2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Downs, 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 expenditures for the various funds for the year 2026; and
(3) the Amount(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, and 16/20M Vehicle 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	1,376,052	506,887	72.187
Debt Service	10-113	8	176,042	4,792	0.682
Library	12-1220	8	37,083	31,449	4.479
Industrial Promotion	12-1617H	9	16,840	6,957	0.991
		9			
Special Highway		10	162,159		
Cemetery Care		10	10,960		
Special Parks and Recreation		11	12,676		
ARPA Grant		11			
Water and Sewer Utility		12	750,054		
Capital Improvement		13	30,000		
Housing Initiative		14	10,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxxx	2,581,866	550,085	78.339
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			7021848
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	70.566
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: August 22, 2025
Heather Nichole Berglund
County Clerk

Governing Body

No assurance is provided.

City of Downs, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	320,077	28,809	619	457	779	541
Debt Service	140,453	12,642	272	200	342	238
Library	28,303	2,547	55	40	69	48
Industrial Promotion	6,259	563	12	9	15	11
TOTAL	495,092	44,561	958	706	1,205	838

County Treas Motor Vehicle Estimate	44,561				
County Treas Recreational Vehicle Estimate		958			
County Treas 16/20M Vehicle Estimate			706		
County Treas Commercial Vehicle Tax Estimate				1,205	
County Treas Watercraft Tax Estimate					838

Motor Vehicle Factor	0.09001				
Recreational Vehicle Factor		0.00193			
16/20M Vehicle Factor			0.00143		
Commercial Vehicle Factor				0.00243	
Watercraft Factor					0.00169

No assurance is provided.

City of Downs, Kansas

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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
General	City Equipment Reserve	5,000	5,000	5,000	12-1,117
Waer and Sewer	Bond and Interest	45,505	70,000	70,000	12-825d
Water and Sewer	General	0	25,000	25,000	12-825d
General	Fire Equipment Reserve	8,180	4,000	4,000	12-1,117
ARPA Fund	General	43,643	0	0	12-825d
General	Special Parks & Recreation	768	0	0	12-1,117
General	Capital Improvement Fund	0	30,000	30,000	12-1,117
General	Housing Initiative Fund	0	10,000	10,000	
ARPA Fund	Water and Sewer	10,476	0	0	12-1,117
	Totals	113,572	144,000	144,000	
	Adjustments*				
	Adjusted Totals	113,572	144,000	144,000	

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

No assurance is provided.

City of Downs, Kansas

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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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	44,934	Feb/Aug	Feb/Aug	1,255	29,682	255	15,252
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	63,899	Mar/Sept	Mar/Sept	1,394	15,368	1,035	15,766
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,546,071	1,280,962	Feb/Aug	Feb/Aug	27,695	65,806	26,245	67,489
Total Other					**1,389,795**			**30,344**	**110,856**	**27,535**	**98,507**
Total Indebtedness					**1,389,795**			**30,344**	**110,856**	**27,535**	**98,507**

No assurance is provided.

City of Downs, Kansas

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Skid Steer Loader	11/29/2019	72	4.70	50,009	4,617	4,727	0
Ditch Witch	11/22/2020	52	2.75	54,500	5,713	5,791	0
Oil Tank Lease	10/6/2021	60	2.75	41,300	15,528	8,030	8,036
Bobcat Loader	4/12/2022	60	3.13	82,889	38,830	16,267	16,267
Totals					**64,688**	**34,815**	**24,303**

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

No assurance is provided.

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

Budgeted Year: 2026

Library found in: City of Downs, Kansas
Osborne County

As provided in KSA 75-2553 *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 Tax	$28,303	$28,303
Delinquent Tax	$500	$500
Motor Vehicle Tax	$2,749	$2,547
Recreational Vehicle Tax	$67	$55
16/20M Vehicle Tax	$35	$40
TOTAL TAXES	$31,654	$31,445
Difference in Total Taxes:	($209)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$5,832,952	$6,310,678
Did Assessed Valuation Decrease?	No	
Levy Rate	4.485	4.485
Difference in Levy Rate:	0.000	
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

