State of Kansas
City

CERTIFICATE

2024

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers 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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	2,143,721	691,105	44.513
Debt Service	10-113	8	78,765	40,960	2.638
Library	12-1220	8	119,030	100,550	6.476
Employee Benefits		9	212,500	186,536	12.014
Industrial Development		9	100,000	19,243	1.239
Library Benefits		10	42,153	36,376	2.343
		10			
Special Highway		11	218,348		
Animal Pound Trust		11	59,101		
Special Parks		12	11,682		
Tourism		12	50,000		
Insurance Proceeds		13	15,000		
Special Pool Sales Tax Fund		13	356,610		
Electric		14	4,202,442		
Water		15	1,406,659		
Sewer		16	717,840		
Refuse		17	463,330		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxxx	10,197,181	1,074,770	69.223
Budget Hearing Notice		21			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice		22			15,525,977
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 62.220

Assisted by:

Address:

Email:

Attest: Oct 2023

County Clerk

Governing Body

CPA Summary

Resolution No. 18-2023

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 62.220 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 6th, 2023 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 70.000 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 19th day of July and **SIGNED** by the Mayor.

Jerry Jones, Mayor

Attested:

Patty Lawson
Deputy City Clerk

(Seal)

CITY OF NORTON
SEAL
NORTON COUNTY KANSAS

Norton

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	644,017	101,503	2,174	918	2,769	889
Debt Service	48,325	7,616	163	69	208	67
Library	98,042	15,452	331	140	422	135
Employee Benefits	138,315	21,800	467	197	595	191
Industrial Development	3,534	557	12	5	15	5
Library Benefits	33,120	5,220	112	47	142	46
TOTAL	965,353	152,148	3,259	1,376	4,151	1,333

County Treas Motor Vehicle Estimate	152,148				
County Treas Recreational Vehicle Estimate		3,259			
County Treas 16/20M Vehicle Estimate			1,376		
County Treas Commercial Vehicle Tax Estimate				4,151	
County Treas Watercraft Tax Estimate					1,333

Motor Vehicle Factor	0.15761				
Recreational Vehicle Factor		0.00338			
16/20M Vehicle Factor			0.00143		
Commercial Vehicle Factor				0.00430	
Watercraft Factor					0.00138

Norton 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Pool Sales Tax	General	101,901	60,000	50,000	12-1,118
Electric	Electric Replacement	102,000	-	-	12-1,118
Electric	Equipment Reserve	30,000	-	-	12-1,117
Electric	Capital Improvement	10,000	-	-	12-1,118
Water	Water Replacement	10,200	30,000	30,000	12-1,118
Water	Equipment Reserve	5,000	10,000	50,000	12-1,117
Water	Capital Improvement	5,000	10,000	20,000	12-1,118
Sewer	Sewer Replacement	10,200	-	-	12-631o
Sewer	Equipment Reserve	10,000	-	-	12-1,117
Sewer	Capital Improvement	10,000	-	-	12-1,118
Refuse	Refuse Replacement	12,600	5,000	5,000	12-1,118
Refuse	Equipment Reserve	15,000	5,000	5,000	12-1,117
Refuse	Capital Improvement	15,000	-	-	12-1,118
Water	Sewer	-	78,806	-	12-825d
	Totals	336,901	198,806	160,000	
	Adjustments				
	Adjusted Totals	336,901	198,806	160,000	

