CERTIFICATE 2025

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
City of Norton
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	2,275,703	678,936	41.295
Debt Service	10-113		77,265	62,787	3.819
Library	12-1220		124,044	106,181	6.458
Employee Benefits			215,700	159,441	9.698
Industrial Development			130,000	102,153	6.213
Library Benefits			47,598	41,222	2.507
Special Highway			206,125		
Animal Pound Trust			60,643		
Special Parks			13,616		
Tourism			55,000		
Insurance Proceeds			15,000		
Special Pool Sales Tax			1,206,991		
Opioid Settlement			11,136		
Electric			3,748,710		
Water			1,348,388		
Sewer			716,844		
Refuse			412,090		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxx	10,664,853	1,150,720	69.990
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					16,441,160
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	65.367
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct, 2024

Helen E. Dekyatt
County Clerk

Governing Body

CPA Summary

AFFIDAVIT

Proof of Publica

State of Kansas
NORTON COUNTY

VICKI HENDERSON

age, being duly sworn upon oath,
designated representative of the No

THAT said newspaper has been pu
dred (100) times a year and has bee
one year prior to the first publicati

THAT said paper was entered as se
the post office of its publication.

THAT said paper has a general paic
County, Kansas, and is NOT a trade,
lication and has been published in

THE ATTACHED was published o
regular issue of the said newspape

1st
publication was made on the 21st da
2nd
publication was made on the _____ da
3rd
publication was made on the _____ da

Publication fee $ _____

Affidavit, Notary's fees

Additional copies

TOTAL publication fees

(Sign) VICKI HENDERSO

Witness my hand this 23rd day of

SUBSCRIBED and Sworn to befor
August, 2
of Norton.

Vicki Henderson

NOTICE OF BUDGET HEARING – CITY OF NORTON

Published in The Norton Telegram Wednesday, August 21, 2024. 1(T)

NOTICE OF BUDGET HEARING

State of Kansas
City
2025

The governing body of
City of Norton

will meet on September 4, 2024 at 6:00 p.m. at Norton City Hall, 301 E Washington 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 Norton City Hall, 301 E Washington 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 change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,909,794	43.265	2,077,332	44.513	2,275,703	678,936	41.301
Debt Service	65,340	3.246	68,765	2.638	77,265	62,787	3.819
Library	112,227	6.586	119,030	6.476	124,044	106,181	6.459
Employee Benefits	144,141	9.292	197,400	12.014	215,700	159,441	9.699
Industrial Development	63,618	0.237	78,000	1.239	130,000	102,153	6.214
Library Benefits	38,038	2.225	42,153	2.343	47,598	41,222	2.508
Special Highway	79,683		81,207		206,125		
Animal Pound Trust	2,458				60,643		
Special Parks	14,697		5,000		13,616		
Tourism	52,863		50,000		55,000		
Insurance Proceeds	6,150				15,000		
Special Pool Sales Tax	372,186		356,610		1,206,991		
Opioid Settlement					11,136		
Electric	3,480,823		3,494,720		3,748,710		
Water	1,185,099		1,151,073		1,348,388		
Sewer	608,133		563,373		716,844		
Refuse	599,743		396,690		412,090		
Non-Budgeted Funds-A	288,876						
Non-Budgeted Funds-B	1,089,414						
Non-Budgeted Funds-C	79,623						
Totals	10,192,906	64.851	8,681,353	69.223	10,664,853	1,150,720	10.000
						*Revenue Neutral Rate***	65.367
Less: Transfers	284,606		221,600		60,000		
Net Expenditure	9,908,300		8,459,753		10,604,853		
Total Tax Levied	965,353		1,074,770		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,885,438		15,523,410		16,438,861		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	5,275,000	5,605,000	5,060,000
Revenue Bonds	3,195,000	2,960,000	2,720,000
Other	477,811	287,045	96,868
Lease Purchase Principal	757,126	719,787	541,621
Total	9,704,937	9,571,832	8,418,489

*Tax rates are expressed in mills

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

Alex McKenna

City of Norton

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	691,105	102,043	2,416	980	2,717	873
Debt Service	40,960	6,048	143	58	161	52
Library	100,550	14,847	351	143	395	127
Employee Benefits	186,536	27,543	652	265	733	236
Industrial Development	19,243	2,841	67	27	76	24
Library Benefits	36,376	5,371	127	52	143	46
TOTAL	1,074,770	158,693	3,756	1,525	4,225	1,358

County Treas Motor Vehicle Estimate	158,693				
County Treas Recreational Vehicle Estimate		3,756			
County Treas 16/20M Vehicle Estimate			1,525		
County Treas Commercial Vehicle Tax Estimate				4,225	
County Treas Watercraft Tax Estimate					1,358