City of Downs, Kansas

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	512,594	572,638	559,517
Receipts:			
Ad Valorem Tax	290,278	320,077	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,859	3,000	
Motor Vehicle Tax	39,052	31,090	28,809
Recreational Vehicle Tax	390	758	619
16/20M Vehicle Tax	919	398	457
Commercial Vehicle Tax	1,630	2,019	779
Watercraft Tax	0	486	541
Gross Earning (Intangible) Tax	0	12,567	17,943
Highway Connecting Links	10,007	8,000	8,000
Local Sales Tax	121,520	98,000	98,000
Franchise Tax	70,107	69,000	69,000
Dog Licenses	2,640	2,000	2,000
Other Licenses and Permits	5,725	7,000	7,000
Rural Fire Contracts & Runs	16,500	16,500	16,500
Swimming Pool	12,443	12,000	12,000
Court Fines	513	2,000	2,000
Rent	7,040	7,000	7,000
Reimbursements	6,407	1,000	1,000
Sale of Cemetery Lots & City Property	261	0	0
Transfer from Water & Sewer Utility	0	25,000	25,000
Memorials Fire Department	4,291	0	0
Donations	10,000	0	0
Transfer from ARPA Fund	43,643	0	0
In Lieu of Taxes (IRB)	6,290	5,000	5,000
Use of Property	1,734	0	0
Interest on Idle Funds	1,368	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,317	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**663,934**	**630,895**	**309,648**
Resources Available:	**1,176,528**	**1,203,533**	**869,165**

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,176,528	1,203,533	869,165
Expenditures:			
General Government	153,466	130,000	150,000
Maintenance Shop	9,556	10,000	10,000
Street Improvement	60,254	128,016	128,018
Fire	27,320	31,500	31,500
Park	31,150	36,000	36,000
Recreation	0	5,000	5,000
Swimming Pool	92,316	45,500	45,500
Cemetery	15,668	16,000	16,000
Memorial Hall	11,111	22,000	22,000
Sub-Total detail page	400,841	424,016	444,018
Audit and Budget	9,575	10,000	10,000
Utilities	64,041	70,000	70,000
Employee benefits	81,693	90,000	90,000
Transfer to City Equipment Reserve Fund	5,000	5,000	5,000
Transfer to Fire Equipment Reserve Fund	8,180	4,000	4,000
Clinic	16,325	1,000	1,000
Transfer to Capital Improvement Fund	0	30,000	30,000
Lease Payments	17,467	0	0
Transfer to Special Parks and Recreation	768	0	0
Transfer to Housing Initiative Fund	0	10,000	10,000
Cash Reserve (2026 column)			712,034
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**603,890**	**644,016**	**1,376,052**
Unencumbered Cash Balance Dec 31	572,638	559,517	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	990,393	1,178,959	1,376,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,376,052
		Tax Required	506,887
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	506,887

No assurance is provided.

City of Downs, Kansas

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Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	71,776	50,000	60,000
Contractual	75,121	70,000	80,000
Commodities	6,569	10,000	10,000
Total	**153,466**	**130,000**	**150,000**
Maintenance Shop			
Contractual	1,566	5,000	5,000
Commodities	7,990	5,000	5,000
Total	**9,556**	**10,000**	**10,000**
Street Improvement			
Personal Services	13,702	10,000	10,000
Contractual	11,086	50,000	50,000
Commodities	35,466	60,000	60,000
Lease Purchases (Oil Tank & Bobcat)	0	8,016	8,018
Total	**60,254**	**128,016**	**128,018**
Fire			
Personal Services	0	3,000	3,000
Contractual	20,147	23,000	23,000
Commodities	7,173	5,500	5,500
Total	**27,320**	**31,500**	**31,500**
Park			
Personal Services	15,182	22,000	22,000
Contractual	3,948	3,000	3,000
Commodities	12,020	11,000	11,000
Total	**31,150**	**36,000**	**36,000**
Recreation			
Contractual	0	2,500	2,500
Commodities	0	2,500	2,500
Total	**0**	**5,000**	**5,000**
Swimming Pool			
Personal Services	35,115	28,000	28,000
Contractual	43,212	7,500	7,500
Commodities	13,989	10,000	10,000
Total	**92,316**	**45,500**	**45,500**
Cemetery			
Personal Services	13,702	10,000	10,000
Contractual	241	2,000	2,000
Commodities	1,725	4,000	4,000
Total	**15,668**	**16,000**	**16,000**
Memorial Hall			
Personal Services	13,702	10,000	10,000
Contractual	(3,735)	10,000	10,000
Commodities	1,144	2,000	2,000
Total	**11,111**	**22,000**	**22,000**
Page Total	**400,841**	**424,016**	**444,018**