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

State of Kansas
City

Norton 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street G.O. Bond	4/24/2019	10/1/2034	2.5 - 3.75	815,000	690,000	4/1 & 10/1	10/1	20,340	45,000	18,765	50,000
Water/Sewer Refund GO Bo	1/26/2021	7/1/2048	0.75 - 3	5,035,000	4,085,000	2/1 & 8/1	8/1	78,608	460,000	74,008	465,000
Highway G.O. Bond	6/30/2022	10/1/2037	4.33	830,000	830,000	4/1 & 10/1	10/1	35,939	40,000	34,207	45,000
Total G.O. Bonds					**5,605,000**			**134,887**	**545,000**	**126,980**	**560,000**
Revenue Bonds:											
PBC Pool Revenue Bonds	5/27/2020	8/1/2033	1.3 - 2.75	3,410,000	2,960,000	2/1 & 8/1	8/1	65,450	240,000	61,610	245,000
Total Revenue Bonds					**2,960,000**			**65,450**	**240,000**	**61,610**	**245,000**
Other:											
Low-Interest Utility Loan	3/22/2021	6/1/2024		572,741	287,045	Monthly	Monthly	4,783	190,177	759	96,868
Total Other					**287,045**			**4,783**	**190,177**	**759**	**96,868**
Total Indebtedness					**8,852,045**			**205,120**	**975,177**	**189,348**	**901,868**

State of Kansas
City

Norton 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Fire Truck	8/2/2019	120	4.48	340,000	248,578	42,159	42,159
Water/Sewer Updates	3/2/2021	60	5.00	568,560	341,136	113,712	113,712
Mini Excavator	3/8/2023	60	4.95	37,706	37,706	10,000	8,698
2 Police Cars	6/28/2023	36	8.84	92,367	92,367	33,431	33,431
				Totals	**719,787**	**199,302**	**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: 2024

Library found in: 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 year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem	$98,042	$100,550
Delinquent Tax	$2,000	$2,000
Motor Vehicle Tax	$16,011	$15,452
Recreational Vehicle Tax	$341	$331
16/20M Vehicle Tax	$230	$140
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$116,624	$118,473
Difference in Total Taxes:	$1,849	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$14,885,438	$15,514,772
Did Assessed Valuation Decrease?	No	
Levy Rate	6.586	6.481
Difference in Levy Rate:	(0.105)	
Qualify for grant: Not Qualify		

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

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	534,840	536,831	378,914
Receipts:			
Ad Valorem Tax	625,051	644,017	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,208	5,000	0
Motor Vehicle Tax	109,974	108,395	101,503
Recreational Vehicle Tax	2,358	2,308	2,174
16/20M Vehicle Tax	978	1,555	918
Commercial Vehicle Tax	3,017	2,901	2,769
Watercraft Tax	1,023	959	889
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
In Lieu of Property Tax	10,203	7,000	7,000
Local Alcoholic Liquor	5,188	6,200	5,249
City 1/2% Sales Tax	299,811	285,000	280,000
County Sales Tax	238,283	210,000	200,000
Licenses and Permits	8,713	7,600	6,900
Franchise Fees	228,288	223,000	215,000
Court Fines	33,482	37,500	32,500
Grave Services & Lot Sales	9,950	11,000	10,000
Swimming Pool Receipts	45,569	40,000	43,000
Rent of City Facilities	23,646	23,000	23,000
Sale of City Property	27,800	2,500	2,500
Reimbursed Expenses	46,603	40,000	40,000
Refunds	28,107	6,000	6,000
Kennel Charges	110	100	200
Insurance Recoveries	0	0	0
Photo Copy Receipts	90	100	100
County Payment for Inmate Crew	29,400	25,000	25,000
County Payment for Rescue Services	10,000	10,000	10,000
Grant Proceeds	0	0	0
Transfer from Pool Sales Tax Fund	101,901	60,000	50,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,643	10,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,894	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,917,290**	**1,771,135**	**1,073,702**
Resources Available:	**2,452,130**	**2,307,966**	**1,452,616**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,452,130	2,307,966	1,452,616
Expenditures:			
General Administration:	306,014	324,400	391,700
Police:	789,515	788,270	791,922
Fire:	118,026	131,622	114,559
Street:	224,738	233,532	326,150
Rescue:	20,951	31,161	50,350
Park:	267,296	248,667	286,140
Swimming Pool:	147,193	116,200	126,200
Washington Square:	41,566	55,200	56,700
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)	1,915,299	1,929,052	2,143,721
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,915,299**	**1,929,052**	**2,143,721**
Unencumbered Cash Balance Dec 31	536,831	378,914	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,050,690	2,056,185	2,143,721
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,143,721
		Tax Required	691,105
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	691,105

