CERTIFICATE

2026

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
City of Newton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	27,825,414	10,121,705	51.508
Debt Service	10-113	8	7,222,350	1,653,588	9.235
Library	12-1220	8	1,127,080	1,002,391	5.599
Airport		9	1,804,153	113,601	0.1025
Special Liability		9	125,550	63,594	0.3560
Special Highway		10	512,170		
Special Alcohol Program		10	30,000		
Special Parks/Recreation		11	30,000		
Convention/Visitors		11	279,867		
Sanitation		12	2,667,532		
Wastewater		12	7,984,596		
Waterworks		13	6,966,702		
Cemetery Endowment		13	25,000		
Special Law Enforcement		14	105,000		
Service Center		14	1,193,388		
Golf Course		15	2,125,265		
Meridian Center		15	557,706		
Wastewater Debt Service		16	1,166,706		
Waterworks Debt Service		16	636,549		
Prairie Fire RHID		17	75,000		
Cottonwood RHID		17	75,000		
CID - Holiday Inn		18	115,000		
Municipalities Fight Addiction		19	50,000		
Enclave RHID		20	75,000		
Non-Budgeted Funds-A		21			
Totals		xxxxx	62,775,028	12,954,879	
Budget Hearing Notice		22			
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
180,854,932 - TIF 1795998
Nov 1, 2025 Total Assessed Valuation
179,058,934

Revenue Neutral Rate	68.820
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 8-29 2025

HARVEY COUNTY Seal KANSAS

County Clerk

Governing Body

CPA Summary

City of Newton

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,643,647	1,056,714	13,687	13,463	23,136	4,548
Debt Service	1,575,520	172,640	2,236	2,200	3,780	743
Library	954,877	104,632	1,355	1,333	2,291	450
Airport	108,159	11,852	153	151	259	51
Special Liability	60,634	6,644	86	85	145	29
TOTAL	12,342,837	1,352,482	17,517	17,232	29,611	5,821

County Treas Motor Vehicle Estimate	1,352,482				
County Treas Recreational Vehicle Estimate		17,517			
County Treas 16/20M Vehicle Estimate			17,232		
County Treas Commercial Vehicle Tax Estimate				29,611	
County Treas Watercraft Tax Estimate					5,821

Motor Vehicle Factor	0.10958				
Recreational Vehicle Factor		0.00142			
16/20M Vehicle Factor			0.00140		
Commercial Vehicle Factor				0.00240	
Watercraft Factor					0.00047

City of Newton 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Airport	GO Debt Service	93,420	16,864	16,879	3-113
Airport	Wastewater Debt Service	7,000	-	-	10-113
Airport	Municipal Equip. Reserve	31,875	43,000	50,000	12-1,117
Airport	Capital Improv Reserve	1,425	18,000	25,000	12-1,118
Convention/Visitors	Capital Improv Reserve	141,111	280,000	150,000	12-1,118
General	Municipal Equip. Reserve	1,498,217	1,688,956	2,029,648	12-1,117
General	Capital Improv Reserve	2,599,081	2,008,000	2,058,000	12-1,118
Sanitation	General	114,941	198,113	196,957	12-825d
Sanitation	Special Liability Fund	-	5,000	5,000	12-2615
Sanitation	Sanitation Equip. Reserve	215,000	220,000	285,509	12-1,117
Sanitation	Service Center	37,579	37,579	37,579	12-825d
Service Center	Service Ctr Equip Res	60,000	70,000	69,852	12-1,117
Service Center	Service Cap Improv Res	26,000	26,000	26,000	12-1,118
Special Highway	General - Street	497,924	510,340	512,170	12-1,119
Special Parks/Recreatio	General	22,163	30,000	30,000	79-41a04
Wastewater	General	345,543	361,500	374,197	12-825d
Wastewater	GO Debt Service	1,248,709	1,279,496	1,203,650	10-113
Wastewater	Wastewater Debt Service	610,280	1,143,195	1,143,195	10-113
Wastewater	Special Liability Fund	-	10,000	-	12-2615
Wastewater	Wastewater Equip Reserve	672,473	624,400	648,370	12-1,117
Wastewater	Wastewater Cap Imp Res	215,000	190,000	190,000	12-1,118
Wastewater	Service Center	69,520	69,520	69,520	12-825d
Waterworks	General	278,309	833,750	881,164	12-825d
Waterworks	GO Debt Service	270,041	222,793	236,431	10-113
Waterworks	Waterworks Debt Service	636,550	636,549	636,549	10-113
Waterworks	Special Liability Fund	-	15,000	15,000	12-2615
Waterworks	Waterworks Equip Reserve	343,965	403,404	418,276	12-1,117
Waterworks	Waterworks Cap Imp Res	-	-	-	12-1,118
Waterworks	Service Center	69,520	69,520	69,520	12-825d
Library	Capital Improv Reserve	-	28,350	16,700	12-1,118
Wastewater Debt Servic	GO Debt Service	-	23,455	23,510	12-825d
	Totals	10,105,646	11,062,784	11,418,676	
	Adjustments				
	Adjusted Totals	10,105,646	11,062,784	11,418,676	

