State of Kansas
City
2025

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	676,933	123,019	✓ 44.671
Special Purpose Funds:					
Emergency Equipment	12-110b	7	56,000	7,047	✓ 2.559
Employee Benefits	12-16,102	7	45,000	9,863	✓ 3.582
Library Board	12-1220	8	51,000	44,105	✓ 16.016
Special Highway	68-590	8	538,446		
Special Liability	75-6110	9	25,000	10,943	✓ 3.974
Special Parks and Recreation	79-41a04	9	36,879		
Business Funds:					
Construction/Demolition Landfill		10	15,937		
Gas Utility		10	685,895		
Sewer Utility		11	168,492		
Water Utility		11	565,139		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,864,721	194,977	70.802
Budget Hearing Notice		14			County Clerk's Use Only
Budget Hearing Notice 2		---			
Combined Rate and Budget Hearing					2,753,928
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		---			November 1, 2024 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate 67.26

Attest: September 03, 2024

City Clerk

Governing Body

Page No. 1

Resolution No. 2024-04

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

WHEREAS, the Revenue Neutral Rate for City of Howard, Kansas, was calculated as 67.260 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

City of Howard, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 67.260 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 3rd day of September, 2024 and SIGNED by the Mayor.

Richard P. Clark
Mayor

Attested:

City Clerk

SEAL

ROLL CALL VOTE

A Roll Call Vote of the Governing Body of the City of Howard, Kansas
To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 03, 2024
Resolution No. 2024-04

Governing Body Member	YES	NO	No Vote
Richard P Clark	yes	no	did not vote
Derek Cookson	yes	no	did not vote
Jerrad Pope	yes	no	did not vote
Gary Harrod	yes	no	did not vote
Martin Hunter	yes	no	did not vote
Shilo Crupper absent			did not vote

DATE: September 03, 2024

Richard P Clark, Mayor

Attest:

Joanna Hunter, City Clerk

State of Kansas
City
2025

Certificate

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We, the undersigned, officers of
City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
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Fund	**K.S.A.**				
General	12-101a	6	676,933	123,019	
Special Purpose Funds:					
Emergency Equipment	12-110b	7	56,000	7,047	
Employee Benefits	12-16,102	7	45,000	9,863	
Library Board	12-1220	8	51,000	44,105	
Special Highway	68-590	8	538,446		
Special Liability	75-6110	9	25,000	10,943	
Special Parks and Recreation	79-41a04	9	36,879		
Business Funds:					
Construction/Demolition Landfill		10	15,937		
Gas Utility		10	685,895		
Sewer Utility		11	168,492		
Water Utility		11	565,139		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,864,721	194,977	
Budget Hearing Notice		14			County Clerk's Use Only
Budget Hearing Notice 2		---			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		---			November 1, 2024 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 67.26

Attest: _____, 2024

_____
City Clerk

_____
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_____
Governing Body

City of Howard

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

2024 budgeted funds	Ad Valorem Levy tax year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M	Commercial Veh	Watercraft
General	111,941	18,499	314	583	1,740	149
Emergency Equipment	6,994	1,156	20	36	109	9
Employee Benefits	14,179	2,343	40	74	220	19
Library Board	41,786	6,905	117	217	649	55
Special Liability	10,498	1,735	29	55	163	14
Totals	185,398	30,638	520	965	2,881	246
County Treasurer's Motor Vehicle Estimate		30,638				
County Treasurer's Recreational Vehicle Estimate			520			
County Treasurer's 16/20M Vehicle Estimate				965		
County Treasurer's Commercial Vehicle Estimate					2,881	
County Treasurer's Watercraft Estimate						246
Motor Vehicle Tax Factor		0.165255				
Recreational Vehicle Tax Factor			0.002805			
16/20M Vehicle Tax Factor				0.005205		
Commercial Vehicle Tax Factor					0.01554	
Watercraft Tax Factor						0.001327

City of Howard

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2023	Current amount for 2024	Proposed amount for 2025	Transfers Authorized by Statute
Water Utility Fund	General Fund	90,000	90,000	90,000	12-825d
Gas Utility Fund	General Fund	-	-	-	12-825d
Sewer Utility Fund	General Fund	50,000	50,000	50,000	12-825d
Water Utility Fund	Water Utility Reserve Fund	15,400	15,400	15,400	Bond Covenant
	Total	155,400	155,400	155,400	
	Adjustments *	XXXXXXXXXXXXXXX			
	Adjusted Totals	155,400	155,400	155,400	

* Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Howard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
USDA G.O. Water Project 2017-A	4/25/2017	4/25/2057	2.750%	1,137,000	1,034,449	4/25/24	4/25/24	28,525	18,710		
						4/25/25	4/25/25			27,933	19,303
USDA G.O. Water Project 2017-B	4/25/2017	4/25/2057	2.750%	1,368,000	1,244,613	4/25/24	4/25/24	34,321	22,512		
						4/25/25	4/25/25			33,608	23,224
Total General Obligation Bonds				2,505,000	2,279,062			62,846	41,222	61,541	42,527
Revenue Bonds											
Total Revenue Bonds				-	-			-	-	-	-
Other Debt:											
City Utility Low-Interest Loan Program	3/22/2021	1/1/2031	2.680%	496,039	352,403	7/1/24	7/1/24	4,951	22,953	-	-
						1/1/25	1/1/25	4,629	23,275	-	-
						7/1/25	7/1/25	-	-	4,302	23,602
						1/1/26	1/1/26	-	-	3,970	23,934
Total Other Debt				496,039	352,403			9,580	46,228	8,272	47,536
Total Indebtedness				3,001,039	2,631,465			72,426	87,450	69,813	90,063

City of Howard

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

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2024	Payments Due 2024	Payments Due 2025
Street Equipment	7/18/2023	5 years	4%	126,688	126,688	28,533	28,533
			Totals	126,688	126,688	28,533	28,533

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

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City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	453,255	511,900	307,094
Receipts:			
Ad Valorem Tax	100,106	105,225	XXXXXXXXXXXXXX
Delinquent Tax	1,612	2,839	3,157
Motor Vehicle Tax	18,201	18,939	18,499
Recreational Vehicle Tax	297	377	314
16/20 M Vehicle Tax	741	756	583
Commercial Vehicle Tax	1,756	1,802	1,740
Watercraft Tax		172	149
Payment in Lieu of Tax (I.R.B.)		-	-
Local Alcoholic Liquor Tax	700	767	1,059
Local Retailers' Sales Tax	56,720	55,000	55,000
Franchise Fees	22,121	22,000	2,200
Dog Licenses	1,445	1,500	1,500
Licenses and Permits	650	750	
Rent	6,918	7,500	7,500
Pool Admissions	12,795	10,000	10,000
Pool Concessions	2,678	2,500	2,500
Fines	2,137	2,500	2,500
Transfer from Water Utility	90,000	90,000	90,000
Transfer from Gas Utility			
Transfer from Sewer Utility	50,000	50,000	50,000
Donations	4,430		
Neighborhood Revitalization Rebate			
Interest on Idle Funds	3,694	4,000	2,500
Miscellaneous	15,420	5,000	5,000
Total Receipts	**392,421**	**381,627**	**254,201**
Resources Available:	**845,676**	**893,527**	**561,295**
Expenditures:			
General Government			
Personal Services	56,471	90,000	118,500
Contractual Services	26,619	110,500	40,500
Commodities	8,114	25,000	25,000
Capital Outlay		15,000	15,000
Reimbursed Expenses			
Total General Government	91,204	240,500	199,000
Street Department			
Personal Services	15,038	50,000	101,500
Contractual Services	6,999	15,000	15,000
Commodities	18,173	40,000	40,000
Lease Payment		28,533	28,533
Capital Outlay		15,000	15,000
Reimbursed Expenses			
Total Street Department	40,210	148,533	200,033

