State of Kansas
City

2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Towanda

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	827,001	361,446	43.941
Debt Service	10-113	8	81,805		
Library	12-1220	8	57,030	46,407	5.642
Consolidated Streets		9	71,739		
Fire/Rescue		9	232,850		
Community Center		10	29,825		
Water		10	453,184		
Sewer		11	162,271		
Refuse		11	132,313		
Special Parks/Recreation		12	73,717		
Cemetery		12	10,899		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	2,132,634	407,853	49.583
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			8,225,679
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 44.600

Assisted by: Jennifer Shaulis

Address:

Email:

Attest: October 26, 2022

SEAL

County Clerk

Governing Body

CPA Summary

City of Towanda

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	322,705	53,111	733	25	4,281	0
Debt Service						
Library	44,168	7,269	100	3	586	0
TOTAL	366,873	60,380	833	28	4,867	0

County Treas Motor Vehicle Estimate 60,380
County Treas Recreational Vehicle Estimate 833
County Treas 16/20M Vehicle Estimate 28
County Treas Commercial Vehicle Tax Estimate 4,867
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16458
Recreational Vehicle Factor 0.00227
16/20M Vehicle Factor 0.00008
Commercial Vehicle Factor 0.01327
Watercraft Factor 0.00000

City of Towanda

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Fire/Rescue	30,000	34,551	37,017	Ordinance
General	Water Reserve	5,000	2,000	5,000	Ordinance
General	Street Reserve	125,000	0	0	12-197
General	Consolidated Streets	0	0	0	12-197
General	Equipment Reserve	35,772	2,000	5,000	12-1,119
General	Sewer Reserve	2,000	2,000	2,000	
General	Community Center	15,483	10,000	10,000	Ordinance
General	Capital Improvement	0	2,000	5,000	12-1,118
Consolidated Street	Street Reserve				68-590
Fire Rescue	Fire Rescue Reserve	131,443	22,000	75,000	12-825d
Refuse	Street Reserve				12-825d
Refuse	Consolidated Streets				12-825d
Refuse	General	18,907	28,000	28,000	12-825d
Sewer	Equipment Reserve				12-825d
Sewer	General			3,000	12-825d
Sewer	Sewer Reserve	19,000	0	2,000	12-825d
Equipment Reseve	General		22,272		12-825d
	Totals	382,605	124,823	172,017	
	Adjustments*				
	Adjusted Totals	382,605	124,823	172,017	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Towanda

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2007 A	6/15/07	10/1/22	3.85-4.05	315,000	30,000	April & Oct	Oct	1,336	30,000	0	0
2009 A (Clay Hill)	5/15/09	2024	1.75-4.0	209,000	50,000	April & Oct	Oct	2,200	15,000	1,540	15,000
Series 2009 B	10/29/09	9/1/25	3.5-5.25	66,400	20,000	Mar & Sept	Sept	1,050	5,000	788	5,000
Total G.O. Bonds					**100,000**			**4,586**	**50,000**	**2,328**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Revolving Loan	3/1/09	9/1/29	2.52	1,252,465	503,870	Mar & Sept	Mar & Sept	11,062	66,688	10,589	68,379
Total Other					**503,870**			**11,062**	**66,688**	**10,589**	**68,379**
Total Indebtedness					**603,870**			**15,648**	**116,688**	**12,917**	**88,379**

City of Towanda

2023

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, 2022	Payments Due 2022	Payments Due 2023
None							
Totals					**0**	**0**	**0**