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

City of Newton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015-B Bond Issue	10/30/2015	9/1/2026	2.00-3.10	1,130,000	250,000	3/1 & 9/1	9/1	7,625	125,000	3,876	125,000
2015-C Bond Issue	12/18/2015	9/1/2036	3.00	2,570,000	2,570,000	3/1 & 9/1	9/1	77,100	0	77,100	0
2015-D Bond Issue	12/30/2015	9/1/2027	2.00-3.00	2,500,000	755,000	3/1 & 9/1	9/1	22,650	245,000	15,300	250,000
2016-A Bond Ref. Issue	8/25/2016	9/1/2029	1.5-4.00	13,425,000	6,390,000	3/1 & 9/1	9/1	190,650	1,455,000	147,000	1,510,000
2018-A Bond Issue	12/5/2018	9/1/2038	3.00-4.00	2,125,000	1,770,000	3/1 & 9/1	9/1	64,631	65,000	62,031	65,000
2018-B Bond Issue	12/5/2018	9/1/2038	3.00-4.00	1,490,000	980,000	3/1 & 9/1	9/1	38,363	95,000	34,942	95,000
2020-A Bond Ref. Issue	6/11/2020	9/1/2036	2.79-3.07	6,015,000	4,765,000	3/1 & 9/1	9/1	147,170	345,000	136,820	355,000
2020-B Bond Ref. Issue	12/7/2020	9/1/2040	2.00-3.50	9,575,000	7,270,000	3/1 & 9/1	9/1	194,694	495,000	177,369	515,000
2020-C Ref. Bonds	12/7/2020	9/1/2030	2.00-3.00	1,790,000	1,125,000	3/1 & 9/1	9/1	27,900	175,000	22,650	180,000
2021-A Ref. Bonds	11/4/2021	9/1/2033	3.00-4.00	5,965,000	3,505,000	3/1 & 9/1	9/1	120,325	885,000	84,925	920,000
2023-A Bond Issue	7/20/2023	9/1/2043	4.00-5.00	3,870,000	3,770,000	3/1 & 9/1	9/1	168,600	125,000	162,350	135,000
2024-A Bond Issue	9/16/2024	9/1/2044	4.00-5.00	9,100,000	9,100,000	3/1 & 9/1	9/1	173,247	310,000	199,900	295,000
2024-B Bond Issue	9/16/2024	9/1/2044	4.00-5.00	550,000	550,000	3/1 & 9/1	9/1	34,650	45,000	34,087	45,000
Total G.O. Bonds					**42,800,000**			**1,267,605**	**4,365,000**	**1,158,350**	**4,490,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution	3/1/2010	3/1/2030	2.85	7,181,779	2,149,551	3/1 & 9/1	3/1 & 9/1	69,717	394,603	46,739	417,580
Kansas Public Water Supply	9/5/2008	2/1/2029	3.75	651,533	178,710	2/1 & 8/1	2/1 & 8/1	7,712	35,816	4,949	38,579
Kansas Public Water Supply	2/1/2010	2/1/1930	3.37	2,011,842	545,869	2/1 & 8/1	2/1 & 8/1	20,896	98,649	14,077	105,468
Kansas Water Pollution	11/1/2013	3/1/2035	2.83	18,151,651	6,129,521	3/1 & 9/1	3/1 & 9/1	183,994	494,882	155,383	523,493
Kansas Public Water Supply	2/1/2024	8/1/1943	1.26	8,347,473	4,399,181	2/1 & 8/1	2/1 & 8/1	97,646	374,127	94,619	378,856
Sand Creek Stn Golf Course	8/7/2012	3/1/2025	2.00-2.40	5,915,000	615,000	3/1 & 9/1	3/1	7,380	615,000	0	0
Total Other					**14,017,832**			**387,345**	**2,013,077**	**315,767**	**1,463,976**
Total Indebtedness					**56,817,832**			**1,654,950**	**6,378,077**	**1,474,117**	**5,953,976**

City of Newton

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Golf Course Mtce. Equipment	3/18/2022	60	3.58	212,570		46,383	
Golf Course Mtce. Equipment #2	8/21/2023	60	6.25	63,671		14,860	
				Totals	**0**	**61,243**	**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: 2026

Library found in: City of Newton
Harvey County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$926,231	$1,002,391
Delinquent Tax	$11,000	$0
Motor Vehicle Tax	$89,340	$104,632
Recreational Vehicle Tax	$1,245	$1,355
16/20M Vehicle Tax	$1,312	$1,333
TOTAL TAXES	$1,029,128	$1,109,711
Difference in Total Taxes:	$80,583	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	5.588	5.588
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Newton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,813,401	6,634,799	2,174,459
Receipts:			
Ad Valorem Tax	8,294,694	9,354,338	xxxxxxxxxxxxxxxx
Delinquent Tax	267,509	100,000	100,000
Motor Vehicle Tax	844,025	901,557	1,056,714
Recreational Vehicle Tax	10,901	12,562	13,687
16/20M Vehicle Tax	1,584	1,659	1,826
Commercial Vehicle Tax	18,460	22,500	23,136
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax		0	0
Ad Valorem Tax GCDS HC Reimb	0	0	150,000
In-Lieu-of-Tax Payments	24,540	23,000	24,000
Vehicle Rental Tax	3,507	4,079	4,919
Local Alcoholic Liquor	22,163	24,540	24,540
Local Sales Tax	6,941,111	6,500,000	6,700,000
Franchise Tax	1,617,720	1,800,000	1,700,000
Licenses and Permits	994,172	295,050	335,440
Highway Connecting Links	54,367	54,000	54,000
Intergovernmental Revenue	0	0	0
Ambulance Fees	1,700,577	1,200,000	1,500,000
Building Inspection Fees	7,927	8,000	8,000
Cemetery Services	54,250	60,000	60,000
Engineering/Admin/Misc Services	451,919	237,000	298,500
Rural Fire/EMS Services	586,601	626,000	550,000
Municipal Court Fines	299,826	350,000	350,000
Harvey County Ambulance Assistance	553,198	551,000	550,000
Cemetery Lot Sales	6,835	15,000	15,000
Other Revenue	27,622	25,000	25,000
Transfer from Solid Waste	114,941	198,113	196,957
Transfer from Wastewater	345,543	931,500	374,197
Transfer from Spcl Parks/Recreation	22,163	30,000	30,000
Transfer from Spcl Parks/Rec-shortfall	0	-10,000	(10,000)
Transfer from Spcl Highway	497,924	510,340	512,170
Transfer from Waterworks	278,309	833,750	881,164
ARPA Funds	705,151	0	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,795,493		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,543,032**	**24,658,988**	**15,529,250**
Resources Available:	**30,356,433**	**31,293,787**	**17,703,709**

