State of Kansas
City

2024

CERTIFICATE

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	1,981,216	396,962	48.735
Debt Service	10-113	8	3,430		
Library	12-1220	8	67,755	59,114	7.257
Industrial		9			
		9			
Special Highway		10	164,563		
Electric		10	2,174,270		
Water		11	476,865		
Sewer		11	625,774		
Solid Waste		12	125,425		
Court Diversion		12	47,893		
Sales Tax Revenue		13	132,938		
Equipment Reserve		13	130,736		
Public Bldg Reserve		14	8,596		
911 Wireless		14	34,075		
Employee Benefit		15			
Capital Improvement		15	150,000		
Totals		xxxxxx	6,123,536	456,076	55.992
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			8,145,36
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 56.443

Assisted by:
Gordon CPA LLC

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

Attest: September 20, 2023

Nicole M Lee
County Clerk

Governing Body

CPA Summary

City of Horton

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	399,549	48,341	1,248	988	1,877	207
Debt Service						
Library	56,527	6,839	177	140	266	29
Industrial						
TOTAL	456,076	55,180	1,425	1,128	2,143	236

County Treas Motor Vehicle Estimate 55,180
County Treas Recreational Vehicle Estimate 1,425
County Treas 16/20M Vehicle Estimate 1,128
County Treas Commercial Vehicle Tax Estimate 2,143
County Treas Watercraft Tax Estimate 236

Motor Vehicle Factor 0.12099
Recreational Vehicle Factor 0.00312
16/20M Vehicle Factor 0.00247
Commercial Vehicle Factor 0.00470
Watercraft Factor 0.00052

City of Horton 2024

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
General	Capital Improvement	40,000	25,000		
General	Equipment Reserve	55,000	25,000		
General	Employee Benefit	34,535			
General	Library	5,000			Comm Resolution
General	Baseball Field Project	9,016			
Electric	General	282,000	385,270	479,615	KSA 12-825d
Solid Waste	General	4,000	3,325	3,325	KSA 12-825d
ARPA	Sewer	2,475			Comm Resolution
ARPA	Water	1,830			Comm Resolution
ARPA	Electric	42,452			Comm Resolution
ARPA	General	18,855			Comm Resolution
State Grants	Sewer	2,881			Grant agreement
Baseball Field Project	General	4,016			
	Totals	502,060	438,595	482,940	
	Adjustments				
	Adjusted Totals	502,060	438,595	482,940	

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

City of Horton

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 GO Bonds (Phase I)	9/19/2013	9/27/2053	2.13	2,955,000	2,488,219	9/27	9/27	52,875	57,530	51,652	58,752
2015 GO Bonds (Phase II)	5/22/2015	5/27/2055	2.13	3,375,000	2,969,213	5/27	5/27	63,096	63,000	64,339	61,757
2020 GO Bonds (Sewer)	9/28/2020	9/28/2060	1.13	3,303,000	2,170,535	9/28	9/28	35,669	67,352	35,006	68,015
2021 GO Bonds (Refunding Wate	4/8/2021	12/1/2047	1.75 -2.00	3,065,000	2,865,000	6/1 & 12/1	12/1	60,106	90,000	58,306	90,000
Total G.O. Bonds					**10,492,967**			**211,746**	**277,882**	**209,303**	**278,524**
Revenue Bonds:											
2015 Refunding (Electric)	7/27/2015	10/1/2030	3.50	490,000	295,000	4/1 & 10/1	10/1	11,188	35,000	9,963	35,000
2016 Sales Tax Revenue	11/3/2016	5/1/2037	2.00-4.00	1,765,000	1,450,000	5/1	5/1	54,813	75,000	52,938	75,000
Total Revenue Bonds					**1,745,000**			**66,001**	**110,000**	**62,901**	**110,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**12,237,967**			**277,747**	**387,882**	**272,204**	**388,524**

City of Horton

2024

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 2023	Payments Due 2023	Payments Due 2024
Fire Truck	4/30/2021	36	1.75	30,014	20,183	10,358	10,358
Police Vehicle				44,743	35,408	9,710	9,710
				Totals	**55,591**	**20,068**	**20,068**

***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: 2024

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 2023	Proposed Year 2024
Ad Valorem	$56,527	$59,114
Delinquent Tax	$0	$0
Motor Vehicle Tax	$9,329	$6,839
Recreational Vehicle Tax	$216	$177
16/20M Vehicle Tax	$198	$140
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$66,270	$66,270
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,260,927	$8,080,359
Did Assessed Valuation Decrease?	No	
Levy Rate	7.785	7.316
Difference in Levy Rate:	(0.469)	
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 assistance from the State Library.