***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: 2023

Library found in: City of Towanda
Butler 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 2022	Proposed Year 2023
Ad Valorem Tax	$44,168	$46,407
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$7,308	$7,269
Recreational Vehicle Tax	$135	$100
16/20M Vehicle Tax	$4	$3
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$54,115	$56,279
Difference in Total Taxes:	$2,164	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,677,915	$8,226,084
Did Assessed Valuation Decrease?	No	
Levy Rate	5.753	5.641
Difference in Levy Rate:	(0.112)	
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 Towanda 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	272,616	1,305	63,705
Receipts:			
Ad Valorem Tax	302,812	322,705	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,312		
Motor Vehicle Tax	74,311	53,179	53,111
Recreational Vehicle Tax		981	733
16/20M Vehicle Tax		31	25
Commercial Vehicle Tax		3,770	4,281
Watercraft Tax		387	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment-per audit	-76,803		
Compensating Use Tax	59,945	56,139	60,000
Local Sales Tax	78,961	77,849	82,000
Franchise Tax	101,338	103,969	106,400
License, Permits & Fees	380	4,186	5,000
Building/Remodeling Permits	4,171	36,328	4,200
Swimming Pool	11,921	11,500	14,000
Fines, Forgeitures & Penalties	18,736	7,629	12,000
Cemetery Service Charges (refunds)	-5,300		
Donations			
Zoning Fees	8,561	15,000	15,000
Animal Control/Shelter	75	100	100
Transfer from Sewer			3,000
Transfer from Refuse	18,907	28,000	28,000
Transfer from Water Increase Reserve		60,423	
Transfer from Equipment Reserve		22,272	
Interest on Idle Funds	984	419	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	18,079	15,377	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**639,390**	**820,244**	**401,850**
Resources Available:	**912,006**	**821,549**	**465,555**

City of Towanda

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	912,006	821,549	465,555
Expenditures:			
General Administration			
Salaries & Wages	227,867	223,509	237,063
Employee Benefits	64,352	68,874	71,119
Mayor and Council	3,656	352	500
Administration/Finance	48,004	38,529	39,000
Utilities	31,222	38,666	42,000
Contractual	5,420	627	
Insurance	11,654	14,897	16,500
Muncipal Court	3,884	411	2,000
Legal	11	50	150
Planning & Zoning	3,263	3,232	4,000
Parks:			
Swimming Pool	18,844	23,149	25,000
City Park	1,211	6,796	1,500
Recreation		2,000	2,500
Library & Museum	10,308	12,651	10,000
Senior Center	7,911	8,425	9,000
Public Safety			
Police Department	167,406	212,432	238,636
Polilce Facility	20,039	11,438	10,000
Animal Control	303	313	350
Public Works	69,494	38,942	53,666
Transfer to Street Reserve	125,000		
Transfer to Consolidated Streets			
Transfer to Fire/Rescue	30,000	34,551	37,017
Transfer to Equipment Reserve	35,772	2,000	5,000
Transfer to Sewer Reserve	2,000	2,000	2,000
Transfer to Community Center	15,483	10,000	10,000
Transfer to Capital Improvement	0	2,000	5,000
Transfer to Water Reserve	5,000	2,000	5,000
Miscellaneous	2,597		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**910,701**	**757,844**	**827,001**
Unencumbered Cash Balance Dec 31	1,305	63,705	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	960,672	961,052	827,001
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	827,001
		Tax Required	361,446
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	361,446

CPA Summary

City of Towanda 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,473	36,029	56,755
Receipts:			
Cash Adjustment-per Audit	195		
Special Assessments	6,015	5,612	5,000
Street Impact Fees	23,519	38,364	20,050
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,729**	**43,976**	**25,050**
Resources Available:	**60,202**	**80,005**	**81,805**
Expenditures:			
Principal-Clay Hill	15,000	15,000	20,000
11th Street	5,000	5,000	5,000
Interest & Fiscal Charges	4,173	3,250	2,500
Cash Basis Reserve			54,305
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**24,173**	**23,250**	**81,805**
Unencumbered Cash Balance Dec 31	36,029	56,755	0
2021/2022/2023 Budget Authority Amoun	76,814	61,953	81,805

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	517	165
Receipts:			
Ad Valorem Tax	40,894	44,168	xxxxxxxxxxxxxxxx
Delinquent Tax	2,599	2,500	2,500
Motor Vehicle Tax	9,339	7,308	7,269
Recreational Vehicle Tax		135	100
16/20M Vehicle Tax		4	3
Commercial Vehicle Tax		518	586
Watercraft Tax	47	53	0
Audit adjustment	44		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,247		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,170**	**54,686**	**10,458**
Resources Available:	**54,170**	**55,203**	**10,623**
Expenditures:			
Approprations to Library Board	52,144	53,209	55,030
Cleaning	111	150	200
Utilities	1,398	1,679	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,653**	**55,038**	**57,030**
Unencumbered Cash Balance Dec 31	517	165	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	55,030	56,250	57,030
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,030
		Tax Required	46,407
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	46,407