City of Newton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	30,356,433	31,293,787	17,703,709
Expenditures:			
Fire/EMS	6,791,793	7,329,954	7,906,945
Police	5,552,099	6,171,440	6,356,796
Engineering	622,454	724,620	722,252
Information Technology	824,587	983,421	1,010,754
Streets	2,272,349	2,585,551	2,724,811
Parks	1,144,928	1,481,199	1,522,580
Cemetery	223,705	385,350	401,047
Administrative	991,136	1,238,947	1,252,409
Law/Court	670,219	743,313	790,194
Building Maintenance	249,413	350,822	370,181
Finance	173,070	226,755	202,947
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)	19,515,753	22,221,372	23,260,916
Transfer to Municipal Equip Reserve	1,498,217	1,688,956	2,029,648
Transfer to Capital Reserve	2,599,081	2,008,000	2,058,000
Non-appropriated Reserve		398,495	476,850
Cash Reserve (2026 column)			
Miscellaneous		2,802,505	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,613,051**	**29,119,328**	**27,825,414**
Unencumbered Cash Balance Dec 31	6,634,799	2,174,459	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	26,328,831	29,119,328	27,825,414
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,825,414
		Tax Required	10,121,705
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,121,705

CPA Summary

City of Newton 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire/EMS			
Salaries	6,147,858	6,565,356	7,078,345
Contractual	321,281	370,398	412,600
Commodities	296,228	354,200	376,000
Capital Outlay	26,426	40,000	40,000
Total	**6,791,793**	**7,329,954**	**7,906,945**
Police			
Salaries	4,936,371	5,501,935	5,665,096
Contractual	345,968	397,205	416,900
Commodities	232,641	271,100	273,600
Capital Outlay	37,119	1,200	1,200
Total	**5,552,099**	**6,171,440**	**6,356,796**
Engineering			
Salaries	526,587	621,751	611,952
Contractual	83,168	85,069	91,200
Commodities	12,699	17,800	19,100
Capital Outlay	0	0	0
Total	**622,454**	**724,620**	**722,252**
Information Technology			
Salaries	115,148	167,301	281,777
Contractual	345,270	339,600	205,600
Commodities	364,169	476,520	523,377
Capital Outlay	0	0	0
Total	**824,587**	**983,421**	**1,010,754**
Streets			
Salaries	1,369,045	1,544,462	1,660,993
Contractual	676,544	729,596	758,450
Commodities	226,760	311,493	305,368
Capital Outlay	0	0	0
Total	**2,272,349**	**2,585,551**	**2,724,811**
Parks			
Salaries	801,428	1,011,067	1,063,466
Contractual	105,940	330,277	128,814
Commodities	140,106	10,855	190,300
Capital Outlay	97,454	129,000	140,000
Total	**1,144,928**	**1,481,199**	**1,522,580**
Cemetery			
Salaries	132,251	241,970	242,622
Contractual	40,233	22,430	25,425
Commodities	51,221	44,950	58,000
Capital Outlay	0	76,000	75,000
Total	**223,705**	**385,350**	**401,047**
Administrative			
Salaries	634,563	735,659	782,209
Contractual	317,841	429,188	420,000
Commodities	31,719	49,100	25,200
Capital Outlay	7,013	25,000	25,000
Total	**991,136**	**1,238,947**	**1,252,409**
Page 1 - Total	**18,423,051**	**20,900,482**	**21,897,594**

City of Newton 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Law/Court			
Salaries	564,210	631,859	678,244
Contractual	102,423	108,104	108,300
Commodities	3,586	3,350	3,650
Capital Outlay	0	0	0
Total	**670,219**	**743,313**	**790,194**
Building Maintenance			
Salaries	116,920	124,093	130,781
Contractual	2,860	3,729	9,700
Commodities	129,633	223,000	229,700
Capital Outlay	0	0	0
Total	**249,413**	**350,822**	**370,181**
Finance			
Salaries	144,301	180,855	157,747
Contractual	21,690	37,850	34,800
Commodities	7,079	8,050	9,400
Capital Outlay	0	0	1,000
Total	**173,070**	**226,755**	**202,947**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	1,092,702	1,320,890	1,363,322
Page 1 -Total	**18,423,051**	**20,900,482**	**21,897,594**
Grand Total	**19,515,753**	**22,221,372**	**23,260,916**