CPA Summary

Norton 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration:			
Salaries	68,098	49,500	58,500
Contractual	170,610	206,900	261,200
Commodities	4,855	9,000	10,500
Capital Outlay	56,480	59,000	61,500
Transfer	5,971	0	0
Total	**306,014**	**324,400**	**391,700**
Police:			
Salaries	525,000	496,960	442,600
Contractual	173,355	172,600	175,700
Commodities	25,699	27,150	31,300
Capital Outlay	65,461	91,560	142,322
Total	**789,515**	**788,270**	**791,922**
Fire:			
Salaries	20,490	28,000	33,000
Contractual	19,432	24,800	27,700
Commodities	7,070	5,480	5,500
Capital Outlay	71,034	73,342	48,359
Total	**118,026**	**131,622**	**114,559**
Street:			
Salaries	113,627	132,900	136,600
Contractual	30,105	32,532	34,500
Commodities	41,360	43,100	44,800
Capital Outlay	39,646	25,000	110,250
Total	**224,738**	**233,532**	**326,150**
Rescue:			
Salaries	9,750	15,000	15,000
Contractual	1,597	7,450	7,450
Commodities	393	400	400
Capital Outlay	9,211	8,311	27,500
Total	**20,951**	**31,161**	**50,350**
Park:			
Salaries	166,553	157,340	178,540
Contractual	45,678	29,800	31,100
Commodities	42,535	27,600	28,500
Capital Outlay	12,530	33,927	48,000
Total	**267,296**	**248,667**	**286,140**
Swimming Pool:			
Salaries	76,502	64,000	68,000
Contractual	8,482	8,700	11,100
Commodities	58,570	41,500	45,100
Capital Outlay	3,639	2,000	2,000
Total	**147,193**	**116,200**	**126,200**
Washington Square:			
Salaries	0	0	0
Contractual	31,722	44,700	44,700
Commodities	9,844	10,500	12,000
Capital Outlay	0	0	0
Total	**41,566**	**55,200**	**56,700**
Page 1 - Total	**1,915,299**	**1,929,052**	**2,143,721**

Norton 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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
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	0	0	0
Page 1 -Total	1,915,299	1,929,052	2,143,721
Grand Total	1,915,299	1,929,052	2,143,721

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

Norton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,951	40,650	29,582
Receipts:			
Ad Valorem Tax	30,678	48,325	xxxxxxxxxxxxxxx
Delinquent Tax	969	250	100
Motor Vehicle Tax	1,424	5,319	7,616
Recreational Vehicle Tax	27	113	163
16/20M Vehicle Tax	50	76	69
Commercial Vehicle Tax	19	142	208
Watercraft Tax	6	47	67
Special Street Assessments	9,441	0	0
Transfer			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,614	54,272	8,223
Resources Available:	107,565	94,922	37,805
Expenditures:			
Principal	45,000	45,000	50,000
Interest	21,915	20,340	18,765
Commission	0	0	0
Cash Basis Reserve	0	0	10,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	66,915	65,340	78,765
Unencumbered Cash Balance Dec 31	40,650	29,582	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	96,965	95,390	78,765
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,765
		Tax Required	40,960
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	40,960

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	92,324	98,042	xxxxxxxxxxxxxxx
Delinquent Tax	3,143	2,000	2,000
Motor Vehicle Tax	16,190	16,011	15,452
Recreational Vehicle Tax	346	341	331
16/20M Vehicle Tax	152	230	140
Commercial Vehicle Tax	440	428	422
Watercraft Tax	149	142	135
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,744	117,194	18,480
Resources Available:	112,744	117,194	18,480
Expenditures:			
Contractual	112,744	117,194	119,030
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	112,744	117,194	119,030
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	115,522	117,530	119,030
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	119,030
		Tax Required	100,550
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	100,550