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Street Lighting			
Contractual Services	15,719	23,000	23,000
Reimbursed Expenses			
Total Street Lighting	15,719	23,000	23,000
Fire Department			
Personal Services	6,720	10,000	10,000
Contractual Services	4,445	6,000	6,000
Commodities	2,093	12,000	12,000
Capital Outlay		5,000	5,000
Reimbursed Expenses			
Total Fire Department	13,258	33,000	33,000
Police Department			
Personal Services	3,900	3,900	3,900
Contractual Services	66,986	2,000	2,000
Commodities	253	1,000	1,000
Capital Outlay			
Reimbursed Expenses			
Total Police Department	71,139	6,900	6,900
Park Department			
Personal Services	9,639	10,000	10,000
Contractual Services	8,428	6,000	6,000
Commodities	13,215	6,000	6,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Park Department	31,282	26,000	26,000
Swimming Pool			
Personal Services	33,071	31,000	31,000
Contractual Services	14,749	10,000	10,000
Commodities	8,037	17,500	17,500
Capital Outlay		10,000	10,000
Reimbursed Expenses			
Total Swimming Pool	55,857	68,500	68,500
Cox Building			
Personal Services	3,426	4,000	4,000
Contractual Services	11,289	12,000	12,000
Commodities	392	4,000	4,000
Capital Outlay			4,000
Reimbursed Expenses			
Total Cox Building	15,107	20,000	24,000
Capital Outlay		20,000	96,500
Total Expenditures	**333,776**	**586,433**	**676,933**
Unencumbered Cash Balance Dec 31	511,900	307,094	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	676,933
		Tax Required	115,638
	Delinquent Comp Rate:	6.00%	7,381
		Amount of 2024 Ad Valorem Tax	123,019

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Adopted Budget **Emergency Equipment Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,158	39,773	47,849
Receipts:			
Ad Valorem Tax	6,044	6,574	XXXXXXXXXXXXXX
Delinquent Tax	111	171	197
Motor Vehicle Tax	1,265	1,143	1,156
Recreational Vehicle Tax	21	23	20
16/20 M Vehicle Tax	52	46	36
Commercial Vehicle Tax	122	109	109
Watercraft Tax		10	9
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**7,615**	**8,076**	**1,527**
Resources Available:	**39,773**	**47,849**	**49,376**
Expenditures:			
Personal Services			
Contractual Services			56,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	-	-	**56,000**
Unencumbered Cash Balance Dec 31	39,773	47,849	XXXXXXXXXXXXXX

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	56,000
Tax Required	6,624
Delinquent Comp Rate: 6.00%	423
Amount of 2024 Ad Valorem Tax	7,047

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City of Howard

Adopted Budget **Employee Benefits Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,283	51,404	32,633
Receipts:			
Ad Valorem Tax	11,671	13,328	XXXXXXXXXXXXXX
Delinquent Tax	443	331	400
Motor Vehicle Tax	4,758	2,208	2,343
Recreational Vehicle Tax	78	44	40
16/20 M Vehicle Tax	224	88	74
Commercial Vehicle Tax	459	210	220
Watercraft Tax		20	19
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous	2,932		
Total Receipts	**20,565**	**16,229**	**3,096**
Resources Available:	**70,848**	**67,633**	**35,729**
Expenditures:			
Personal Services	19,444	35,000	45,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**19,444**	**35,000**	**45,000**
Unencumbered Cash Balance Dec 31	51,404	32,633	XXXXXXXXXXXXXX

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	45,000
Tax Required	9,271
Delinquent Comp Rate: 6.00%	592
Amount of 2024 Ad Valorem Tax	9,863

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Adopted Budget **Library Board Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,490	3,496	420
Receipts:			
Ad Valorem Tax	36,505	39,279	XXXXXXXXXXXXXX
Delinquent Tax	619	1,052	1,178
Motor Vehicle Tax	6,803	6,906	6,905
Recreational Vehicle Tax	111	137	117
16/20 M Vehicle Tax	298	276	217
Commercial Vehicle Tax	657	657	649
Watercraft Tax		63	55
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**44,993**	**48,370**	**9,121**
Resources Available:	**50,483**	**51,866**	**9,541**
Expenditures:			
Personal Services			
Contractual Services	46,987	51,446	51,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**46,987**	**51,446**	**51,000**
Unencumbered Cash Balance Dec 31	3,496	420	XXXXXXXXXXXXXX

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	51,000
Tax Required	41,459
Delinquent Comp Rate: 6.00%	2,646
Amount of 2024 Ad Valorem Tax	44,105