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

City of Newton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,952,603	2,172,358	1,095,226
Receipts:			
Ad Valorem Tax	1,328,037	1,528,254	xxxxxxxxxxxxxxx
Delinquent Tax	53,492	20,000	30,000
Motor Vehicle Tax	157,912	145,134	172,640
Recreational Vehicle Tax	2,039	2,022	2,236
16/20M Vehicle Tax	348	311	294
Commercial Vehicle Tax	3,454	3,622	3,780
Watercraft Tax	0	0	0
Vehicle Rental Tax	656	657	803
Special Assessments	1,162,193	1,097,035	1,096,486
Transfer from Airport Fund	93,420	16,864	16,879
Transfer from Wastewater Fund	1,248,709	1,279,496	1,203,650
Transfer from Wastewater Debt Service	0	23,455	23,510
Transfer from Waterworks Fund	270,041	222,793	236,431
Reimbursement and Other Revenue	1,386,355	1,392,158	1,686,827
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,706,656	5,731,801	4,473,536
Resources Available:	7,659,259	7,904,159	5,568,762
Expenditures:			
Bond Interest Maturities	1,211,901	1,059,708	1,342,750
Bond Principal Maturities	4,275,000	4,890,000	4,490,000
Fees/Commissions		0	
Bond Issuance Costs		0	
Projected Future Debt		209,225	507,600
Cash Reserve (2026 column)		650,000	162,000
Miscellaneous		0	720,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,486,901	6,808,933	7,222,350
Unencumbered Cash Balance Dec 31	2,172,358	1,095,226	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	6,455,485	6,808,933	7,222,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,222,350
		Tax Required	1,653,588
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,653,588

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,433	42,320	14,628
Receipts:			
Ad Valorem Tax	822,087	926,231	xxxxxxxxxxxxxxx
Delinquent Tax	28,771	11,000	
Motor Vehicle Tax	87,528	89,340	104,632
Recreational Vehicle Tax	1,130	1,245	1,355
16/20M Vehicle Tax	193	1,312	1,333
Commercial Vehicle Tax	1,914	2,230	2,291
Watercraft Tax	0	0	450
Vehicle Rental	364	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	941,987	1,031,358	110,061
Resources Available:	980,420	1,073,678	124,689
Expenditures:			
Agency Assistance	938,100	1,020,000	1,071,000
Transfer to Library Capital Reserve		28,350	16,700
Miscellaneous		10,700	39,380
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	938,100	1,059,050	1,127,080
Unencumbered Cash Balance Dec 31	42,320	14,628	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	948,801	1,059,050	1,127,080
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,127,080
		Tax Required	1,002,391
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,002,391

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,224	80,968	6,712
Receipts:			
Ad Valorem Tax	98,950	104,914	xxxxxxxxxxxxxxxx
Delinquent Tax	3,448	0	2,000
Motor Vehicle Tax	10,529	10,754	11,852
Recreational Vehicle Tax	136	150	153
16/20M Vehicle Tax	23	20	21
Commercial Vehicle Tax	230	268	259
Watercraft Tax	0	0	0
Vehicle Rental Tax	44	0	55
Fuel & Misc Sales	640,162	658,500	898,000
Rentals	609,361	632,750	670,000
Harvey County Contributions	90,000	90,000	90,000
Crop & Other Revenue	41,446	18,500	11,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,494,329	1,515,856	1,683,840
Resources Available:	1,505,553	1,596,824	1,690,552
Expenditures:			
Personal Services	643,002	763,470	769,704
Contractual Services	274,982	219,596	219,920
Commodities & Supplies	488,823	509,182	690,150
Vehicle & Operation Expense	39,493	20,000	22,500
Capital Outlay		0	10,000
Transfer to Capital Improvement Reserve	14,250	18,000	25,000
Transfer to Mun Equip Reserve	31,875	43,000	50,000
Transfer to GO Debt Service	93,420	16,864	16,879
Transfer to Wastewater Debt Service	7,000	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,592,845	1,590,112	1,804,153
Unencumbered Cash Balance Dec 31	80,968	6,712	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	1,839,684	1,816,089	1,804,153
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,804,153
		Tax Required	113,601
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	113,601

Adopted Budget Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,389	56,878	34,474
Receipts:			
Ad Valorem Tax	56,585	58,815	xxxxxxxxxxxxxxxx
Delinquent Tax	1,823	560	560
Motor Vehicle Tax	6,018	6,139	6,648
Recreational Vehicle Tax	78	86	86
16/20M Vehicle Tax	13	90	12
Commercial Vehicle Tax	132	153	145
Watercraft Tax	0	0	0
Vehicle Rental Tax	25	28	31
Transfer from Sanitation	0	5,000	5,000
Transfer from Wastewater	0	10,000	0
Transfer from Waterworks	0	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	64,674	95,871	27,482
Resources Available:	165,063	152,749	61,956
Expenditures:			
Insurance Expense	108,185	118,275	125,550
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	108,185	118,275	125,550
Unencumbered Cash Balance Dec 31	56,878	34,474	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	155,500	118,275	125,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,550
		Tax Required	63,594
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	63,594

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Receipts from State	497,924	510,340	512,170
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**497,924**	**510,340**	**512,170**
Resources Available:	**497,924**	**510,340**	**512,170**
Expenditures:			
Transfer to General Fund	497,924	510,340	512,170
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**497,924**	**510,340**	**512,170**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	510,340	510,340	512,170

0

Adopted Budget

Special Alcohol Program	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Private Club Liquor Tax	22,163	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,163**	**30,000**	**30,000**
Resources Available:	**22,163**	**30,000**	**30,000**
Expenditures:			
Appropriation to Substance Abuse Board	22,163	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,163**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	30,000	30,000	30,000