Motor Vehicle Factor	0.14765				
Recreational Vehicle Factor		0.00349			
16/20M Vehicle Factor			0.00142		
Commercial Vehicle Factor				0.00393	
Watercraft Factor					0.00126

City of Norton 2025

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
Special Pool Sales Tax	General	70,800	95,000	60,000	12-1,118
Electric	Electric Replacement	102,000	102,000	-	12-1,118
Electric	Equipment Reserve	-	-	-	12-1,117
Electric	Capital Improvement	-	-	-	12-1,118
Water	Water Replacement	10,200	10,200	-	12-1,118
Water	Equipment Reserve	-	-	-	12-1,117
Water	Capital Improvement	-	-	-	12-1,118
Sewer	Sewer Replacement	10,200	10,200	-	12-631o
Sewer	Equipment Reserve	-	-	-	12-1,117
Sewer	Capital Improvement	-	-	-	12-1,118
Refuse	Refuse Replacement	12,600	4,200	-	12-1,118
Refuse	Equipment Reserve	-	-	-	12-1,117
Refuse	Capital Improvement	-	-	-	12-1,118
Water	Sewer	78,806	-	-	12-825d
	Totals	284,606	221,600	60,000	
	Adjustments				
	Adjusted Totals	284,606	221,600	60,000	

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

City of Norton

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street G.O. Bond	4/24/2019	10/1/2034	2.5 - 3.75	815,000	645,000	4/1 & 10/1	10/1	18,765	50,000	17,265	50,000
Water/Sewer Refund GO Bo	1/26/2021	7/1/2048	0.75 - 3	5,035,000	3,625,000	2/1 & 8/1	8/1	74,008	465,000	68,893	470,000
Highway 36 G.O. Bond	6/30/2022	10/1/2037	4.33	830,000	790,000	4/1 & 10/1	10/1	34,207	45,000	32,259	45,000
Total G.O. Bonds					**5,060,000**			**126,980**	**560,000**	**118,417**	**565,000**
Revenue Bonds:											
PBC Pool Revenue Bond	5/27/2020	8/1/2033	1.3 - 2.75	3,410,000	2,720,000	2/1 & 8/1	8/1	61,610	245,000	57,445	250,000
Total Revenue Bonds					**2,720,000**			**61,610**	**245,000**	**57,445**	**250,000**
Other:											
Low-Interest Utility Loan	3/22/2021	6/1/2024	2.81	572,741	96,868	Monthly	Monthly	785	96,868	0	0
Total Other					**96,868**			**785**	**96,868**	**0**	**0**
Total Indebtedness					**7,876,868**			**189,375**	**901,868**	**175,862**	**815,000**

State of Kansas
City

City of Norton

2025

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 2024	Payments Due 2024	Payments Due 2025
Fire Truck	8/2/2019	120	4.48	340,000	217,555	42,159	42,159
Water/Sewer Updates	3/2/2021	60	5.00	568,560	227,424	113,712	113,712
Mini Excavator	3/8/2023	60	4.95	37,706	37,706	8,698	8,698
2 Police Cars	6/28/2023	36	8.84	92,367	58,936	33,431	33,431
				Totals	**541,621**	**198,000**	**198,000**

***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: 2025

Library found in: City of Norton
Norton 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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$100,550	$106,181
Delinquent Tax	$2,000	$2,000
Motor Vehicle Tax	$15,452	$14,847
Recreational Vehicle Tax	$331	$351
16/20M Vehicle Tax	$140	$143
TOTAL TAXES	$118,473	$123,522
Difference in Total Taxes:	$5,049	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,523,410	$16,438,861
Did Assessed Valuation Decrease?	No	
Levy Rate	6.476	6.459
Difference in Levy Rate:	(0.017)	
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

City of Norton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	536,836	585,365	486,004
Receipts:			
Ad Valorem Tax	615,554	691,105	xxxxxxxxxxxxxxxx
Delinquent Tax	14,108	6,759	5,000
Motor Vehicle Tax	103,897	101,503	102,043
Recreational Vehicle Tax	2,199	2,174	2,416
16/20M Vehicle Tax	579	918	980
Commercial Vehicle Tax	3,416	2,769	2,717
Watercraft Tax	953	889	873
Gross Earning (Intangible) Tax	0	0	0
In Lieu of Property Tax	0	10,266	10,000
Local Alcoholic Liquor	5,105	5,249	5,434
City1/2% Sales Tax	339,538	300,000	300,000
County Sales Tax	285,364	240,000	240,000
Licenses & Permits	12,230	8,150	7,000
Franchise Fees	219,870	205,000	207,000
Court Fines	24,506	24,000	24,000
Grave Services & Lot Sales	11,350	10,000	10,000
Swimming Pool Receipts	44,338	41,000	41,000
Rent of City Facilities	29,623	27,000	27,000
Sale of City Property	1,274	2,000	2,000
Reimbursed Expenses	30,695	48,000	35,000
Refunds	32,055	33,000	6,000
Pound Charges	0	200	200
Insurance Recoveries	0	10,889	0
Photo Copy Receipts	80	100	100
County Payment for Inmate Crew	48,162	30,000	0
County Payment for Rescue Services	10,000	10,000	10,000
USDA Grant Proceeds - Police Car	0	42,500	0
Transfer from Special Pool Sales Tax Fund	70,800	50,000	60,000
Transfer from Sp Pool Sales Tax Fund - Po	0	45,000	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	37,595	27,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	15,032	2,500	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,958,323**	**1,977,971**	**1,110,763**
Resources Available:	**2,495,159**	**2,563,336**	**1,596,767**