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City of Howard

Adopted Budget **Special Highway Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	276,188	319,646	404,046
Receipts:			
State City/County Highway Funds	15,490	16,400	16,400
Voted Sales Tax	118,484	118,000	118,000
State Grant	437,450		
Miscellaneous			
Total Receipts	**571,424**	**134,400**	**134,400**
Resources Available:	**847,612**	**454,046**	**538,446**
Expenditures:			
Personal Services			
Contractual Services			
Commodities	10,350		15,000
Capital Outlay	517,616	50,000	523,446
Reimbursed Expenses			
Total Expenditures	**527,966**	**50,000**	**538,446**
Unencumbered Cash Balance Dec 31	319,646	404,046	-

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City of Howard

Adopted Budget **Special Liability Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,476	22,705	12,422
Receipts:			
Ad Valorem Tax	19,510	9,868	XXXXXXXXXXXXXX
Delinquent Tax	133	553	296
Motor Vehicle Tax	1,540	3,691	1,735
Recreational Vehicle Tax	25	73	29
16/20 M Vehicle Tax	38	147	55
Commercial Vehicle Tax	149	351	163
Watercraft Tax		34	14
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**21,395**	**14,717**	**2,292**
Resources Available:	**31,871**	**37,422**	**14,714**
Expenditures:			
Personal Services			
Contractual Services	9,166	25,000	25,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**9,166**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	22,705	12,422	XXXXXXXXXXXXXX

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	25,000
Tax Required	10,286
Delinquent Comp Rate: 6.00%	657
Amount of 2024 Ad Valorem Tax	10,943

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City of Howard

Adopted Budget **Special Parks and Recreation Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,338	25,453	31,020
Receipts:			
From Elk County	4,790	4,800	4,800
Local Alcoholic Liquor Tax	700	767	1,059
Miscellaneous			
Total Receipts	**5,490**	**5,567**	**5,859**
Resources Available:	**29,828**	**31,020**	**36,879**
Expenditures:			
Personal Services			
Contractual Services			5,000
Commodities	4,375		
Capital Outlay			31,879
Reimbursed Expenses			
Total Expenditures	**4,375**	-	**36,879**
Unencumbered Cash Balance Dec 31	25,453	31,020	-

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Adopted Budget **Construction/Demolition Landfill Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,195	12,937	7,937
Receipts:			
Customer Charges	8,785	8,000	8,000
Miscellaneous			
Total Receipts	**8,785**	**8,000**	**8,000**
Resources Available:	**24,980**	**20,937**	**15,937**
Expenditures:			
Personal Services	4,228	3,000	3,100
Contractual Services	7,815	10,000	10,000
Commodities			2,837
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**12,043**	**13,000**	**15,937**
Unencumbered Cash Balance Dec 31	12,937	7,937	-

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Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,484	235,686	166,595
Receipts:			
Customer Charges	469,974	500,000	500,000
Interest on Idle Funds	1,780	1,800	1,800
Penalties	8,917	10,000	10,000
Hookup Fees	1,612		
Miscellaneous	3,059	7,500	7,500
Total Receipts	**485,342**	**519,300**	**519,300**
Resources Available:	**514,826**	**754,986**	**685,895**
Expenditures:			
Gas Purchases	117,131	375,000	375,000
Personal Services	56,680	70,000	72,100
Contractual Services	39,141	45,000	45,000
Commodities	10,639	20,000	20,000
Capital Outlay		22,583	117,987
Reimbursed Expenses			
Transfer to General Fund			
State Loan Principal	45,194	46,228	47,536
State Loan Interest	10,355	9,580	8,272
Total Expenditures	**279,140**	**588,391**	**685,895**
Unencumbered Cash Balance Dec 31	235,686	166,595	-

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Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,396	56,492	37,492
Receipts:			
Customer Charges	125,558	130,000	130,000
Interest	669	500	500
Miscellaneous	50	500	500
Total Receipts	**126,277**	**131,000**	**131,000**
Resources Available:	**206,673**	**187,492**	**168,492**
Expenditures:			
Personal Services	47,908	50,000	51,500
Contractual Services	14,723	25,000	25,000
Commodities	9,143	10,000	10,000
Capital Outlay		15,000	31,992
Reimbursed Expenses			
KWPCRF Loan Principal	27,942		
KWPCRF Loan Interest	465		
Transfer to General Fund	50,000	50,000	50,000
Total Expenditures	**150,181**	**150,000**	**168,492**
Unencumbered Cash Balance Dec 31	56,492	37,492	-