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,539	0	2,214
Receipts:			
Ad Valorem Tax	122,191	138,315	xxxxxxxxxxxxxxx
Delinquent Tax	3,421	700	500
Motor Vehicle Tax	18,277	21,189	21,800
Recreational Vehicle Tax	394	451	467
16/20M Vehicle Tax	140	304	197
Commercial Vehicle Tax	513	567	595
Watercraft Tax	174	188	191
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,971	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**151,081**	**161,714**	**23,750**
Resources Available:	**166,620**	**161,714**	**25,964**
Expenditures:			
Personal Services	166,620	159,500	212,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**166,620**	**159,500**	**212,500**
Unencumbered Cash Balance Dec 31	0	2,214	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	167,000	165,500	212,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	212,500
		Tax Required	186,536
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	186,536

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	136,405	140,801	80,063
Receipts:			
Ad Valorem Tax	3,141	3,534	xxxxxxxxxxxxxxx
Delinquent Tax	309	113	100
Motor Vehicle Tax	870	545	557
Recreational Vehicle Tax	17	12	12
16/20M Vehicle Tax	25	8	5
Commercial Vehicle Tax	15	15	15
Watercraft Tax	5	5	5
Interest on Idle Funds	14	30	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**4,396**	**4,262**	**694**
Resources Available:	**140,801**	**145,063**	**80,757**
Expenditures:			
Public Improvements	0	65,000	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	65,000	100,000
Unencumbered Cash Balance Dec 31	140,801	80,063	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	100,000	130,000	100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,000
		Tax Required	19,243
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	19,243

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	-90
Receipts:			
Ad Valorem Tax	32,052	33,120	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,026	500	300
Motor Vehicle Tax	5,414	5,556	5,220
Recreational Vehicle Tax	116	118	112
16/20M Vehicle Tax	49	80	47
Commercial Vehicle Tax	148	149	142
Watercraft Tax	50	49	46
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	38,855	39,572	5,867
Resources Available:	38,855	39,572	5,777
Expenditures:			
Contractual	38,855	39,662	42,153
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	38,855	39,662	42,153
Unencumbered Cash Balance Dec 31	0	-90	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	39,882	39,662	42,153
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,153
See Tab D		Tax Required	36,376
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	36,376

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	269,359	146,437	142,698
Receipts:			
State of Kansas Gas Tax	73,939	74,200	73,650
County Transfers Gas	0	0	0
Reimbursed Expense	63,378	0	1,000
Sale of Equipment	0	0	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,317**	**74,200**	**75,650**
Resources Available:	**406,676**	**220,637**	**218,348**
Expenditures:			
Personal Services	2,925	0	5,500
Commodities	24,350	0	68,000
Capital Outlay	93,879	2,000	65,641
Transfer to Highway 36 Bond	139,085	75,939	79,207
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,239**	**77,939**	**218,348**
Unencumbered Cash Balance Dec 31	146,437	142,698	0
2022/2023/2024 Budget Authority Amoun	290,735	188,680	218,348

Adopted Budget

Animal Pound Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71,573	62,101	58,101
Receipts:			
Donations	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,000**	**1,000**
Resources Available:	**71,573**	**63,101**	**59,101**
Expenditures:			
Capital Outlay	9,472	5,000	59,101
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,472**	**5,000**	**59,101**
Unencumbered Cash Balance Dec 31	62,101	58,101	0
2022/2023/2024 Budget Authority Amoun	73,573	53,573	59,101

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,248	3,648	5,333
Receipts:			
Alcohol Tax	5,188	6,285	5,249
Head Tax	400	100	100
Donations	4,445	9,497	1,000
City Beautification	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,033**	**15,882**	**6,349**
Resources Available:	**58,281**	**19,530**	**11,682**
Expenditures:			
Contractual	2,600	10,197	2,500
Capital Outlay	52,033	4,000	9,182
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,633**	**14,197**	**11,682**
Unencumbered Cash Balance Dec 31	3,648	5,333	0
2022/2023/2024 Budget Authority Amoun	52,914	23,679	11,682