CPA Summary

City of Towanda 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,369	27,570	21,954
Receipts:			
State of Kansas Gas Tax	42,088	39,810	40,430
County Transfers Gas	6,195	6,210	6,355
Cash Adjustment-per audit	6,507		
Interest on Idle Funds			
Miscellaneous	3,033	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,823**	**49,020**	**49,785**
Resources Available:	**77,192**	**76,590**	**71,739**
Expenditures:			
Salaries & Wages	17,574	21,342	26,478
Employee Benefits	7,283	4,909	9,131
Health Insurance			
Contractual Services			
Commodities	536	3,572	3,000
Supplies	18,710	13,826	14,000
Insurance	4,393	4,400	5,000
Repairs & Maintenance	1,126	3,581	12,330
Machinery/Equipment		3,006	1,800
Transfer to Street Reserve			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,622**	**54,636**	**71,739**
Unencumbered Cash Balance Dec 31	27,570	21,954	0
2021/2022/2023 Budget Authority Amoun	40,690	64,942	71,739

See Tab A

Adopted Budget

Fire/Rescue	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	100,093	54,396	60,833
Receipts:			
Cash Adjustment-per Audit	297		
Township Distributions	145,770	91,075	130,000
Fire Protection Service (TR from General)	30,000	34,551	37,017
Fireworks Permits			5,000
Interest on Idle Funds			
Miscellaneous	3,382	1,136	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**179,449**	**126,762**	**172,017**
Resources Available:	**279,542**	**181,158**	**232,850**
Expenditures:			
Salaries & Wages	14,034	14,399	22,000
Employee Benefits	1,074	1,108	5,060
Contractual Services	5,713	0	8,000
Commodities	6,496	568	8,500
Training	3,208	4,364	5,000
Utilities	4,858	1,685	6,900
Insurance	12,272	12,300	13,530
Vehicle/Mobile Equpment Repairs	15,304	23,747	44,660
Communications			
Fuels	964	3,018	4,000
Office and Operating Supplies	14,188	19,958	20,000
Unifiorms/PPE/Medical	6,752	12,956	15,000
Non-Meterial Expenses	7,207	3,921	4,000
Miscellaneous Services	1,633	301	1,200
Transfer to Fire Rescue Reserve	131,443	22,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**225,146**	**120,325**	**232,850**
Unencumbered Cash Balance Dec 31	54,396	60,833	0
2021/2022/2023 Budget Authority Amoun	220,902	258,593	232,850

See Tab A

CPA Summary

City of Towanda 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,290	30,148	26,825
Receipts:			
Rent	2,968	2,250	3,000
Transfer from General	5,483	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,451**	**12,250**	**13,000**
Resources Available:	**36,741**	**42,398**	**39,825**
Expenditures:			
Salaries & Wages		3,570	5,000
Employee Benefits			
Cleaning/Disposal Service	3,570	597	700
Commodities	252	272	275
Repairs & Maintenance	473	6,759	19,800
Insurance			
Utilities	1,746	3,825	3,900
Miscellaneous	552	550	150
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,593**	**15,573**	**29,825**
Unencumbered Cash Balance Dec 31	30,148	26,825	10,000
2021/2022/2023 Budget Authority Amoun	22,401	21,792	29,825

Adopted Budget

Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	89,807	73,247	75,504
Receipts:			
Cash Adjustment-per Audit	10,489		
Water Sales	331,320	330,000	365,000
Commercial Sales		150	150
Late Charges/Set-Off	7,441	8,320	8,500
Fire Protection	1,620	600	1,000
Turn-On Fees			
Disconnect Fees	650	2,150	2,000
Sales Tax	1,028	1,030	1,030
Transfer from Water Surcharge Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**352,548**	**342,250**	**377,680**
Resources Available:	**442,355**	**415,497**	**453,184**
Expenditures:			
Salaries & Wages	89,944	90,416	96,195
Employee Benefits	22,825	20,796	28,859
Water Purchase	168,480	176,206	192,311
Contractual Services	3,875	0	4,000
Commodities	5,030	4,915	500
Insurance	9,350	9,500	10,450
Gasoline/Fuel	7,540	11,230	11,000
Operating Lease			
Vehicle/Mobile Eqipment & Repairs	10,800	9,775	85,287
Permit & Fees	2,661	3,813	4,000
Testing	1,163	1,308	1,500
Utilities	1,919	2,391	2,582
Supplies	3,903	5,774	5,500
Non-Material Expenses	1,171	715	500
Transfer to Water Reserve			
Transfer to General			
Transfer to Water Increase Reserve			
Transfer to Capital Improvement Reserve	38,000	1,578	10,000
Miscellaneous	2,447	1,576	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**369,108**	**339,993**	**453,184**
Unencumbered Cash Balance Dec 31	73,247	75,504	0
2021/2022/2023 Budget Authority Amoun	423,206	440,907	453,184