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Adopted Budget **Water Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	300,442	243,606	179,639
Receipts:			
Customer Charges	352,764	375,000	375,000
Interest on Idle Funds	2,273	2,500	2,500
Bulk Water Sales	2,376	2,000	2,000
Hookup Fees	1,717	1,000	1,000
Miscellaneous	7,691	5,000	5,000
Total Receipts	**366,821**	**385,500**	**385,500**
Resources Available:	**667,263**	**629,106**	**565,139**
Expenditures:			
Personal Services	62,259	70,000	108,150
Contractual Services	48,570	50,000	85,000
Commodities	103,360	110,000	125,000
Capital Outlay		10,000	37,522
Transfer to General Fund	90,000	90,000	90,000
Transfer to Water Reserve Fund	15,400	15,400	15,400
G.O. Bonds - Principal	40,286	40,710	40,710
G.O. Bonds - Interest	63,782	63,357	63,357
Total Expenditures	**423,657**	**449,467**	**565,139**
Unencumbered Cash Balance Dec 31	243,606	179,639	-

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City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Funds

Pool Donations		Fire Department Donations		Elliott Trust		Griffin Trust		Water Utility Reserve		Page Totals
Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	2,462	Unencumbered Cash Balance Jan 1	54,500	Unencumbered Cash Balance Jan 1	141,327	Unencumbered Cash Balance Jan 1	115,501	313,790
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	240					Interest	1,068	From Water Utility	15,400	
						Oil and Gas Royalties	4,252			
Total Receipts	240	Total Receipts	-	Total Receipts	-	Total Receipts	5,320	Total Receipts	15,400	20,960
Resources Available:	240	Resources Available:	2,462	Resources Available:	54,500	Resources Available:	146,647	Resources Available:	130,901	334,750
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services	416	Contractual Services		
Commodities	125	Commodities	237	Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	125	Total Expenditures	237	Total Expenditures	-	Total Expenditures	416	Total Expenditures	-	778
Cash Balance Dec 31	115	Cash Balance Dec 31	2,225	Cash Balance Dec 31	54,500	Cash Balance Dec 31	146,231	Cash Balance Dec 31	130,901	333,972

State of Kansas
City
2025

City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Funds

ARPA Grant Fund										**Page Totals**
Unencumbered Cash Balance Jan 1	92,481	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		92,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	-
Resources Available:	92,481	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	92,481
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay	6,967	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	6,967	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	6,967
Cash Balance Dec 31	85,514	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	85,514

State of Kansas
City
2025

Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing

The governing body of City of Howard, Kansas
will meet on September 3, 2024, at 7:30 PM, at City Hall, 110 N. Pine, Howard, KS 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 and the Revenue Neutral Rate.
Detailed budget information is available at City Hall, 110 N. Pine, Howard, KS and will be available at this hearing.

Budget Summary

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Est.Tax Rate*
General	333,776	44.045	586,433	42.750	676,933	123,019	44.628
Special Purpose Funds:							
Emergency Equipment	0	2.659	0	2.671	56,000	7,047	2.556
Employee Benefits	19,444	5.135	35,000	5.415	45,000	9,863	3.578
Library Board	46,987	16.062	51,446	15.958	51,000	44,105	16.000
Special Highway	527,966		50,000		538,446		
Special Liability	9,166	8.585	25,000	4.009	25,000	10,943	3.970
Special Parks and Recreation	4,375		0		36,879		
Business Funds:							
Construction/Demolition Landfill	12,043		13,000		15,937		
Gas Utility	279,140		588,391		685,895		
Sewer Utility	150,181		150,000		168,492		
Water Utility	423,657		449,467		565,139		
Non Budgeted Funds A	778						
Non Budgeted Funds B	6,967						
Totals	1,814,480	76.486	1,948,737	70.803	2,864,721	194,977	70.732
						*Revenue Neutral Rate***	67.260
Less: Transfers	155,400		155,400		155,400		
Net Expenditure	1,659,080		1,793,337		2,709,321		
Total Tax Levied	174,801		185,398		XXXXXXXXXXXXXXX		
Assessed Valuation	2,285,395		2,618,510		2,756,567		

Outstanding Indebtedness, Jan. 1,	2022	2023	2024
General Obligation Bonds	2,358,556	2,319,348	2,279,062
Revenue Bonds	82,258	27,907	-
Other Debt	496,039	397,597	352,403
Lease Purchase Principal	-	-	126,688
Totals	2,936,853	2,744,852	2,758,153

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

City Clerk

PRAIRIE STAR

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

AFFIDAVIT OF PUBLICATION

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

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

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

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on July 25, 2024, with subsequent publication being made on the following dates:

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

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 25th **day of** July, 2024.