City of Norton

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	2,495,159	2,563,336	1,596,767
Expenditures:			
General Administration:	308,610	369,293	441,193
Police:	753,498	724,932	757,711
Fire:	121,578	101,559	139,759
Street:	255,338	334,476	373,720
Rescue:	20,194	43,250	34,100
Park:	300,725	276,764	315,240
Swimming Pool:	117,555	170,400	151,200
Washington Square:	32,296	56,658	62,780
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)	1,909,794	2,077,332	2,275,703
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,909,794**	**2,077,332**	**2,275,703**
Unencumbered Cash Balance Dec 31	585,365	486,004	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,056,185	2,143,721	2,275,703
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,275,703
		Tax Required	678,936
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	678,936

CPA Summary

City of Norton 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration:			
Salaries	55,557	62,500	59,000
Contractual	190,980	238,200	257,600
Commodities	5,576	7,300	10,000
Capital Outlay	56,497	61,293	114,593
Total	**308,610**	**369,293**	**441,193**
Police:			
Salaries	443,307	382,960	446,100
Contractual	176,041	173,000	165,980
Commodities	23,982	27,650	30,200
Capital Outlay	110,168	141,322	115,431
Total	**753,498**	**724,932**	**757,711**
Fire:			
Salaries	27,625	30,000	35,000
Contractual	18,619	20,200	27,900
Commodities	1,992	3,000	4,700
Capital Outlay	73,342	48,359	72,159
Total	**121,578**	**101,559**	**139,759**
Street:			
Salaries	154,293	135,740	184,620
Contractual	45,650	33,186	47,800
Commodities	47,182	55,550	66,300
Capital Outlay	8,213	110,000	75,000
Total	**255,338**	**334,476**	**373,720**
Rescue:			
Salaries	10,933	11,000	15,000
Contractual	779	5,150	5,200
Commodities	171	400	400
Capital Outlay	8,311	26,700	13,500
Total	**20,194**	**43,250**	**34,100**
Park:			
Salaries	161,671	174,460	200,540
Contractual	37,958	33,058	41,300
Commodities	32,850	25,400	30,900
Capital Outlay	68,246	43,846	42,500
Total	**300,725**	**276,764**	**315,240**
Swimming Pool:			
Salaries	61,262	68,000	75,000
Contractual	8,184	9,300	11,600
Commodities	48,109	43,100	49,600
Capital Outlay	0	50,000	15,000
Total	**117,555**	**170,400**	**151,200**
Washington Square:			
Salaries	0	0	0
Contractual	26,450	46,658	51,780
Commodities	5,846	10,000	11,000
Capital Outlay	0	0	0
Total	**32,296**	**56,658**	**62,780**
Page 1 - Total	**1,909,794**	**2,077,332**	**2,275,703**

City of Norton 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	1,909,794	2,077,332	2,275,703
Grand Total	1,909,794	2,077,332	2,275,703

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

City of Norton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,652	27,132	7,916
Receipts:			
Ad Valorem Tax	46,099	40,960	xxxxxxxxxxxxxxx
Delinquent Tax	888	466	100
Motor Vehicle Tax	4,519	7,616	6,048
Recreational Vehicle Tax	97	163	143
16/20M Vehicle Tax	4	69	58
Commercial Vehicle Tax	168	208	161
Watercraft Tax	45	67	52
Special Street Assessment			
Transfer			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	51,820	49,549	6,562
Resources Available:	92,472	76,681	14,478
Expenditures:			
Principal	45,000	50,000	50,000
Interest	20,340	18,765	17,265
Commission	0	0	0
Cash Basis Reserve	0	0	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	65,340	68,765	77,265
Unencumbered Cash Balance Dec 31	27,132	7,916	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	95,390	78,765	77,265
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,265
		Tax Required	62,787
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	62,787