See Tab A

Adopted Budget

Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	38,904	50,000	50,000
Other Transfer	16,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,904**	**50,000**	**50,000**
Resources Available:	**54,904**	**50,000**	**50,000**
Expenditures:			
Contractual	54,904	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,904**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	50,000	50,000	50,000

See Tab A

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Insurance Proceeds**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Insurance Proceeds	0	6,150	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**6,150**	**15,000**
Resources Available:	**0**	**6,150**	**15,000**
Expenditures:			
Contractual	0	6,150	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**6,150**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	15,000	15,000	15,000

Adopted Budget

Special Pool Sales Tax Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	561,504	606,479	621,029
Receipts:			
Pool Sales Tax Receipts	449,716	390,000	
Interest on Idle Funds	0	0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**449,716**	**390,000**	**0**
Resources Available:	**1,011,220**	**996,479**	**621,029**
Expenditures:			
Pool Bonds Principal	235,000	240,000	245,000
Pool Bonds Interest	67,840	65,450	61,610
Cash Basis Reserve	0	0	
Transfer to General Fund	101,901	70,000	50,000
PBC Debt Service Reserve	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**404,741**	**375,450**	**356,610**
Unencumbered Cash Balance Dec 31	606,479	621,029	264,419
2022/2023/2024 Budget Authority Amount	625,363	977,764	356,610

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,311,541	1,059,413	508,192
Receipts:			
Charges for Service	3,288,248	3,096,750	3,650,250
Deposits	25,261	25,000	25,000
Refunds	0	1,000	3,000
Reimbursed Expenses	19,123	5,000	5,000
Sale of City Property	9,204	3,000	4,000
Interest on Idle Funds			
Miscellaneous	17,248	10,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,359,084**	**3,140,750**	**3,694,250**
Resources Available:	**4,670,625**	**4,200,163**	**4,202,442**
Expenditures:			
Electric General - Personal Services	579,874	633,790	701,890
Electric General - Contractual	169,452	198,500	208,452
Electric General - Commodities	13,495	17,500	20,500
Electric General - Capital Outlay	85,888	24,000	55,000
Electric Production - Personal Services	62,507	67,880	71,500
Electric Production - Contractual	19,132	21,150	73,200
Electric Production - Commodities	11,728	13,100	23,200
Electric Production - Capital Outlay	1,958,818	2,161,350	2,311,400
Electric Distribution - Personal Services	218,216	232,500	345,800
Electric Distribution - Contractual	53,995	44,701	45,500
Electric Distribution - Commodities	112,095	90,500	100,000
Electric Distribution - Capital Outlay	158,402	161,000	220,000
Electric Deposits	25,610	26,000	26,000
Transfer to Electric Replacement	102,000	0	0
Transfer to Equipment Reserve Fund	30,000	0	0
Transfer to Capital Improvement Fund	10,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,611,212**	**3,691,971**	**4,202,442**
Unencumbered Cash Balance Dec 31	1,059,413	508,192	0
2022/2023/2024 Budget Authority Amount	4,804,019	4,423,402	4,202,442

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	592,620	638,949	426,659
Receipts:			
Charges for Service	1,011,223	933,100	961,000
Deposits	6,889	8,000	8,000
Water Tower Lease	12,580	10,000	10,000
Reimbursed Expense	11,402	1,000	1,000
ARPA	103,851	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,145,945**	**952,100**	**980,000**
Resources Available:	**1,738,565**	**1,591,049**	**1,406,659**
Expenditures:			
Water General - Personal Services	92,573	101,140	107,480
Water General - Contractual	38,740	38,200	41,700
Water General - Commodities	2,669	2,500	3,000
Water General - Capital Outlay	258,097	258,532	350,355
Water Plant - Personal Services	80,364	92,300	107,500
Water Plant - Contractual	68,507	108,826	128,647
Water Plant - Commodities	139,493	102,500	110,100
Water Plant - Capital Outlay	73,072	71,599	179,777
Water Distribution - Personal Services	93,571	106,010	124,500
Water Distribution - Contractual	15,799	27,200	30,900
Water Distribution - Commodities	22,475	22,122	24,700
Water Distribution - Capital Outlay	63,466	96,655	90,000
Water Deposits	7,186	8,000	8,000
Transfer to Water Replacement	10,200	30,000	30,000
Transfer to Equipment Reserve Fund	5,000	10,000	50,000
Transfer to Capital Improvement Fund	5,000	10,000	20,000
Transfer to Sewer Fund	0	78,806	0
ARPA	123,404	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,099,616**	**1,164,390**	**1,406,659**
Unencumbered Cash Balance Dec 31	638,949	426,659	0
2022/2023/2024 Budget Authority Amount	1,517,992	1,502,325	1,406,659