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks/Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Private Club Liquor Tax	22,163	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,163**	**30,000**	**30,000**
Resources Available:	**22,163**	**30,000**	**30,000**
Expenditures:			
Transfer to General Funds	22,163	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,163**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	30,000	30,000	30,000

Adopted Budget

Convention/Visitors	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	324,176	397,926	291,210
Receipts:			
Transient Guest Tax	302,615	285,400	308,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**302,615**	**285,400**	**308,200**
Resources Available:	**626,791**	**683,326**	**599,410**
Expenditures:			
Tourism/Convention Expenditures	87,754	112,116	129,867
Transfer to Capital Reserve	141,111	280,000	150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**228,865**	**392,116**	**279,867**
Unencumbered Cash Balance Dec 31	397,926	291,210	319,543
2024/2025/2026 Budget Authority Amoun	231,344	392,116	279,867

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,425,778	1,461,085	1,195,814
Receipts:			
Refuse Collections	2,173,502	2,155,000	2,210,000
Container Rental Fees	33,714	30,000	33,640
Bulky Item Pickup	34,583	30,000	36,000
Other Revenue	58,508	69,000	59,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,300,307**	**2,284,000**	**2,339,140**
Resources Available:	**3,726,085**	**3,745,085**	**3,534,954**
Expenditures:			
Personal Services	1,134,234	1,214,300	1,252,120
Contractual Services	485,418	558,398	585,150
Commodities and Supplies	20,943	35,692	30,217
Vehicle and Operation Expense	250,600	280,189	275,000
Capital Outlay	0	0	0
Service Center Expense	37,579	37,579	37,579
Transfer to Special Liability	0	5,000	5,000
Transfer to General Fund	114,941	198,113	196,957
Transfer to Reserve - Equipment	215,000	220,000	285,509
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,258,715**	**2,549,271**	**2,667,532**
Unencumbered Cash Balance Dec 31	1,461,085	1,195,814	867,422
2024/2025/2026 Budget Authority Amoun	2,423,691	2,549,271	2,667,532

Adopted Budget

Wastewater	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,186,403	1,548,175	1,116,481
Receipts:			
Wastewater Service Fees	6,929,323	7,342,917	7,453,932
Wastewater Plant Upgrade Fees	144,854	0	0
Other Revenue	7,232	15,000	10,000
Land Rent	16,480	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,097,889**	**7,377,917**	**7,483,932**
Resources Available:	**8,284,292**	**8,926,092**	**8,600,413**
Expenditures:			
Personal Services	1,951,589	2,315,889	2,395,442
Contractual Services	889,388	980,732	975,400
Commodities & Supplies	84,695	103,672	103,671
Vehicle & Operation Expense	53,356	73,300	73,300
Capital Outlay	24,229	43,000	163,000
Stormwater Reimbursement	614,907	614,907	616,123
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve- Capital	215,000	190,000	190,000
Transfer to Reserve - Equipment	672,473	624,400	648,370
Transfer to GO Debt	1,225,328	1,279,496	1,232,378
Transfer to Wastewater Debt Service	610,280	1,143,195	1,143,195
Transfer to General Fund	345,543	361,500	374,197
Projected Debt Service	0	0	0
Transfer to Special Liability Fund	0	10,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,756,308**	**7,809,611**	**7,984,596**
Unencumbered Cash Balance Dec 31	1,548,175	1,116,481	615,817
2024/2025/2026 Budget Authority Amoun	7,442,879	8,379,611	7,984,596

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,809,734	2,172,286	1,734,797
Receipts:			
Water Sales	5,209,225	5,552,894	5,897,182
Installation Charges	90,401	50,000	60,000
Service Fees	265,630	256,000	261,000
Other Revenue	5,966	306,500	56,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,571,222**	**6,165,394**	**6,274,782**
Resources Available:	**7,380,956**	**8,337,680**	**8,009,579**
Expenditures:			
Personal Services	2,280,895	2,600,294	2,652,347
Contractual Services	1,059,958	1,535,874	1,563,500
Commodities & Supplies	143,782	173,199	171,599
Vehicle & Operation Expense	79,824	82,500	82,500
Capital Outlay	8,119	30,000	230,000
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve - Capital	0	0	0
Transfer to Reserve - Equipment	343,965	403,404	418,276
Transfer to GO Debt	270,041	222,793	236,431
Transfer to Water Debt Service	636,550	636,549	636,549
Transfer to General Fund	278,309	833,750	881,164
Projected Debt Service	0	0	9,816
Transfer to Special Liability Fund	0	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,170,963**	**6,602,883**	**6,966,702**
Unencumbered Cash Balance Dec 31	2,172,286	1,734,797	1,042,877
2024/2025/2026 Budget Authority Amoun	6,122,820	6,602,883	6,966,702

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	476,932	510,709	516,709
Receipts:			
Cemetery Lot Sales	14,790	18,000	18,000
Interest on Idle Funds	18,987	13,000	13,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,777**	**31,000**	**31,000**
Resources Available:	**510,709**	**541,709**	**547,709**
Expenditures:			
Capital Improvement	0	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	510,709	516,709	522,709
2024/2025/2026 Budget Authority Amoun	25,000	25,000	25,000