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	93,687	100,550	xxxxxxxxxxxxxxx
Delinquent Tax	2,165	2,000	2,000
Motor Vehicle Tax	15,321	15,452	14,847
Recreational Vehicle Tax	324	331	351
16/20M Vehicle Tax	84	140	143
Commercial Vehicle Tax	505	422	395
Watercraft Tax	141	135	127
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,227	119,030	17,863
Resources Available:	112,227	119,030	17,863
Expenditures:			
Contractual	112,227	119,030	124,044
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	112,227	119,030	124,044
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	117,530	119,030	124,044
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,044
		Tax Required	106,181
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	106,181

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	12,023	25,830
Receipts:			
Ad Valorem Tax	132,140	186,536	xxxxxxxxxxxxxxx
Delinquent Tax	2,682	1,421	1,000
Motor Vehicle Tax	19,967	21,800	27,543
Recreational Vehicle Tax	423	467	652
16/20M Vehicle Tax	99	197	265
Commercial Vehicle Tax	668	595	733
Watercraft Tax	185	191	236
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**156,164**	**211,207**	**30,429**
Resources Available:	**156,164**	**223,230**	**56,259**
Expenditures:			
Personal Services	144,141	197,400	215,700
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**144,141**	**197,400**	**215,700**
Unencumbered Cash Balance Dec 31	12,023	25,830	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	165,500	212,500	215,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,700
		Tax Required	159,441
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	159,441

Adopted Budget Industrial Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	140,801	81,889	24,262
Receipts:			
Ad Valorem Tax	3,370	19,243	xxxxxxxxxxxxxxx
Delinquent Tax	168	36	50
Motor Vehicle Tax	520	557	2,841
Recreational Vehicle Tax	11	12	67
16/20M Vehicle Tax	3	5	27
Commercial Vehicle Tax	17	15	76
Watercraft Tax	5	5	24
Interest on Idle Funds	612	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**4,706**	**20,373**	**3,585**
Resources Available:	**145,507**	**102,262**	**27,847**
Expenditures:			
Public Improvements	63,618	78,000	130,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**63,618**	**78,000**	**130,000**
Unencumbered Cash Balance Dec 31	81,889	24,262	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	130,000	100,000	130,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,000
		Tax Required	102,153
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	102,153

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	137
Receipts:			
Ad Valorem Tax	31,656	36,376	xxxxxxxxxxxxxxxxx
Delinquent Tax	721	347	500
Motor Vehicle Tax	5,297	5,220	5,371
Recreational Vehicle Tax	112	112	127
16/20M Vehicle Tax	28	47	52
Commercial Vehicle Tax	175	142	143
Watercraft Tax	49	46	46
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**38,038**	**42,290**	**6,239**
Resources Available:	**38,038**	**42,290**	**6,376**
Expenditures:			
Contractual	38,038	42,153	47,598
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**38,038**	**42,153**	**47,598**
Unencumbered Cash Balance Dec 31	0	137	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	39,662	42,153	47,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,598
		Tax Required	41,222
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	41,222

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	146,438	139,972	132,475
Receipts:			
State of Kansas Gas Tax	73,217	73,710	73,650
County Transfers Gas	0	0	0
Reimbursed Expense	0		
Sale of Equipment	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,217**	**73,710**	**73,650**
Resources Available:	**219,655**	**213,682**	**206,125**
Expenditures:			
Personal Services	0	0	0
Commodities	1,591	0	68,000
Capital Outlay	2,153	2,000	60,866
Transfer to Highway 36 Bond	75,939	79,207	77,259
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,683**	**81,207**	**206,125**
Unencumbered Cash Balance Dec 31	139,972	132,475	0
2023/2024/2025 Budget Authority Amoun	188,680	218,348	206,125

Adopted Budget

Animal Pound Trust	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	62,101	59,643	59,643
Receipts:			
Donations	0	0	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**1,000**
Resources Available:	**62,101**	**59,643**	**60,643**
Expenditures:			
Capital Outlay	2,458	0	60,643
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,458**	**0**	**60,643**
Unencumbered Cash Balance Dec 31	59,643	59,643	0
2023/2024/2025 Budget Authority Amoun	53,573	59,101	60,643

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,648	6,733	7,082
Receipts:			
Alcohol Tax	5,105	5,249	5,434
Head Tax	180	100	100
Donations	12,497	0	1,000
City Beautification	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,782**	**5,349**	**6,534**
Resources Available:	**21,430**	**12,082**	**13,616**
Expenditures:			
Contractual	11,197	1,500	2,500
Capital Outlay	3,500	3,500	11,116
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,697**	**5,000**	**13,616**
Unencumbered Cash Balance Dec 31	6,733	7,082	0
2023/2024/2025 Budget Authority Amoun	23,679	11,682	13,616

Adopted Budget

Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	52,863	50,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,863**	**50,000**	**55,000**
Resources Available:	**52,863**	**50,000**	**55,000**
Expenditures:			
Contractual	52,863	50,000	55,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,863**	**50,000**	**55,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	50,000	50,000	55,000