City of Horton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	297,240	213,779	50
Receipts:			
Ad Valorem Tax	350,794	399,549	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,312	300	1,318
Motor Vehicle Tax	57,441	58,018	48,341
Recreational Vehicle Tax	1,449	1,508	1,248
16/20M Vehicle Tax		1,377	988
Commercial Vehicle Tax		1,549	1,877
Watercraft Tax		222	207
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Liquor Licenses	475	800	775
Local Sales Tax	414,654	416,638	435,000
Connecting Link	32,860	33,670	35,000
Franchise Tax	47,095	48,422	49,000
Local Alcoholic Liquor Tax	2,066	2,699	2,449
Redemptions	12,236	14,840	13,227
Building Permits	230	495	430
Copies	153	120	124
Insufficient Check Charges	846	500	500
Blue Building Fees	10,537	8,291	13,025
Armory Fees	12,144	10,000	16,440
Police Fees	6,024	6,683	15,884
Communications	21,959	31,245	30,889
Court Costs & Fines	118,567	82,186	91,550
Fire Department	23,836	8,650	11,300
Streets	1,365	2,850	6,800
Parks and Recreation	192,778	87,568	96,260
Manor Repayment			
Firing Range			
Pool	28,259	28,993	33,194
Cemetery	9,450	9,082	10,637
Airport	6,165	6,165	6,165
Building Demolition			
Transfers from Electric	282,000	385,270	479,615
Transfers from Solid Waste	4,000	3,325	3,325
Transfers from ARPA	18,855		
Transfer from Baseball Field Project	4,016		
Grants			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	56,601	28,382	183,467
Neighborhood Revitalization Rebate			0
Miscellaneous	20,354	20,354	14,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,738,521**	**1,699,751**	**1,603,035**
Resources Available:	**2,035,761**	**1,913,530**	**1,603,085**

City of Horton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,035,761	1,913,530	1,603,085
Expenditures:			
Administration	284,902	321,837	328,181
Law Enforcement	453,072	567,123	603,336

Communications	243,680	268,525	270,431
Court	74,622	77,787	82,540
Streets	202,371	263,333	303,186
Parks & Recreation	157,450	148,087	149,997
Community Building	17,974	17,720	18,045
Pool	62,184	64,082	66,658
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)	1,496,255	1,728,494	1,822,374
Fire Department	107,364	70,102	80,092
Cemetery	7,412	15,716	12,504
Airport	3,690	4,133	4,020
Armory Building	18,651	13,535	20,726
Building Demolition	35,446	30,000	30,000
Firing Range	8,587	1,500	11,500
Transfer to Equipment Reserve	55,000	25,000	
Transfer to Capital Improvement	40,000	25,000	
Transfer to Debt Service			
Transfer to Library	5,000		
Transfer to Employee Benefit	34,535		
Transfer to Baseball Field Project	9,016		
Cash Forward (2024 column)			
Miscellaneous	1,026		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,821,982**	**1,913,480**	**1,981,216**
Unencumbered Cash Balance Dec 31	213,779	50	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,767,760	1,913,480	1,981,216
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,981,216
		Tax Required	378,131
	Delinquent Comp Rate:	5.0%	18,831
		Amount of 2023 Ad Valorem Tax	396,962

CPA Summary

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	184,084	215,823	221,306
Contractual	69,111	76,100	78,031
Commodities	11,120	12,129	11,713
Capital Outlay		4,035	4,570
Miscellaneous	17,243	10,103	9,050
Debt Service	3,344	3,647	3,511
Employee Benefits			
Total	**284,902**	**321,837**	**328,181**
Law Enforcement			
Salaries	355,813	445,071	479,511
Contractual	34,710	44,641	59,014
Commodities	41,949	32,833	30,799
Capital Outlay	17,256	40,795	30,460
Debt Service	3,344	3,783	3,552
Total	**453,072**	**567,123**	**603,336**
Communications			
Salaries	232,447	250,192	253,362
Contractual	4,885	7,138	7,138
Commodities	5,580	10,445	9,681
Capital Outlay	768	750	250
Total	**243,680**	**268,525**	**270,431**
Court			
Salaries	33,097	38,456	35,260
Contractual	27,552	25,108	31,697
Commodities	13,973	13,723	15,083
Capital Outlay		500	500
Total	**74,622**	**77,787**	**82,540**
Streets			
Salaries	116,423	126,416	132,440
Contractual	18,760	19,360	30,521
Commodities	44,187	48,857	45,521
Capital Outlay	23,001	68,700	94,704
Total	**202,371**	**263,333**	**303,186**
Parks & Recreation			
Salaries	36,672	34,986	77,197
Contractual	13,038	44,101	23,700
Commodities	23,880	24,000	29,100
Capital Outlay	83,860	45,000	20,000
Total	**157,450**	**148,087**	**149,997**
Community Building			
Salaries	2,956	5,339	3,342
Contractual	9,207	6,146	5,937
Commodities	5,811	5,774	5,866
Capital Outlay		461	2,900
Total	**17,974**	**17,720**	**18,045**
Pool			
Salaries	34,715	39,871	39,992
Contractual	1,403	3,266	3,705
Commodities	16,990	18,945	20,411
Capital Outlay	9,076	2,000	2,550
Total	**62,184**	**64,082**	**66,658**
Page 1 - Total	**1,496,255**	**1,728,494**	**1,822,374**