CPA Summary

City of Towanda 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,957	1,159	34,546
Receipts:			
Cash Adjustment	1,337		
Sewer Charges	115,076	127,552	120,000
Late Payment Charges	7,112	8,199	7,250
Tapping & Lagoon Fees	369	400	450
Interest on Idle Funds			
Miscellaneous	25	25	25
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,919**	**136,176**	**127,725**
Resources Available:	**129,876**	**137,335**	**162,271**
Expenditures:			
Salaries & Wages	39,905	38,878	25,923
Employee Benefits	16,300	17,727	7,777
Contractual Services	6,395	2,167	44,746
Commodities	10,124	4,190	3,000
Permits & Fees	859	1,150	1,300
Vehicle/Mobile Equipment Repairs/Maint.	1,902	6,249	30,702
Utilities	8,085	8,127	8,500
Communications	468		
Insurance	9,384	9,563	10,323
Supplies	3,832	3,436	6,000
Gasoline/Fuel	7,546	9,525	15,000
Non-Material Expense	4,917	1,777	4,000
Capital Outlay			
Transfer to General Fund			3,000
Transfer to Sewer Reserve	19,000		2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,717**	**102,789**	**162,271**
Unencumbered Cash Balance Dec 31	1,159	34,546	0
2021/2022/2023 Budget Authority Amount	162,325	147,000	162,271

Adopted Budget

Refuse	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,410	4,547	3,783
Receipts:			
Trash Charges	116,040	119,405	125,000
Late Payment Charges	2,887	3,389	3,500
Interest on Idle Funds			
Miscellaneous	30	30	30
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**118,957**	**122,824**	**128,530**
Resources Available:	**120,367**	**127,371**	**132,313**
Expenditures:			
Collection Service/Landfill Charges	94,763	94,681	96,000
Commodities	819		7,413
Permits & Fees		907	900
Transfer to Street			
Transfer to Street Reserve			
Transfer to General Fund	18,907	28,000	28,000
Miscellaneous	1,331		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**115,820**	**123,588**	**132,313**
Unencumbered Cash Balance Dec 31	4,547	3,783	0
2021/2022/2023 Budget Authority Amount	115,820	123,588	132,313

CPA Summary

City of Towanda 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks/Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,796	11,887	13,717
Receipts:			
Cash Adjustment	3,442		
Recreation Fees	41,294	56,860	60,000
Concessions			
Interest on Idle Funds			
Miscellaneous		20	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,736**	**56,880**	**60,000**
Resources Available:	**70,532**	**68,767**	**73,717**
Expenditures:			
Concessons			
Contractual Services			8,717
Supplies	57,871	55,000	65,000
Capital Outlay			
Miscellaneous	774	50	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,645**	**55,050**	**73,717**
Unencumbered Cash Balance Dec 31	11,887	13,717	0
2021/2022/2023 Budget Authority Amount	141,630	145,796	73,717

Adopted Budget

Cemetery	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,019	4,279	3,099
Receipts:			
Cash Adjustment	-1,830		
Sale of Lots	5,040	7,320	7,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,210**	**7,320**	**7,800**
Resources Available:	**6,229**	**11,599**	**10,899**
Expenditures:			
Towanda Township			
Commodities	1,950	8,500	10,899
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,950**	**8,500**	**10,899**
Unencumbered Cash Balance Dec 31	4,279	3,099	0
2021/2022/2023 Budget Authority Amount	21,848	21,171	10,899