See Tab A

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Insurance Proceeds**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Insurance Proceeds	6,150	0	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,150**	**0**	**15,000**
Resources Available:	**6,150**	**0**	**15,000**
Expenditures:			
Contractual	6,150	0	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,150**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	15,000	15,000	15,000

Adopted Budget

Special Pool Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	606,480	743,601	806,991
Receipts:			
Pool Sales Tax Receipts	509,307	420,000	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**509,307**	**420,000**	**400,000**
Resources Available:	**1,115,787**	**1,163,601**	**1,206,991**
Expenditures:			
Pool Bonds Principal	240,000	245,000	250,000
Pool Bonds Interest	61,386	61,610	57,445
Cash Basis Reserve	0	0	839,546
Transfer to General Fund	70,800	50,000	60,000
PBC Debt Service Reserve	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**372,186**	**356,610**	**1,206,991**
Unencumbered Cash Balance Dec 31	743,601	806,991	0
2023/2024/2025 Budget Authority Amount	977,764	356,610	1,206,991

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	666	8,227	10,136
Receipts:			
Settlement Distributions	7,561	1,909	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,561**	**1,909**	**1,000**
Resources Available:	**8,227**	**10,136**	**11,136**
Expenditures:			
Capital Outlay	0	0	11,136
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**11,136**
Unencumbered Cash Balance Dec 31	8,227	10,136	0
2023/2024/2025 Budget Authority Amount	0	0	11,136

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	974,482	630,365	268,873
Receipts:			
Charges for Service	3,025,181	3,086,228	3,422,837
Deposits	23,420	30,000	35,000
Refunds	0	1,000	2,000
Reimbursed Expenses	76,070	7,000	10,000
Sale of City Property	4,210	2,000	2,000
Interest on Idle Funds			
Miscellaneous	7,825	7,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,136,706**	**3,133,228**	**3,479,837**
Resources Available:	**4,111,188**	**3,763,593**	**3,748,710**
Expenditures:			
Electric General - Personal Services	716,503	689,670	750,960
Electric General - Contractual	164,183	182,500	198,800
Electric General - Commodities	14,956	14,250	19,000
Electric General - Capital Outlay	10,934	41,000	30,000
Electric Production - Personal Services	67,426	71,000	73,850
Electric Production - Contractual	19,864	35,900	31,700
Electric Production - Commodities	4,737	10,100	18,100
Electric Production - Capital Outlay	1,566,013	1,670,300	1,970,700
Electric Distribution - Personal Services	307,504	309,200	359,200
Electric Distribution - Contractual	100,519	37,300	27,400
Electric Distribution - Commodities	127,992	90,500	93,000
Electric Distribution - Capital Outlay	254,238	211,000	141,000
Electric Deposits	23,954	30,000	35,000
Transfer to Electric Replacement	102,000	102,000	0
Transfer to Equipment Reserve Fund	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,480,823**	**3,494,720**	**3,748,710**
Unencumbered Cash Balance Dec 31	630,365	268,873	0
2023/2024/2025 Budget Authority Amount	4,423,402	4,202,442	3,748,710

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	613,336	389,451	212,388
Receipts:			
Charges for Service	945,249	958,010	1,118,000
Deposits	7,033	8,000	9,000
Water Tower Lease	7,269	7,000	7,500
Reimbursed Expense	1,663	1,000	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**961,214**	**974,010**	**1,136,000**
Resources Available:	**1,574,550**	**1,363,461**	**1,348,388**
Expenditures:			
Water General - Personal Services	102,665	104,060	128,420
Water General - Contractual	40,005	38,900	40,200
Water General - Commodities	1,304	500	2,000
Water General - Capital Outlay	258,532	341,719	394,869
Water Plant - Personal Services	87,545	106,700	111,700
Water Plant - Contractual	114,922	117,247	87,300
Water Plant - Commodities	120,410	102,460	136,700
Water Plant - Capital Outlay	65,874	79,777	237,499
Water Distribution - Personal Services	80,467	124,410	88,200
Water Distribution - Contractual	13,794	18,000	25,300
Water Distribution - Commodities	17,915	21,100	22,200
Water Distribution - Capital Outlay	105,399	78,000	65,000
Water Deposits	7,388	8,000	9,000
Transfer to Water Replacement	10,200	10,200	0
Transfer to Equipment Reserve Fund	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Transfer to Sewer Fund	78,806	0	0
ARPA	79,873	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,185,099**	**1,151,073**	**1,348,388**
Unencumbered Cash Balance Dec 31	389,451	212,388	0
2023/2024/2025 Budget Authority Amount	1,502,325	1,406,659	1,348,388