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

City of Downs, Kansas

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	0	2,055	87,056
Receipts:			
Ad Valorem Tax	122,670	140,453	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,189	500	500
Motor Vehicle Tax	17,137	13,642	12,642
Recreational Vehicle Tax	403	332	272
16/20M Vehicle Tax	338	174	200
Commercial Vehicle Tax	715	886	342
Watercraft Tax	0	214	238
Transfer from Water and Sewer Utility	45,505	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**188,957**	**226,201**	**84,194**
Resources Available:	**188,957**	**228,256**	**171,250**
Expenditures:			
Water Loan - Principal	92,782	29,682	15,252
Water Loan - Interest	37,124	1,255	255
Sewer Loan - Principal	48,553	15,368	15,766
Sewer Loan - Interest	8,443	1,394	1,035
Water Loan - Principal	0	65,806	67,489
Water Loan - Interest	0	27,695	26,245
Cash Reserve (2026 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**186,902**	**141,200**	**176,042**
Unencumbered Cash Balance Dec 31	2,055	87,056	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	237,481	285,046	176,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	176,042
		Tax Required	4,792
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,792

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	2,375
Receipts:			
Ad Valorem Tax	24,720	28,303	xxxxxxxxxxxxxxxxx
Delinquent Tax	561	500	500
Motor Vehicle Tax	3,453	2,749	2,547
Recreational Vehicle Tax	82	67	55
16/20M Vehicle Tax	44	35	40
Commercial Vehicle Tax	144	178	69
Watercraft Tax	0	43	48
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,004**	**31,875**	**3,259**
Resources Available:	**29,004**	**31,875**	**5,634**
Expenditures:			
Appropriation to Library	29,004	29,500	37,083
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**29,004**	**29,500**	**37,083**
Unencumbered Cash Balance Dec 31	0	2,375	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	32,033	33,640	37,083
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,083
		Tax Required	31,449
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,449

No assurance is provided.

City of Downs, Kansas

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,114	8,645	9,273
Receipts:			
Ad Valorem Tax	5,468	6,259	xxxxxxxxxxxxxxxxx
Delinquent Tax	76	0	0
Motor Vehicle Tax	763	608	563
Recreational Vehicle Tax	18	15	12
16/20M Vehicle Tax	0	8	9
Commercial Vehicle Tax	32	39	15
Watercraft Tax	0	10	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	6,357	6,939	610
Resources Available:	14,471	15,584	9,883
Expenditures:			
Payments to Downs Enterprise	5,826	6,311	6,311
Cash Reserve (2026 column)			10,529
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,826	6,311	16,840
Unencumbered Cash Balance Dec 31	8,645	9,273	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	20,256	21,526	16,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,840
		Tax Required	6,957
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,957

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	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	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	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas

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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	113,353	128,342	140,059
Receipts:			
State of Kansas Gas Tax	23,272	22,100	22,100
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,272**	**22,100**	**22,100**
Resources Available:	**136,625**	**150,442**	**162,159**
Expenditures:			
Contractual Services	0	2,000	2,000
Commodities	0	100	100
Lease Purchase (Oil Tank & Bobcat)	8,283	8,283	8,284
Cash Reserve (2026 column)			151,775
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,283**	**10,383**	**162,159**
Unencumbered Cash Balance Dec 31	128,342	140,059	0
2024/2025/2026 Budget Authority Amount:	146,639	147,040	162,159

Adopted Budget

Cemetery Care	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,309	12,460	10,460
Receipts:			
Donations	251	500	500
Interest on Idle Funds	900		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,151**	**500**	**500**
Resources Available:	**12,460**	**12,960**	**10,960**
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	500	500
Cash Reserve (2026 column)			8,460
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**10,960**
Unencumbered Cash Balance Dec 31	12,460	10,460	0
2024/2025/2026 Budget Authority Amount:	9,389	9,809	10,960

No assurance is provided.

City of Downs, Kansas

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,072	12,643	10,676
Receipts:			
Grain Sales	881	2,000	2,000
Donations	6,922	0	0
Transfer from General Fund	768	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,571**	**2,000**	**2,000**
Resources Available:	**12,643**	**14,643**	**12,676**
Expenditures:			
Commodities	0	3,967	3,967
Cash Reserve (2026 column)			8,709
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**3,967**	**12,676**
Unencumbered Cash Balance Dec 31	12,643	10,676	0
2024/2025/2026 Budget Authority Amount:	4,105	3,967	12,676

Adopted Budget

ARPA Grant	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	70,733	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous	**390**		
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**390**	**0**	**0**
Resources Available:	**71,123**	**0**	**0**
Expenditures:			
Transfer to General	43,644	0	0
Transfer to Water and Sewer	10,476	0	0
Commodities	17,003	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,123**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	78,120	0	0

No assurance is provided.