City of Horton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,342	3,430	3,430
Receipts:			
Ad Valorem Tax	88	0	xxxxxxxxxxxxxxxxxx
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 Re			
Total Receipts	**88**	**0**	**0**
Resources Available:	**3,430**	**3,430**	**3,430**
Expenditures:			
Principal			3,430
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,430**
Unencumbered Cash Balance Dec 31	3,430	3,430	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	3,131	3,342	3,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,430
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1	1,690	3,994
Receipts:			
Ad Valorem Tax	59,924	56,527	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		9,329	6,839
Recreational Vehicle Tax		216	177
16/20M Vehicle Tax		198	140
Commercial Vehicle Tax		222	266
Watercraft Tax		32	29
Transfer in from General	5,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**64,924**	**66,524**	**7,451**
Resources Available:	**64,925**	**68,214**	**11,445**
Expenditures:			
Distributions to Library	63,235	64,220	67,755
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**63,235**	**64,220**	**67,755**
Unencumbered Cash Balance Dec 31	1,690	3,994	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	63,235	64,220	67,755
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,755
		Tax Required	56,310
	Delinquent Comp Rate:	5.0%	2,804
		Amount of 2023 Ad Valorem Tax	59,114

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-2,474	-2,459	-2,459
Receipts:			
Ad Valorem Tax	15	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			2,459
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**15**	**0**	**2,459**
Resources Available:	-2,459	-2,459	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	-2,459	-2,459	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	0	226	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
See Tab B **See Tab D**		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,633	73,043	118,973
Receipts:			
State of Kansas Gas Tax	42,986	45,930	45,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**42,986**	**45,930**	**45,590**
Resources Available:	**77,619**	**118,973**	**164,563**
Expenditures:			
Contractual	4,576	0	164,563
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**4,576**	**0**	**164,563**
Unencumbered Cash Balance Dec 31	73,043	118,973	0
2022/2023/2024 Budget Authority Amou	111,307	127,623	164,563

0

Adopted Budget

Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,193,225	1,199,625	1,078,662
Receipts:			
Charges for Services	1,933,642	1,685,023	1,977,923
Transfer In from ARPA	42,452		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**1,976,094**	**1,685,023**	**1,977,923**
Resources Available:	**3,169,319**	**2,884,648**	**3,056,585**
Expenditures:			
Personnel	204,118	222,277	276,798
Contractual	186,202	170,984	186,803
Commodities	1,086,318	907,520	1,122,844
Capital Outlay	12,518	71,600	61,150
Debt Service	198,538	46,188	44,963
Transfer to General	282,000	385,270	479,615
Cash Forward (2024 column)			
Miscellaneous		2,147	2,097
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,969,694**	**1,805,986**	**2,174,270**
Unencumbered Cash Balance Dec 31	1,199,625	1,078,662	882,315
2022/2023/2024 Budget Authority Amou	1,994,891	1,805,986	2,174,270

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	253,157	229,564	201,032
Receipts:			
Charges for Services	377,979	408,336	424,962
Transfers in from ARPA	1,830		
Interest on Idle Funds			
Miscellaneous	9,284		6,476
Does miscellaneous exceed 10% Total R			
Total Receipts	**389,093**	**408,336**	**431,438**
Resources Available:	**642,250**	**637,900**	**632,470**
Expenditures:			
Personnel	141,198	149,161	184,096
Contractual	58,637	66,566	84,114
Commodities	49,170	35,069	36,186
Capital Outlay	16,875	35,541	23,800
Debt Service	146,806	150,106	148,306
Transfer to General			
Cash Forward (2024 column)			
Miscellaneous		425	363
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**412,686**	**436,868**	**476,865**
Unencumbered Cash Balance Dec 31	229,564	201,032	155,605
2022/2023/2024 Budget Authority Amou	400,480	436,868	476,865