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	268,613	184,963	104,963
Receipts:			
Special Law Enforcement Revenue	6,700	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,700**	**20,000**	**20,000**
Resources Available:	**275,313**	**204,963**	**124,963**
Expenditures:			
Special Law Enforcement Expenditures	0	50,000	55,000
Capital Outlay	90,350	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**90,350**	**100,000**	**105,000**
Unencumbered Cash Balance Dec 31	184,963	104,963	19,963
2024/2025/2026 Budget Authority Amount	90,350	150,000	105,000

Adopted Budget

Service Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	281,393	363,109	353,280
Receipts:			
Rentals	61,043	62,000	62,000
Fuel Sales	356,490	462,500	400,000
Repair/Maintenance	460,367	490,000	490,000
Enterprise Fund Charges	176,619	176,619	176,619
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,054,519**	**1,191,119**	**1,128,619**
Resources Available:	**1,335,912**	**1,554,228**	**1,481,899**
Expenditures:			
Personal Services	263,408	323,704	342,796
Contractual Services	61,909	71,081	69,180
Commodities & Supplies	538,869	663,784	621,560
Vehicle & Operation Expense	28,564	46,379	38,000
Capital Outlay	0	0	26,000
Transfer to Reserve - Capital	26,000	26,000	26,000
Transfer to Reserve - Equipment	60,000	70,000	69,852
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**978,750**	**1,200,948**	**1,193,388**
Unencumbered Cash Balance Dec 31	363,109	353,280	288,511
2024/2025/2026 Budget Authority Amount	1,193,552	1,200,948	1,193,388

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	959,264	1,074,690	1,071,409
Receipts:			
Golf Course Revenue	2,077,644	1,940,835	2,034,547
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,077,644**	**1,940,835**	**2,034,547**
Resources Available:	**3,036,908**	**3,015,525**	**3,105,956**
Expenditures:			
Personal Services	861,646	989,563	1,028,606
Contractual Services	531,279	556,325	526,535
Commodities & Supplies	392,480	298,228	320,124
Capital Outlay	184,479	100,000	250,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,969,884**	**1,944,116**	**2,125,265**
Unencumbered Cash Balance Dec 31	1,074,690	1,071,409	980,691
2024/2025/2026 Budget Authority Amount	2,042,507	1,944,116	2,125,265

Adopted Budget

Meridian Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,055	53,641	74,643
Receipts:			
Meridian Center Revenues	440,810	465,000	517,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**440,810**	**465,000**	**517,500**
Resources Available:	**450,865**	**518,641**	**592,143**
Expenditures:			
Personal Services	259,950	284,016	399,325
Contractual Services	73,081	78,582	72,903
Commodities & Supplies	83,843	81,400	85,478
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**416,874**	**443,998**	**557,706**
Unencumbered Cash Balance Dec 31	53,641	74,643	34,437
2024/2025/2026 Budget Authority Amount	594,819	443,998	557,706

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,597,358	4,035,561	4,012,106
Receipts:			
Transfer from Airport Fund	7,000	0	0
Transfer from Wastewater Fund	597,779	1,143,196	1,143,195
Harvey County Reimbursement			
FEMA Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**604,779**	**1,143,196**	**1,143,195**
Resources Available:	**5,202,137**	**5,178,757**	**5,155,301**
Expenditures:			
Bond Interest Maturities	231,341	208,150	184,296
Bond Principal Maturities	889,485	914,916	941,073
Fees/Commissions	22,369	20,130	17,827
Projected Future Debt Service	0	0	0
Transfer to G.O. Bonds for Dam	23,381	23,455	23,510
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,166,576**	**1,166,651**	**1,166,706**
Unencumbered Cash Balance Dec 31	4,035,561	4,012,106	3,988,595
2024/2025/2026 Budget Authority Amount	1,166,576	1,166,651	1,166,706

Adopted Budget

Waterworks Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	801,124	801,125	801,125
Receipts:			
Transfer from Waterworks Fund	636,550	636,549	636,549
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**636,550**	**636,549**	**636,549**
Resources Available:	**1,437,674**	**1,437,674**	**1,437,674**
Expenditures:			
Bond Interest Maturities	35,379	49,081	43,386
Bond Principal Maturities	573,162	513,301	522,903
Fees/Commissions	28,008	74,167	70,260
Projected Future Debt Service	0	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**636,549**	**636,549**	**636,549**
Unencumbered Cash Balance Dec 31	801,125	801,125	801,125
2024/2025/2026 Budget Authority Amount	636,549	636,549	636,549

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Fire RHID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	63,013	100,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,013**	**100,000**	**75,000**
Resources Available:	**63,013**	**100,000**	**75,000**
Expenditures:			
RHID Expense Reimbursement	63,013	100,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,013**	**100,000**	**75,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	100,000	100,000	75,000

Adopted Budget

Cottonwood RHID	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	54,522	100,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,522**	**100,000**	**75,000**
Resources Available:	**54,522**	**100,000**	**75,000**
Expenditures:			
RHID Expense Reimbursement	54,522	100,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,522**	**100,000**	**75,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	100,000	100,000	75,000

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID - Holiday Inn**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
2% Sales Tax	85,816	150,000	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,816**	**150,000**	**115,000**
Resources Available:	**85,816**	**150,000**	**115,000**
Expenditures:			
CID Expense Reimbursement	81,525	150,000	100,000
Fees/Commissions	4,291	0	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**85,816**	**150,000**	**115,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	150,000	150,000	115,000