CPA Summary

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NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire/Rescue Reserve		**Equipment Reserve**		**Street Reserve**		**Capital Improvements**		**Water Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	113,620	Cash Balance Jan 1	7,990	Cash Balance Jan 1	0	Cash Balance Jan 1	67,760	Cash Balance Jan 1	59,188	248,558
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Audit adjustment	-3,010	Audit adjustment	300	Audit adjustment	26,828	Audit adjustment	75,000	Audit adjustment	31,562	
TR from Fire/Rescue	131,443	TR from General	35,772	Tr from General	125,000			TR from General	5,000	
				TR from Water	38,000	Other	79			
				Other Income	49,780					
Total Receipts	128,433	Total Receipts	36072	Total Receipts	239608	Total Receipts	75079	Total Receipts	36562	515,754
Resources Available:	242,053	Resources Available:	44,062	Resources Available:	239,608	Resources Available:	142,839	Resources Available:	95,750	764,312
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	96,758	Equipment	3,000	Project	133,923	Project	20,575			
						Land	480			
						Building	501			
						Improvements	37,556			
Total Expenditures	96,758	Total Expenditures	3,000	Total Expenditures	133,923	Total Expenditures	59,112	Total Expenditures	0	292,793
Cash Balance Dec 31	145,295	Cash Balance Dec 31	41,062	Cash Balance Dec 31	105,685	Cash Balance Dec 31	83,727	Cash Balance Dec 31	95,750	**471,519** **
										471,519 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**Tower Reserve**		**Water Increase Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	145,035	Cash Balance Dec 31	27,604	Cash Balance Dec 31	60,423	Cash Balance Dec 31	0	Cash Balance Dec 31		233,062
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	2,000									
TR from Sewer	19,000	Rental Fees	22,842			Fed Aid/Governor	110,947			
Audit adjustment	-758									
Sewer Fees	112,458									
Total Receipts	132,700	Total Receipts	22842	Total Receipts	0	Total Receipts	110947	Total Receipts	0	266,489
Resources Available:	277,735	Resources Available:	50,446	Resources Available:	60,423	Resources Available:	110,947	Resources Available:	0	499,551
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	121,262	Maintence	12,961							
Interest	15,153									
Supplies	10,790									
Total Expenditures	147,205	Total Expenditures	12,961	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	160,166
Cash Balance Dec 31	130,530	Cash Balance Dec 31	37,485	Cash Balance Dec 31	60,423	Cash Balance Dec 31	110,947	Cash Balance Dec 31	0	**339,385** **
										339,385 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Towanda

will meet on September 14, 2022 at 7:00 PM at Towanda City Hall, 110 S 3rd Street 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 Towanda City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	910,701	44.348	757,844	42.030	827,001	361,446	43.939
Debt Service	24,173		23,250		81,805		
Library	53,653	6.094	55,038	5.753	57,030	46,407	5.641
Consolidated Streets	49,622		54,636		71,739		
Fire/Rescue	225,146		120,325		232,850		
Community Center	6,593		15,573		29,825		
Water	369,108		339,993		453,184		
Sewer	128,717		102,789		162,271		
Refuse	115,820		123,588		132,313		
Special Parks/Recreation	58,645		55,050		73,717		
Cemetery	1,950		8,500		10,899		
Non-Budgeted Funds-A	292,793						
Non-Budgeted Funds-B	160,166						
Totals	2,397,087	50.442	1,656,586	47.783	2,132,634	407,853	49.580
						*Revenue Neutral Rate***	*44.600*
Less: Transfers	382,605		124,823		172,017		
Net Expenditure	2,014,482		1,531,763		1,960,617		
Total Tax Levied	366,863		366,873		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,272,943		7,677,915		8,226,084		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	190,000	145,000	100,000
Other	632,339	568,908	503,870
Lease Purchase Principal	0	0	0
Total	822,339	713,908	603,870

*Tax rates are expressed in mills

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

Andy Newbrey
Official Title: Administrator

Towanda

Published in the Butler County Times-Gazette Jul 23, 2022

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*Tax rates are expressed in mills

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

Andy Newbrey

Official Title: Administrator

Resolution No. 2022-05

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

WHEREAS, the Revenue Neutral Rate for the City of Towanda was calculated as 44.6 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of Towanda shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.58 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 14 day of September 2022 (month and year) and SIGNED by the Mayor.

Mayor Jennifer Shaults

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Holly McAdoo	X		
Nicole Vargo	X		
Mike Hayes	X		
Kendall Pierce	X		
Darrell White			X
Jennifer Shaults - Mayor			X
Total	4	0	2

Attested: _____