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	294,597	187,515	58,883
Receipts:			
Charges for Services	472,995	514,129	532,592
Transfer In from ARPA	2,475		
Transfer In from Ballfield Project	2,881		
Interest on Idle Funds			
Miscellaneous	2,982		2,950
Does miscellaneous exceed 10% Total R			
Total Receipts	**481,333**	**514,129**	**535,542**
Resources Available:	**775,930**	**701,644**	**594,425**
Expenditures:			
Personnel	169,584	186,577	212,959
Contractual	47,720	28,186	48,000
Commodities	30,338	12,816	13,494
Capital Outlay	1,251	15,360	11,500
Debt Service	339,522	399,522	339,521
Cash Forward (2024 column)			
Miscellaneous		300	300
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**588,415**	**642,761**	**625,774**
Unencumbered Cash Balance Dec 31	187,515	58,883	-31,349
2022/2023/2024 Budget Authority Amou	594,066	642,761	625,774

See Tab E

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	47,453	47,207	42,273
Receipts:			
Charges for Services	125,154	120,050	122,848
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**125,154**	**120,050**	**122,848**
Resources Available:	**172,607**	**167,257**	**165,121**
Expenditures:			
Contractual Services	121,400	121,659	122,100
Transfer to General Fund	4,000	3,325	3,325
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**125,400**	**124,984**	**125,425**
Unencumbered Cash Balance Dec 31	47,207	42,273	39,696
2022/2023/2024 Budget Authority Amount:	126,342	124,984	125,425

Adopted Budget

Court Diversion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,175	27,893	37,893
Receipts:			
Charges for Services	6,372	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,372**	**10,000**	**10,000**
Resources Available:	**28,547**	**37,893**	**47,893**
Expenditures:			
Contractual	654		47,893
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**654**	**0**	**47,893**
Unencumbered Cash Balance Dec 31	27,893	37,893	0
2022/2023/2024 Budget Authority Amount:	13,453	42,175	47,893

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	413,711	468,953	504,140
Receipts:			
Sales Tax	181,867	170,000	180,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**181,867**	**170,000**	**180,000**
Resources Available:	**595,578**	**638,953**	**684,140**
Expenditures:			
Principal	70,000	75,000	75,000
Interest	56,625	54,813	52,938
Cash Forward (2024 column)			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**126,625**	**134,813**	**132,938**
Unencumbered Cash Balance Dec 31	468,953	504,140	551,202
2022/2023/2024 Budget Authority Amount:	126,625	134,813	132,938

Adopted Budget

Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	96,386	105,736	130,736
Receipts:			
Transfer in from General	55,000	25,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,000**	**25,000**	**0**
Resources Available:	**151,386**	**130,736**	**130,736**
Expenditures:			
Capital Outlay	45,650	0	130,736
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,650**	**0**	**130,736**
Unencumbered Cash Balance Dec 31	105,736	130,736	0
2022/2023/2024 Budget Authority Amount:	156,386	146,886	130,736

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Bldg Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**8,596**
Unencumbered Cash Balance Dec 31	8,596	8,596	0
2022/2023/2024 Budget Authority Amount:	8,596	8,596	8,596

Adopted Budget

911 Wireless	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,627	26,075	30,075
Receipts:			
Fees	7,448	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,448**	**4,000**	**4,000**
Resources Available:	**26,075**	**30,075**	**34,075**
Expenditures:			
Contractual Services			34,075
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**34,075**
Unencumbered Cash Balance Dec 31	26,075	30,075	0
2022/2023/2024 Budget Authority Amount:	32,378	26,627	34,075

CPA Summary

City of Horton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-143,678	-100,000	-100,000
Receipts:			
Transfer from General	34,535		
Insurance Settlements	9,143		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,678**	**0**	**0**
Resources Available:	**-100,000**	**-100,000**	**-100,000**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	-100,000	-100,000	-100,000
2022/2023/2024 Budget Authority Amount:	0		0

See Tab B **See Tab D** **See Tab E**

Adopted Budget **Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	85,000	125,000	150,000
Receipts:			
Transfer from General	40,000	25,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,000**	**25,000**	**0**
Resources Available:	**125,000**	**150,000**	**150,000**
Expenditures:			
Capital Outlay			150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**150,000**
Unencumbered Cash Balance Dec 31	125,000	150,000	0
2022/2023/2024 Budget Authority Amount:	180,000	151,500	150,000