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	121,641	116,641
Receipts:			
Opioid Funds Received	64,717	20,000	20,000
Transfer from Capital Reserve Fund	56,924		
0			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**121,641**	**20,000**	**20,000**
Resources Available:	**121,641**	**141,641**	**136,641**
Expenditures:			
Opioid Expenses	0	25,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**50,000**
Unencumbered Cash Balance Dec 31	121,641	116,641	86,641
2024/2025/2026 Budget Authority Amount	50,000	25,000	50,000

CPA Summary

City of Newton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Enclave RHID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	0		75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	75,000
Resources Available:	0	0	75,000
Expenditures:			
RHID Expense Reimbursement	0		75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	75,000
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	75,000

CPA Summary

City of Newton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Reserve		**Municipal Equipment Reserv**		**Capital Reserve**		**Equipment Reserve**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,318,255	Cash Balance Jan 1	4,899,158	Cash Balance Jan 1	6,302,599	Cash Balance Jan 1	6,232,651	Cash Balance Jan 1		23,752,663
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer From Fire	5,000	Transfer From Fire	535,775	Transfer From Sanitation	0	Transfer From Sanitation	200,652			
Transfer From Street	269,630	Transfer From Police	468,433	Transfer From Wastewater	216,000	Transfer From Wastewater	661,794			
Transfer From Park	90,000	Transfer From Eng	53,766	Transfer From Waterworks	15,992	Transfer From Waterworks	315,451			
Transfer From Gen-Sales Tax	2,410,826	Transfer From IT	155,000	Transfer From Service Center	30,618	Transfer From Service Center	60,000			
Transfer From CVB-TIF	244,023	Transfer From Street	185,056	Transfer From Golf Course	25,000	Transfer From Golf Course	175,000			
Transfer From Admin	0	Transfer From Parks	142,016	Transfer From Airport	14,250	Transfer From Airport	31,875			
Sidewalk	7,269	Transfer From Cemetery	25,617	Transfer from Meridian	10,000	Transfer From Meridian Ctr	40,000			
Demolition	15,000	Transfer From Admin	1,195			Library HVAC Mtce.	1,909			
Veterans Memorial	420	Transfer From Bldg. Mtce	34,846							6,483,933
Dog Park	0	Transfer From Law/Court	11,520							30,236,596
Façade Grants	30,000									
Total Receipts	3,072,168	Total Receipts	1,613,224	Total Receipts	311,860	Total Receipts	1,486,681	Total Receipts	0	
Resources Available:	9,390,423	Resources Available:	6,512,382	Resources Available:	6,614,459	Resources Available:	7,719,332	Resources Available:	0	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Expenditures	0	Fire Eqmt Expenditures		Sanitation Res Expenditures	0	Sanitation Eqmt Expenditures	412,336			
Street Expenditures	0	Police Eqmt Expenditures		Wastewater Res Expenditures	164,034	Wastewater Eqmt Expenditures	535,670			
Park Expenditures	429,587	Eng Eqmt Expenditures		Waterworks Res Expenditures	427,548	Waterworks Eqmt Expenditures	851,927			
TIF Expenditures	203,000	IT Eqmt Expenditures		Service Ctr Res Expenditures	11,789	Service Ctr Eqmt Expenditures	1,423			
Sales Tax Expenditures	2,323,085	Street Eqmt Expenditures		Golf Course Res Expenditures	0	Golf Course Eqmt Expenditures	51,610			
Admin Expenditures	0	Parks Eqmt Expenditures		Airport Res Expenditures	11,373	Airport Eqmt Expenditures	32,815			
Demolition	0	Cem Eqmt Expenditures		Meridian Res Expenditures	41,469	Meridian Eqmt Expenditures	11,600			
Housing	36,337	Admin Eqmt Expenditures				Library HVAC Mtce.	0			
Sidewalk	24,509	Law Eqmt Expenditures								
Façade Grants	13,088									
Natl Opiod	56,924									
Veterans Memorial	210	Bldg. Mtce. Eqmt Expend.								
Total Expenditures	3,086,740	Total Expenditures	0	Total Expenditures	656,213	Total Expenditures	1,897,381	Total Expenditures	0	5,640,334
Cash Balance Dec 31	6,303,683	Cash Balance Dec 31	6,512,382	Cash Balance Dec 31	5,958,246	Cash Balance Dec 31	5,821,951	Cash Balance Dec 31	0	24,596,262 **
										24,596,262 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Newton