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	147,183	79,610	64,840
Receipts:			
Charges for Service	589,992	600,500	650,500
Reimbursed Expense	211	500	500
Insurance Recoveries	0	0	0
ARPA	103,851	0	0
Transfer from Sewer Reserve	0	25,000	0
Transfer from Water Fund	0	78,806	0
Interest on Idle Funds			
Miscellaneous	2,857	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**696,911**	**706,806**	**653,000**
Resources Available:	**844,094**	**786,416**	**717,840**
Expenditures:			
Sewer General - Personal Services	68,182	79,060	81,060
Sewer General - Contractual	5,696	4,700	5,300
Sewer General - Capital Outlay	279,605	280,076	188,653
Sewer Plant - Personal Services	75,787	81,500	98,500
Sewer Plant - Contractual	107,237	107,500	117,800
Sewer Plant - Commodities	14,742	15,050	38,721
Sewer Plant - Capital Outlay	73,994	52,190	30,806
Sewer Distribution - Personal Services	104,373	67,300	119,000
Sewer Distribution - Contractual	295	3,500	4,000
Sewer Distribution - Commodities	4,091	10,700	13,000
Sewer Distribution - Capital Outlay	282	20,000	21,000
Transfer to Sewer Replacement	10,200	0	0
Transfer to Equipment Reserve Fund	10,000	0	0
Transfer to Capital Improvement Fund	10,000	0	0
ARPA	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**764,484**	**721,576**	**717,840**
Unencumbered Cash Balance Dec 31	79,610	64,840	0
2022/2023/2024 Budget Authority Amount	974,268	738,661	717,840

CPA Summary

Norton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	263,850	277,884	100,830
Receipts:			
Charges for Service	350,847	356,000	361,000
Reimbursed Expense	3,219	500	500
Refunds	0	0	0
Interest on Idle Funds			
Miscellaneous	770	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**354,836**	**357,500**	**362,500**
Resources Available:	**618,686**	**635,384**	**463,330**
Expenditures:			
Personal Services	185,042	252,980	268,480
Contractual	97,092	101,100	106,350
Commodities	16,068	16,000	18,500
Capital Outlay	0	154,474	60,000
Transfer to Refuse Replacement	12,600	5,000	5,000
Transfer to Equipment Reserve Fund	15,000	5,000	5,000
Transfer to Capital Improvement Fund	15,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**340,802**	**534,554**	**463,330**
Unencumbered Cash Balance Dec 31	277,884	100,830	0
2022/2023/2024 Budget Authority Amount	497,699	579,900	463,330

CPA Summary

Norton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Replacement		**Water Replacement**		**Sewer Replacement**		**Refuse Replacement**		**City Land Bank**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	480,200	Cash Balance Jan 1	34,186	Cash Balance Jan 1	129,317	Cash Balance Jan 1	135,790	Cash Balance Jan 1	690	780,183
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Electric	102,000	Transfer from Water	10,200	Transfer from Sewer	10,200	Transfer from Refuse	12,600	Sale of Land	0	
Interest on Investment	50									
Total Receipts	102,050	Total Receipts	10,200	Total Receipts	10,200	Total Receipts	12,600	Total Receipts	0	135,050
Resources Available:	582,250	Resources Available:	44,386	Resources Available:	139,517	Resources Available:	148,390	Resources Available:	690	915,233
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	120,144	Capital Outlay	0	Capital Outlay	1,770	Capital Outlay	0	Capital Outlay	0	
Total Expenditures	120,144	Total Expenditures	0	Total Expenditures	1,770	Total Expenditures	0	Total Expenditures	0	121,914
Cash Balance Dec 31	462,106	Cash Balance Dec 31	44,386	Cash Balance Dec 31	137,747	Cash Balance Dec 31	148,390	Cash Balance Dec 31	690	793,319 **
										793,319 **