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	89,612	71,113	109,540
Receipts:			
Charges for Service	588,445	600,500	605,804
Reimbursed Expenses	268	300	500
Insurance Recoveries	0	0	0
Transfer from Sewer Reserve	0	0	0
Transfer from Water	0	0	0
Interest on Idle Funds			
Miscellaneous	921	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**589,634**	**601,800**	**607,304**
Resources Available:	**679,246**	**672,913**	**716,844**
Expenditures:			
Sewer General - Personal Services	68,324	79,980	84,480
Sewer General - Contractual	6,533	5,000	5,550
Sewer General - Capital Outlay	176,270	54,922	144,024
Sewer Plant - Personal Services	91,946	97,200	102,200
Sewer Plant - Contractual	69,568	114,400	75,000
Sewer Plant - Commodities	10,253	34,900	18,700
Sewer Plant - Capital Outlay	54,773	25,371	72,190
Sewer Distribution - Personal Services	114,110	119,600	127,100
Sewer Distribution - Contractual	430	4,500	4,000
Sewer Distribution - Commodities	5,726	8,800	12,600
Sewer Distribution - Capital Outlay	0	8,500	71,000
Transfer to Sewer Replacement	10,200	10,200	0
Transfer to Equipment Reserve Fund	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**608,133**	**563,373**	**716,844**
Unencumbered Cash Balance Dec 31	71,113	109,540	0
2023/2024/2025 Budget Authority Amount	738,661	717,840	716,844

CPA Summary

City of Norton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	279,886	37,107	35,017
Receipts:			
Charges for Service	355,750	363,000	375,473
Reimbursed Expense	184	500	500
Refunds	0	0	0
Transfer from Refuse Reserve	0	30,000	0
Interest on Idle Funds			
Miscellaneous	1,030	1,100	1,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**356,964**	**394,600**	**377,073**
Resources Available:	**636,850**	**431,707**	**412,090**
Expenditures:			
Personal Services	348,773	253,940	297,040
Contractual	95,902	92,950	99,050
Commodities	9,249	12,700	12,500
Capital Outlay	133,219	32,900	3,500
Transfer to Refuse Replacement	12,600	4,200	0
Transfer to Equipment Reserve Fund	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**599,743**	**396,690**	**412,090**
Unencumbered Cash Balance Dec 31	37,107	35,017	0
2023/2024/2025 Budget Authority Amount	579,900	463,330	412,090

See Tab A

CPA Summary

City of Norton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Electric Replacement		(2) Fund Name: Water Replacement		(3) Fund Name: Sewer Replacement		(4) Fund Name: Refuse Replacement		(5) Fund Name: Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	462,106	Cash Balance Jan 1	44,386	Cash Balance Jan 1	137,746	Cash Balance Jan 1	148,390	Cash Balance Jan 1	113,280	905,908
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Electric		Transfer from Water	10,200	Transfer from Sewer	10,200	Transfer from Refuse	12,600	Transfer from General	0	
Interest on Investment								Transfer from Electric	0	
								Transfer from Water	0	
								Transfer from Sewer	0	
								Transfer from Refuse	0	
Total Receipts	0	Total Receipts	10,200	Total Receipts	10,200	Total Receipts	12,600	Total Receipts	0	33,000
Resources Available:	462,106	Resources Available:	54,586	Resources Available:	147,946	Resources Available:	160,990	Resources Available:	113,280	938,908
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	40,010	Capital Outlay	0	Capital Outlay	64,147	Capital Outlay	112,697	Capital Outlay	72,022	
Total Expenditures	40,010	Total Expenditures	0	Total Expenditures	64,147	Total Expenditures	112,697	Total Expenditures	72,022	288,876
Cash Balance Dec 31	422,096	Cash Balance Dec 31	54,586	Cash Balance Dec 31	83,799	Cash Balance Dec 31	48,293	Cash Balance Dec 31	41,258	650,032 **
										650,032 **

**Note: These two block figures should agree.

CPA Summary

City of Norton

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**City Land Bank**		**ter/Sewer Refund GO B**		**Special Health Insurance**		**Revoloving Loan**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	156,124	Cash Balance Jan 1	690	Cash Balance Jan 1	11,554	Cash Balance Jan 1	26,040	Cash Balance Jan 1	0	194,408
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	0	Sale of Land	0	Bond Redemption	0	Interest on Investment	175	Loan Repayment	4,408	
Transfer from Electric	0			Cost of Issuance	0	Transfer from General	148,954			
Transfer from Water	0			Transfer Water & Sewe	538,608	Transfer from Electric	166,215			
Transfer from Sewer	0					Transfer from Water	62,067			
Transfer from Refuse	0					Transfer from Sewer	36,072			
						Transfer from Refuse	49,529			
						Miscellaneous	89,105			
Total Receipts	0	Total Receipts	0	Total Receipts	538,608	Total Receipts	552,117	Total Receipts	4,408	1,095,133
Resources Available:	156,124	Resources Available:	690	Resources Available:	550,162	Resources Available:	578,157	Resources Available:	4,408	1,289,541
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,638	Capital Outlay	200	Other Contractual	0	1/2 BCBS Deductible	2,500	Loan Repayment	4,408	
				Bond Payment	538,608	BCBS Payment	542,060			
						Refunds	0			
Total Expenditures	1,638	Total Expenditures	200	Total Expenditures	538,608	Total Expenditures	544,560	Total Expenditures	4,408	1,089,414
Cash Balance Dec 31	154,486	Cash Balance Dec 31	490	Cash Balance Dec 31	11,554	Cash Balance Dec 31	33,597	Cash Balance Dec 31	0	200,127 **
										200,127 **

