/2026 Budget Authority Amou	625,774	540,084	598,374
		See Tab C	See Tab E

CPA Summary See Tab D

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,794	68,181	73,548
Receipts:			
Charges for Services	132,098	135,258	158,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**132,098**	**135,258**	**158,000**
Resources Available:	**186,892**	**203,439**	**231,548**
Expenditures:			
Contractual Services	115,386	126,566	148,500
Transfer to General Fund	3,325	3,325	3,325
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,711**	**129,891**	**151,825**
Unencumbered Cash Balance Dec 31	68,181	73,548	79,723
2024/2025/2026 Budget Authority Amount:	125,425	129,365	151,825

See Tab C

Adopted Budget

Court Diversion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,302	36,602	46,602
Receipts:			
Charges for Services	4,300	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,300**	**10,000**	**10,000**
Resources Available:	**36,602**	**46,602**	**56,602**
Expenditures:			
Contractual Services			56,602
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**56,602**
Unencumbered Cash Balance Dec 31	36,602	46,602	0
2024/2025/2026 Budget Authority Amount:	47,893	52,302	56,602

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	516,273	551,821	586,421
Receipts:			
Sales Tax Revenue	163,486	165,000	165,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**163,486**	**165,000**	**165,000**
Resources Available:	**679,759**	**716,821**	**751,421**
Expenditures:			
Principal	75,000	80,000	80,000
Interest	52,938	50,400	47,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**127,938**	**130,400**	**127,200**
Unencumbered Cash Balance Dec 31	551,821	586,421	624,221
2024/2025/2026 Budget Authority Amount:	132,938	0	127,200

See Tab C

Adopted Budget

Equipment Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	117,536	100,479	115,757
Receipts:			
Transfer in from General		15,278	31,095
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**15,278**	**31,095**
Resources Available:	**117,536**	**115,757**	**146,852**
Expenditures:			
Capital Outlay	17,057		146,852
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,057**	**0**	**146,852**
Unencumbered Cash Balance Dec 31	100,479	115,757	0
2024/2025/2026 Budget Authority Amount:	130,736	142,536	146,852

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Bldg Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,596	8,596	8,596
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**8,596**	**8,596**	**8,596**
Expenditures:			
Capital Outlay			8,596
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**8,596**
Unencumbered Cash Balance Dec 31	8,596	8,596	0
2024/2025/2026 Budget Authority Amount:	8,596	8,596	8,596

Adopted Budget

911 Wireless	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,798	41,382	51,382
Receipts:			
Fees	9,584	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,584**	**10,000**	**10,000**
Resources Available:	**41,382**	**51,382**	**61,382**
Expenditures:			
Contractual Services			61,382
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**61,382**
Unencumbered Cash Balance Dec 31	41,382	51,382	0
2024/2025/2026 Budget Authority Amount:	34,075	35,798	61,382

CPA Summary

City of Horton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget

Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	147,500	137,053	152,330
Receipts:			
Transfer from General		15,277	31,095
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**15,277**	**31,095**
Resources Available:	**147,500**	**152,330**	**183,425**
Expenditures:			
Capital Outlay	10,447		183,425
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,447**	**0**	**183,425**
Unencumbered Cash Balance Dec 31	137,053	152,330	0
2024/2025/2026 Budget Authority Amount:	150,000	172,500	183,425

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Horton

will meet on September 2, 2025 at 5:30 PM at Horton City Hall 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 Horton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,475,025	48.735	1,925,925	41.895	2,241,611	393,988	38.461
Debt Service					3,576		
Library	67,755	7.257	68,861	6.609	65,722	62,111	6.063
Industrial							
Special Highway	140,521				137,538		
Electric	1,737,003		1,990,067		2,430,323		
Water	424,786		498,581		534,981		
Sewer	581,165		561,589		598,374		
Solid Waste	118,711		129,891		151,825		
Court Diversion					56,602		
Sales Tax Revenue	127,938		130,400		127,200		
Equipment Reserve	17,057				146,852		
Public Bldg Reserve					8,596		
911 Wireless					61,382		
Employee Benefit							
Capital Improvement	10,447				183,425		
Totals	4,700,408	55.992	5,305,314	48.504	6,748,007	456,099	44.524
						*Revenue Neutral Rate***	*44.524*
Less: Transfers	621,211		515,880		547,515		
Net Expenditure	4,079,197		4,789,434		6,200,492		
Total Tax Levied	456,076		456,084		xxxxxxxxxxxxx		
Assessed Valuation	8,145,342		9,403,059		10,243,835		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	10,492,967		11,215,084		10,933,979		
Revenue Bonds	1,745,000		1,635,000		1,525,000		
Other	0		0		0		
Lease Purchase Principal	55,591		38,139		48,308		
Total	12,293,558		12,888,223		12,507,287		

*Tax rates are expressed in mills

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

Brianna Monson

City Official Title: City Clerk

State of Kansas
City

City of Horton 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	392,936	38.358	1,000
Debt Service			0
Library	61,945	6.047	158
Industrial			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	454,881	44.405	1,158

2025 July 1 Valuation: 10,243,835

Valuation Factor: 10,243.835

Neighborhood Revitalization Subj to Rebate: 26,065

Neighborhood Revitalization factor: 26.065

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the City of Horton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 2025-005

Governing Body Member	Yes	No	No Vote
Mayor Bryan Stirton	X		
Streets and Utilities Commissioner Carmela Boller			X
Finance Commissioner Michael Pierce	X		
Police Commissioner Avery Thornton	X		
Parks and Recreation Commissioner Josh White	X		
TOTAL	**4**	**0**	**1**

Certified:

Brianna Morrison

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

CITY OF HORTON

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Special Highway	140,521				137,538		
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Sewer	581,165		561,589		598,374		
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						*Revenue Neutral Rate***	*44.524*
Less: Transfers	621,211		515,880		547,515		
Net Expenditure	4,079,197		4,789,434		6,200,492		
Total Tax Levied	456,076		456,084		xxxxxxxxxxxxx		
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G.O. Bonds	10,492,967		11,215,084		10,933,979		
Revenue Bonds	1,745,000		1,635,000		1,525,000		
Other	0		0		0		
Lease Purchase Principal	55,591		38,139		48,308		
Total	12,293,558		12,888,223		12,507,287		

*Tax rates are expressed in mills

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

Brianna Monson

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That publisher of *The Horton Headlight* a weekly newspaper printed State of Kansas, and published in and of general circulation in B County, Kansas, with a general paid circulation on a yearly ba Brown County, Kansas, and that said newspaper is not a trade gious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a has been so published continuously and uninterruptedly in said c and state for a period of more than five years prior to the first pul tion of said notice; and has been admitted at the post office of H Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was publist the regular and entire issue of said newspaper for 1 consec weeks, the first publication thereof being made as aforesaid on t 21 day of August, 2025, subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 21st day of August, 2025.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Expires 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF HORTON **, HEREBY NOTIFIES THE** BROWN **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 67.648. The date of our hearing is 9/2/2025 at 5:30 AM/PM and will be held at City Hall in Horton, 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, 2025.

WITNESS my hand and official seal on July 7, 2025.

CITY CLERK (Seal) SEAL CITY OF HORTON, KANSAS

Brianna Monson

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.