City of Downs, Kansas

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	239,589	357,645	340,954
Receipts:			
Sales	452,567	408,000	408,000
Connection Fees	1,707	100	100
Reimbursed Expenses	900	1,000	1,000
Transfer from ARPA	10,476	0	0
Interest on Idle Funds			
Miscellaneous	15,468		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**481,118**	**409,100**	**409,100**
Resources Available:	**720,707**	**766,745**	**750,054**
Expenditures:			
Water Production			
Personal Services	34,255	31,000	31,000
Contractual	62,920	60,000	60,000
Commodities	71,968	92,000	92,000
Bobcat Loader Lease Purchase	0	4,000	4,000
Ditch Witch Vaccum	0	5,791	0
Sewer			
Personal Services	34,255	29,000	29,000
Contractual	29,955	16,000	16,000
Commodities	2,798	15,000	15,000
Bobcat Loader Lease Purchase	0	4,000	4,000
General and Administative			
Personal Services	9,867	34,000	34,000
Contractual	37,419	33,000	33,000
Commodities	2,677	2,000	2,000
Other Expenditures			
Sales Tax	4,708	3,000	3,000
Water Protection Fee	1,610	2,000	2,000
Transfer to Bond and Interest - Water	45,505	70,000	70,000
Transfer to General Fund	0	25,000	25,000
Lease Payments	16,686	0	0
Cash Reserve (2026 column)			330,054
Miscellaneous	8,439		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,062**	**425,791**	**750,054**
Unencumbered Cash Balance Dec 31	357,645	340,954	0
2024/2025/2026 Budget Authority Amount:	485,455	647,537	750,054

No assurance is provided.

City of Downs, Kansas

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General Fund	0	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**30,000**	**30,000**
Resources Available:	**0**	**30,000**	**30,000**
Expenditures:			
Captial Outlay	0	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	30,000	30,000

No assurance is provided.

City of Downs, Kansas

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Housing Initiative**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General	0	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**10,000**	**10,000**
Resources Available:	**0**	**10,000**	**10,000**
Expenditures:			
Housing Grants	0	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	10,000	10,000

No assurance is provided.

City of Downs, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Equipment Reserve		**Freda Collar Trust**		**Sypulski Trust**		**Memorial Hall**		**Truck Route**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	43,693	Cash Balance Jan 1	0	Cash Balance Jan 1	33,830	Cash Balance Jan 1	22,881	Cash Balance Jan 1	4,480	104,884
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	3,200	None		None	0	None	0	None	0	
Transfer from General Fu	8,180									
Total Receipts	11,380	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,380
Resources Available:	55,073	Resources Available:	0	Resources Available:	33,830	Resources Available:	22,881	Resources Available:	4,480	116,264
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Captial Outlay	2,500	Commodities		Miscellaneous	700	None	0	None	0	
Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	700	Total Expenditures	0	Total Expenditures	0	3,200
Cash Balance Dec 31	52,573	Cash Balance Dec 31	0	Cash Balance Dec 31	33,130	Cash Balance Dec 31	22,881	Cash Balance Dec 31	4,480	**113,064** **
										113,064 **

**Note: These two block figures should agree.

No assurance is provided.

City of Downs, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Cemetery Endowment		(2) Fund Name: Ambulance Fund		(3) Fund Name: Marie Thomas Trust		(4) Fund Name: Memorial Park Trust Fun		(5) Fund Name: City Equipment Reserve Fund		(6) Fund Name: Geometric Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	5,280	Cash Balance Dec 31	6,726	Cash Balance Dec 31	23,980	Cash Balance Dec 31	40,869	Total
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	None	0	None	0	Transfer from General Fund	5,000	None	0	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	5000	Total Receipts	0	5,000
Resources Available:	18,067	Resources Available:	5,653	Resources Available:	5,280	Resources Available:	6,726	Resources Available:	28,980	Resources Available:	40,869	105,575
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	None	0	None	0	None	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	5,280	Cash Balance Dec 31	6,726	Cash Balance Dec 31	28,980	Cash Balance Dec 31	40,869	105,575 **
												105,575 **

** Note: These two block figures should agree.

No assurance is provided.