will meet on August 26, 2025 at 7:00 PM at 201 E. Sixth Street, Newton, 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.
Detailed budget information is available at 201 E. Sixth Street, Newton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	23,613,051	56.583	29,119,328	56.428	27,825,414	10,121,705	56.428
Debt Service	5,486,901	9.109	6,808,933	9.219	7,222,350	1,653,588	9.219
Library	938,100	5.608	1,059,050	5.588	1,127,080	1,002,391	5.588
Airport	1,592,845	0.675	1,590,112	0.633	1,804,153	113,601	0.633
Special Liability	108,185	0.386	118,275	0.355	125,550	63,594	0.355
Special Highway	497,924		510,340		512,170		
Special Alcohol Program	22,163		30,000		30,000		
Special Parks/Recreation	22,163		30,000		30,000		
Convention/Visitors	228,865		392,116		279,867		
Sanitation	2,258,715		2,549,271		2,667,532		
Wastewater	6,756,308		7,809,611		7,984,596		
Waterworks	5,170,963		6,602,883		6,966,702		
Cemetery Endowment			25,000		25,000		
Special Law Enforcement	90,350		100,000		105,000		
Service Center	978,750		1,200,948		1,193,388		
Golf Course	1,969,884		1,944,116		2,125,265		
Meridian Center	416,874		443,998		557,706		
Wastewater Debt Service	1,166,576		1,166,651		1,166,706		
Waterworks Debt Service	636,549		636,549		636,549		
Prairie Fire RHID	63,013		100,000		75,000		
Cottonwood RHID	54,522		100,000		75,000		
CID - Holiday Inn	85,816		150,000		115,000		
Municipalities Fight Addicti			25,000		50,000		
Enclave RHID					75,000		
Non-Budgeted Funds-A	5,640,334						
Totals	57,798,851	72.361	62,512,181	72.223	62,775,028	12,954,879	72.223
						*Revenue Neutral Rate***	*68.820*
Less: Transfers	10,105,646		11,062,784		11,418,676		
Net Expenditure	47,693,205		51,449,397		51,356,352		
Total Tax Levied	10,989,921		12,342,837		xxxxxxxxxxxxxxxxx		
Assessed Valuation	154,133,123		170,904,698		179,374,523		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	37,555,000		37,425,000		42,800,000		
Revenue Bonds	0		0		0		
Other	13,470,209		19,624,171		14,017,832		
Lease Purchase Principal	0		203,036		0		
Total	51,025,209		57,252,207		56,817,832		

*Tax rates are expressed in mills

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

Donna Pickman

City Official Title: Finance Director

RESOLUTION NO. G-1364

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

WHEREAS, the Revenue Neutral Rate for the City of Newton was calculated as 68.82 mills by the Harvey County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Newton, 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 NEWTON:

The City of Newton shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.223 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 26th day of August, 2025 and SIGNED by the Mayor.

Rich Stinnett, Mayor

Attested:

Denise R. Duerksen, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. G-1364

Governing Body Member	Yes	No	No Vote
Mayor Stinnett	X		
Vice Mayor Valentine	X		
Commissioner Koehn	X		
Commissioner Kreie	X		
Commissioner Watson	X		
TOTAL			

Certified:

Denise R Querbes

The Newton Kansan

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Newton Kansan, of Harvey County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Jul 26, 2025

Advertising Fee: $22.50

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 188700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/28/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 11.65 in., Height: 21.5 in.

Published In Newton Kansan
Jul 26, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Newton
will meet on August 26, 2025 at 7:00 PM at 201 E. South Street, Newton, 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. Detailed budget information is available at 201 E. South Street, Newton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	23,618,831	56.533	29,119,328	56.428	29,829,618	30,821,765	56.428
Debt Service	5,454,561	9.180	6,866,933	9.715	9,272,355	5,115,118	9.370
Library	938,389	1.606	1,019,898	1.588	1,112,963	1,022,391	1.888
Airport	1,947,813	0.675	1,296,110	0.813	1,304,353	115,621	0.651
Special Liability	108,183	0.166	118,275	0.185	119,230	63,991	0.113
Special Highway	497,921		310,640		313,753		
Special Alcohol Program	32,163		30,500		30,805		
Special Park & Recreation	32,163		30,500		30,805		
Convention Visitors	721,883		307,116		310,187		
Taxation	2,356,715		2,569,371		2,667,111		
Workcamp	6,734,308		7,859,611		7,941,196		
Waterworks	3,170,963		6,042,553		6,966,981		
Cemetery Endowment			37,500		37,500		
Special Law Enforcement	90,350		308,000		165,000		
Service Center	972,750		1,365,918		1,397,758		
Golf Course	1,999,884		1,944,318		2,135,363		
Recreation Center	818,834		843,998		857,568		
Wastewater Debt Service	1,566,778		1,568,831		1,566,706		
Waterworks Debt Service	634,549		634,549		634,549		
Prairie Fire RWSD	63,833		120,833		75,800		
Cedarwood RWSD	54,533		180,865		75,800		
CID - Holiday Inn	63,816		150,800		175,604		
Municipality Fight Addicts			31,800		50,800		
Eastern RWSD					75,800		
Debt Budgeted Funds A	5,615,334						
Totals	57,594,831	77.361	62,533,181	77.725	63,775,826	37,954,179	77.725
						Revenue Neutral Rate **	66.870
Less: Transfers	10,179,646		11,663,781		11,818,476		
Net Expenditure	47,677,771		51,449,797		51,956,350		
Total Tax Levied	13,999,971		12,542,839		xxxxxxxxxxxxxxxxx		
Assessed Valuation	154,133,111		176,864,678		170,314,125		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	37,535,005		37,023,800		47,808,000		
Revenue Bonds	0		0		0		
Other	13,870,359		19,371,371		14,517,831		
Lease Purchase Principal	0		263,936		0		
Total	51,405,364		57,259,207		62,325,831		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by K.S.A. 79-2988

Donna Pelkus
City Official Title: Finance Director

3696740

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF NEWTON, HEREBY NOTIFIES THE HARVEY 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 72.223. The date of our hearing is AUGUST 26, 2025 at 7:00 PM and will be held at 201 E. SIXTH STREET in NEWTON, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 8, 2025.

CITY OF (Seal) newton KANSAS

Denise R. Duerksen

Denise R. Duerksen, City Clerk

Gen: 56.428
ALR: 0.633
LIB: 5.588
Spec: 0.355
B&I: 9.219

RECEIVED
JUL 9 REC'D
Harvey County, Clerk

Verified entered 7-15