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

Roselyn D. Sweaney
Notary Public

PUBLIC NOTICE

Published in the Prairie Star on July 25, 2024

State of Kansas
City
2025

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Water Utility	423,657		449,467		565,139		
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Non Budgeted Funds (2)	6,967						
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City Clerk

Notice of Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 70.732 mills. The date of our hearing is September 3, 2024 and will be held at City Hall, 110 N. Pine, Howard, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and on July 18, 2024

City Clerk

State of Kansas
City
2025

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City Clerk

July 15, 2024 Meeting Minutes: Governing Body of the City of Howard, Kansas

Mayor Richard Clark called the meeting to order at 7:30 pm at the Howard City Office with councilmembers Martin Hunter, Shilo Crupper, Gary Harrod, and Derek Cookson present; Councilmember Jerrad Pope absent.. Also present Scott Sewell, Brandi Mast, Shirley Black, Debbie Roebuck, Marcia Taylor-Trump, Joe Love, Max Lambky, Susan Galvan, Charlene Weakley, Carl Mitchell, Sarah Evans, and Joanna Hunter.

Motion Cookson, second Harrod to approve minutes of the July 01, 2024 meeting. Carried 4-0

Scott Sewell, Director of Kansas Main Street Program, presented an introduction to the program detailing the goals of the organization, the benefits to designated and affiliate communities, as well as the requirements. During discussion, Sewell answered questions and discussed examples of the program's successes. The Mayor and Council thanked Sewell and the area community members for attending the meeting.

Motion Harrod, second Crupper to approve payment of city bills at $69,835.50. Carried 4-0

Motion Cookson, second Harrod to renew the mature CD at Bank of Commerce for 12 months. Carried 4-0

2025 budget discussion. Motion Cookson, second Hunter to allow the City Clerk to publish a budget with a mill levy exceeding the Revenue Neutral Rate. Carried 4-0

Motion Harrod, second Cookson to approve J.Hunter attend League of Kansas Municipalities conference. Carried 4-0

Motion Harrod, second Cookson to approve S.Evans attend CCMFOA Year 2 classes. Carried 4-0

Other discussion: Upcoming LEPC meeting July 18; Possible projects for Elk County Community Foundation funds from the Match Event, which totaled $126.49 for Parks Improvement and $10,812.37 non-specified projects; Guttering for back of library addition with estimate requested; Need for Public Safety/Code Enforcement officer, Clerk to prepare job description examples; Employee vacation schedule approved; KMGA conference attendee to be determined; Advertising for a new employee; Bulk water dispenser maintenance; Recently completed culvert at Randolph & Wabash.

Motion Cookson, second Harrod to adjourn. Carried 4-0. Meeting adjourned at 8:49 pm.

Next meeting is scheduled Monday August 05, 2024, at 7:30 pm at City Hall.

DRAFT

Draft #1

State of Kansas
City
2025

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	676,933	123,019	
Special Purpose Funds:					
Emergency Equipment	12-110b	7	56,000	7,047	
Employee Benefits	12-16,102	7	45,000	9,863	
Library Board	12-1220	8	51,000	44,105	
Special Highway	68-590	8	538,446		
Special Liability	75-6110	9	25,000	10,943	
Special Parks and Recreation	79-41a04	9	36,879		
Business Funds:					
Construction/Demolition Landfill		10	15,937		
Gas Utility		10	685,895		
Sewer Utility		11	168,492		
Water Utility		11	565,139		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,864,721	194,977	
Budget Hearing Notice		14			County Clerk's Use Only
Budget Hearing Notice 2		---			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		---			
					November 1, 2024 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 67.26

Attest: _____, 2024

_____
City Clerk

_____
_____
_____
_____
_____
_____
Governing Body