**Note: These two block figures should agree.

CPA Summary

City of Norton

NON-BUDGETED FUNDS (C)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
urran Cemetery Donatio		**Police Forfeiture**		**Highway 36 Bond**		**Capital Projects**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,058	Cash Balance Jan 1	1,661	Cash Balance Jan 1	0	Cash Balance Jan 1	13,708	Cash Balance Jan 1		29,427
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cemetery Donation	0	Forfeiture Receipts	2,334	Bond Proceeds	0	Bond Proceeds	0			
				Transfers	75,939	Transfers	0			
Total Receipts	0	Total Receipts	2,334	Total Receipts	75,939	Total Receipts	0	Total Receipts	0	78,273
Resources Available:	14,058	Resources Available:	3,995	Resources Available:	75,939	Resources Available:	13,708	Resources Available:	0	107,700
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cemetery Improvement	0	Training	0	Principal	40,000					
		Uniform & Equipment	3,684	Interest	35,939					
		Other Capital Outlay	0	Cash Basis Reserve	0					
Total Expenditures	0	Total Expenditures	3,684	Total Expenditures	75,939	Total Expenditures	0	Total Expenditures	0	79,623
Cash Balance Dec 31	14,058	Cash Balance Dec 31	311	Cash Balance Dec 31	0	Cash Balance Dec 31	13,708	Cash Balance Dec 31	0	28,077 **
										28,077 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of
City of Norton
will meet on September 4, 2024 at 6:00 p.m. at Norton City Hall, 301 E Washington 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 Norton City Hall, 301 E Washington 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 change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,909,794	43.265	2,077,332	44.513	2,275,703	678,936	41.301
Debt Service	65,340	3.246	68,765	2.638	77,265	62,787	3.819
Library	112,227	6.586	119,030	6.476	124,044	106,181	6.459
Employee Benefits	144,141	9.292	197,400	12.014	215,700	159,441	9.699
Industrial Development	63,618	0.237	78,000	1.239	130,000	102,153	6.214
Library Benefits	38,038	2.225	42,153	2.343	47,598	41,222	2.508
Special Highway	79,683		81,207		206,125		
Animal Pound Trust	2,458				60,643		
Special Parks	14,697		5,000		13,616		
Tourism	52,863		50,000		55,000		
Insurance Proceeds	6,150				15,000		
Special Pool Sales Tax	372,186		356,610		1,206,991		
Opioid Settlement					11,136		
Electric	3,480,823		3,494,720		3,748,710		
Water	1,185,099		1,151,073		1,348,388		
Sewer	608,133		563,373		716,844		
Refuse	599,743		396,690		412,090		
Non-Budgeted Funds-A	288,876						
Non-Budgeted Funds-B	1,089,414						
Non-Budgeted Funds-C	79,623						
Totals	10,192,906	64.851	8,681,353	69.223	10,664,853	1,150,720	70.000
						*Revenue Neutral Rate***	*65.367*
Less: Transfers	284,606		221,600		60,000		
Net Expenditure	9,908,300		8,459,753		10,604,853		
Total Tax Levied	965,353		1,074,770		xxxxxxxxxxxxxxx		
Assessed Valuation	14,885,438		15,523,410		16,438,861		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	5,275,000		5,605,000		5,060,000		
Revenue Bonds	3,195,000		2,960,000		2,720,000		
Other	477,811		287,045		96,868		
Lease Purchase Principal	757,126		719,787		541,621		
Total	9,704,937		9,571,832		8,418,489		

*Tax rates are expressed in mills

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

Alex McKenna
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Norton

will meet on September 4, 2024 at 5:45 p.m. at Norton City Hall, 301 E Washington for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Norton County

Revenue Neutral Rate*	65.367	Proposed Tax Rate	70.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

RESOLUTION NO. 6-2024

A RESOLUTION OF THE CITY OF NORTON, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Norton was calculated as 65.367 mills by the Norton County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Norton hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 4th, 2024 at 5:45pm to be held at the Norton City Hall, Council Room, 301 E. Washington, Norton, Kansas 67654 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Norton expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 73.000 mills.

Section 3. The Governing Body of the City of Norton directs the City Clerk to provide this resolution to the Norton County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 17th day of July, 2024 and **SIGNED** by the Mayor.