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2024

The governing body of

City of Horton

will meet on September 18, 2023 at 5 15 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,821,982	57.499	1,913,480	55.027	1,981,216	396,962	49.127
Debt Service					3,430		
Library	63,235	8.254	64,220	7.785	67,755	59,114	7.316
Industrial							
Special Highway	4,576				164,563		
Electric	1,969,694		1,805,986		2,174,270		
Water	412,686		436,868		476,865		
Sewer	588,415		642,761		625,774		
Solid Waste	125,400		124,984		125,425		
Court Diversion	654				47,893		
Sales Tax Revenue	126,625		134,813		132,938		
Equipment Reserve	45,650				130,736		
Public Bldg Reserve					8,596		
911 Wireless					34,075		
Employee Benefit							
Capital Improvement					150,000		
Totals	5,158,917	65.753	5,123,112	62.812	6,123,536	456,076	56.443
						*Revenue Neutral Rate***	*56.443*
Less: Transfers	502,060		438,595		482,940		
Net Expenditure	4,656,857		4,684,517		5,640,596		
Total Tax Levied	446,436		456,076		xxxxxxxxxxxxxxx		
Assessed Valuation	6,789,535		7,260,927		8,080,359		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	11,923,281		11,762,593		10,492,967		
Revenue Bonds	2,235,000		1,995,000		1,745,000		
Other	0		0		0		
Lease Purchase Principal	0		40,221		55,591		
Total	14,158,281		13,797,814		12,293,558		

*Tax rates are expressed in mills

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

Kim Knudson

City Official Title: City Clerk

(First published in the Horton Headlight August 31, 2023)

NOTICE OF BUDGET HEARING

The governing body of

City of Horton

will meet on September 18, 2023 at 5:15 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
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Debt Service					3,430		
Library	63,235	8.254	64,220	7.785	67,755	59,114	7,316
Industrial							
Special Highway	4,576				164,563		
Electric	1,969,694		1,805,986		2,174,270		
Water	412,686		436,868		476,865		
Sewer	588,415		642,761		625,774		
Solid Waste	125,400		124,984		125,425		
Court Diversion	654				47,893		
Sales Tax Revenue	126,625		134,813		132,938		
Equipment Reserve	45,650				130,736		
Public Bldg Reserve					8,596		
911 Wireless					34,075		
Employee Benefit							
Capital Improvement					150,000		
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						*Revenue Neutral Rate***	56.443
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Revenue Bonds	2,235,000		1,995,000		1,745,000		
Other	0		0		0		
Lease Purchase Principal	0		40,221		55,591		
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*Tax rates are expressed in mills

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

Kim Knudson

City Official Title: City Clerk

AFFIDAVIT OF PUBLICA

STATE OF KANSAS, BROWN COUNTY

Dana D. Foley, being first duly sworn, c
publisher of *The Horton Headlight* a week
State of Kansas, and published in and of g
County, Kansas, with a general paid circ
Brown County, Kansas, and that said new
gions or fraternal publication.

Said newspaper is weekly published at l
has been so published continuously and un
and state for a period of more than five ye
tion of said notice; and has been admitted
Kansas, in said County as periodicals pos

That the attached notice is a true copy th
the regular and entire issue of said newspa
weeks, the first publication thereof being
31 day of AUGUST
subsequent publications being made on th

_____, 20__

_____, 20__

_____, 20__

Publis

Subscribed and sworn to before me
day of AUGUST, 20

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

Notar

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 71.273. The date of our hearing is 09/05/2023 at 5:15 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, 2023.

WITNESS my hand and official seal on July 17, 2023.

(Seal)

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.

A Roll Call Vote of the City of Horton To Levy a Property Tax Exceeding the Revenue Neu
Hearing to Exceed Revenue Neutral Rate held on September 5, 2023
Resolution No. 2023-004

Governing Body Member	Yes	No
Mayor Bryan Stirton	X	
Streets & Utilities Commissioner Carmela Boller	X	
Finance Commissioner Tina Nigh	X	
Police Commissioner Rex West	X	
Parks and Recreation Commisisoner Richard Lovelady	X	
TOTAL		

Certified:

Resolution No. 2023-004

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 was calculated as 56.443 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 5, 2023 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 56.443 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 5th day of September and **SIGNED** by the Mayor.

_____

Mayor

Attested:

_____

City Clerk