STATE OF KANSAS
Osborne
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Downs News and Times***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 7 day of Aug., 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____
_____, 20____ _____, 20____
_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this 11 day of August, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

_____
Notary Public's Signature

Publication Fee $ 111.60
Affidavit, Notary's Fee $ 1.00
Additional copies ___ @___ $ _____
Total Publication Fee $ 112.60

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Downs, Kansas
will meet on August 21, 2025 at 6:00 PM at 715 Railroad Street, Downs, KS 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, Downs, KS 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 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	603,890	50.720	644,016	50.676	1,376,052	506,887	72.230
Debt Service	186,902	22.256	141,200	22.237	176,042	4,792	0.683
Library	29,004	4.485	29,500	4.481	37,083	31,449	4.481
Industrial Promotion	5,826	0.992	6,311	0.991	16,840	6,957	0.991
Special Highway	8,283		10,383		162,159		
Cemetery Care			2,500		10,960		
Special Parks and Recreation			3,967		12,676		
ARPA Grant	71,123						
Water and Sewer Utility	363,062		425,791		750,054		
Capital Improvement			30,000		30,000		
Housing Initiative			10,000		10,000		
Non-Budgeted Funds-A	3,200						
Non-Budgeted Funds-B							
Totals	1,271,290	78.453	1,303,668	78.385	2,581,866	550,085	78.385
						*Revenue Neutral Rate***	*70.566*
Less: Transfers	113,572		144,000		144,000		
Net Expenditure	1,157,718		1,159,668		2,437,866		
Total Tax Levied	457,613		495,092		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,832,952		6,316,170		7,017,639		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,055,504	1,879,952	1,389,795
Lease Purchase Principal	147,855	106,948	64,688
Total	2,203,359	1,986,900	1,454,483

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

Miranda Robinson
Official Title: City Clerk

No assurance is provided. Page No. 17

Published in the *Downs News and Times*
August 7, 2025

RESOLUTION NO. 2025-04

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

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 70.566 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Downs 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, 2025 at 6:00 p.m. at City Hall at 715 Railroad Street, Downs, KS allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Downs 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 DOWNS:

The City of Downs shall levy a property tax rate exceeding the Revenue Neutral Rate of 70.566 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 21st day of August 2025 and **SIGNED** by the Mayor.

Vienna Janis

Vienna Janis, Mayor

Attested:

Miranda Robinson

Miranda Robinson, City Clerk

CITY OF DOWNS SEAL KANSAS

(seal)

Roll Call Vote

A Roll Call Vote of the CITY OF DOWNS To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on AUGUST 21, 2025 at 6:00 PM
Resolution No. 2025-04

Governing Body Member	Yes	No	No Vote
John Bisnette	✓		
John Cordill	✓		
Joyce Hake			✓
Heather Hancock	✓		
Collin Jones	✓		
TOTAL			

Certified:

Miranda Robinson, City Clerk

CITY OF DOWNS SEAL KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF DOWNS HERE BY NOTIFIES THE OSBORNE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 78.385.

Our proposed ad valorem tax (dollar amount) is 550,085.

The date of our hearing is: August 21, 2025.

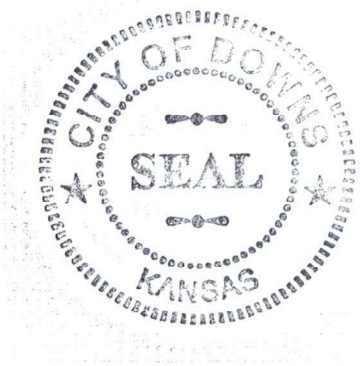
The time of our hearing is: 6:00 PM.

The location of our hearing is: 715 Railroad St, Downs, KS.

_____ 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 9, 2025.

(Seal)



Miranda Robinson

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.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Downs, Kansas

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Housing Initiative			10,000		10,000		
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Non-Budgeted Funds-B							
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						*Revenue Neutral Rate***	*70.566*
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Net Expenditure	1,157,718		1,159,668		2,437,866		
Total Tax Levied	457,615		495,092		xxxxxxxxxxxxxxxxxxx		
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Miranda Robinson
Official Title: City Clerk

No assurance is provided.