Jerry Jones, Mayor

Attested:

Alex McKenna
City Clerk

(Seal)

CITY OF NORTON
SEAL
NORTON COUNTY KANSAS

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

VICKI HENDERSON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 21st day of August, 2024

publication was made on the _____ day of _____, 2024

3rd publication was made on the _____ day of _____, 2024

Publication fee $ _____

Affidavit, Notary's fees $ _____

Additional copies $ _____

TOTAL publication fees $ 66.00

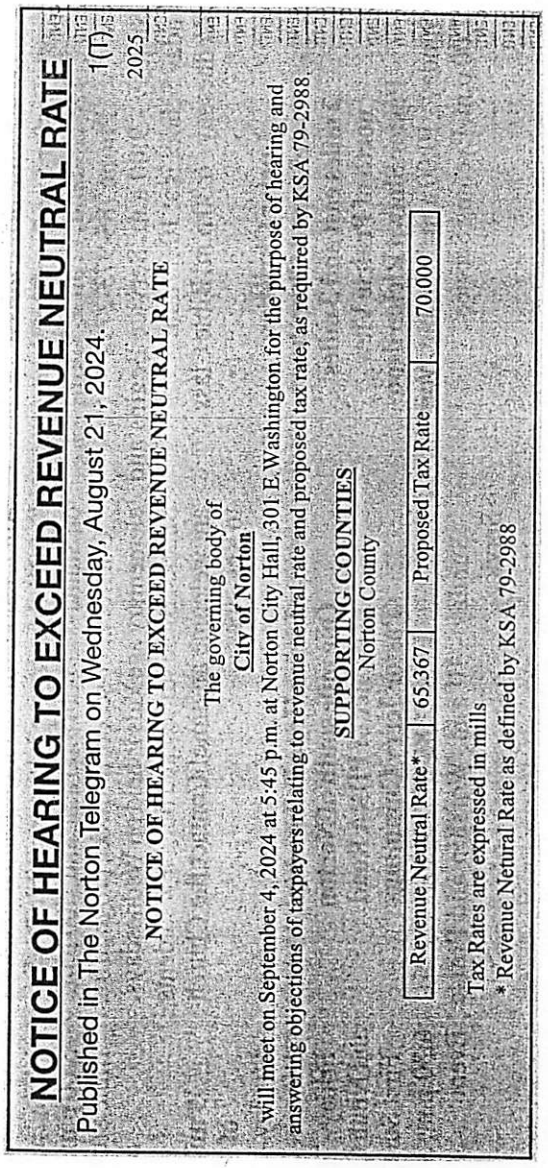
(Sign) VICKI HENDERSON

Witness my hand this 23rd day of August, 2024

SUBSCRIBED and Sworn to before me this 23rd day of August, 2024. State of Kansas, County of Norton.

Vicki Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

Published in The Norton Telegram on Wednesday, August 21, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Norton
will meet on September 4, 2024 at 5:45 p.m. at Norton City Hall, 301 E Washington for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Norton County

Revenue Neutral Rate*	65.367	Proposed Tax Rate	70.000

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

Resolution No. 12-2024

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

WHEREAS, the Revenue Neutral Rate for the City of Norton, Kansas was calculated as 65.367 mills by Robert Wyatt, the Norton County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Norton, 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 4th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Norton, Kansas, 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 NORTON, KANSAS:

The City of Norton, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 65.367 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 4th day of September 2024 and **SIGNED** by the Mayor.

Jerry Jones

Jerry Jones, Mayor

Attested:

Alex McKenna

Alex McKenna
City Clerk

(Seal)

CITY OF NORTON
SEAL
NORTON COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the Norton City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 4, 2024 at 5:45 p.m.
Resolution No. 12-2024

Governing Body Member	Yes	No	No Vote
Dale Jacobson	X		
Andrew Black	X		
Gerald Jones	X		
Jason Jones	X		
Dennis Gilhousen	X		
Jim Miller	X		
TOTAL	6		

Certified

Alex McKenna

Alex McKenna, City Clerk

CITY OF NORTON
SEAL
NORTON COUNTY KANSAS

RESOLUTION NO. 6-2024

A RESOLUTION OF THE CITY OF NORTON, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Norton was calculated as 65.367 mills by the Norton County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Norton hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 4th, 2024 at 5:45pm to be held at the Norton City Hall, Council Room, 301 E. Washington, Norton, Kansas 67654 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Norton expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 73.000 mills.

Section 3. The Governing Body of the City of Norton directs the City Clerk to provide this resolution to the Norton County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 17th day of July, 2024 and **SIGNED** by the Mayor.

Jerry Jones, Mayor

Attested:

Alex McKenna
City Clerk

(Seal)

CITY OF NORTON
SEAL
NORTON COUNTY KANSAS