**Note: These two block figures should agree.

CPA Summary

Norton

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**ter/Sewer Refund GO B**		**Special Health Insurance**		**Revolving Loan Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	111,547	Cash Balance Jan 1	184,734	Cash Balance Jan 1	11,554	Cash Balance Jan 1	98,580	Cash Balance Jan 1	0	406,415
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	0	Transfer from General	0	Bond Redemption	0	Interest on Investment	10	Loan Repayment	13,351	
Transfer from Electric	54,719	Transfer from Electric	10,000	Loan Redemption	0	Transfer from General	171,757			
Transfer from Water	10,000	Transfer from Water	0	Cost of Issuance	0	Transfer from Electric	83,821			
Transfer from Sewer	10,000	Transfer from Sewer	0	Transfer from Water	258,097	Transfer from Water	26,167			
Transfer from Refuse	20,000	Transfer from Refuse	8,000	Transfer from Sewer	279,605	Transfer from Sewer	38,754			
						Transfer from Refuse	26,533			
						Miscellaneous	84,515			
Total Receipts	94,719	Total Receipts	18,000	Total Receipts	537,702	Total Receipts	431,557	Total Receipts	13,351	1,095,329
Resources Available:	206,266	Resources Available:	202,734	Resources Available:	549,256	Resources Available:	530,137	Resources Available:	13,351	1,501,744
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	92,986	Capital Outlay	46,610	Pay Refunded Bond	0	1/2 BCBS Deductible	3,000	Loan Repayment	13,351	
				Pay Refunded Loan	0	BCBS Payment	501,098			
				Other Contractual	0	Refunds	0			
				Bond Payment	537,703					
				Cost of Issuance	0					
Total Expenditures	92,986	Total Expenditures	46,610	Total Expenditures	537,703	Total Expenditures	504,098	Total Expenditures	13,351	1,194,748
Cash Balance Dec 31	113,280	Cash Balance Dec 31	156,124	Cash Balance Dec 31	11,553	Cash Balance Dec 31	26,039	Cash Balance Dec 31	0	306,996 **
										306,996 **

**Note: These two block figures should agree.

CPA Summary

Norton

NON-BUDGETED FUNDS (C)

2024

(Only the actual budget year for 2022 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 Fund**		**Highway 36 Bond Fund**		**Capital Projects Fund**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,058	Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		14,058
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cemetery Donation	0	Forfeiture Receipt	375	Bond Proceeds	830,000	Bond Proceeds	830,000			
				Transfers	130,000	Transfers	130,000			
Total Receipts	0	Total Receipts	375	Total Receipts	960,000	Total Receipts	960,000	Total Receipts	0	1,920,375
Resources Available:	14,058	Resources Available:	375	Resources Available:	960,000	Resources Available:	960,000	Resources Available:	0	1,934,433
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cemetery Improvement	0	Training	0	Cost of Issuance	27,925	Capital Outlay	917,000			
		Uniform & Equipment	0	Capital Outlay	917,000	Interest	0			
		Other Capital Outlay	0	Interest	1,368	Cost of Issuance	27,925			
				Miscellaneous	0	Miscellaneous	1,368			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	946,293	Total Expenditures	946,293	Total Expenditures	0	1,892,586
Cash Balance Dec 31	14,058	Cash Balance Dec 31	375	Cash Balance Dec 31	13,707	Cash Balance Dec 31	13,707	Cash Balance Dec 31	0	41,847 **
										41,847 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2024

The governing body of

Norton

will meet on September 6th, 2023 at 5:55 p.m. at Norton City Hall, 301 E Washington, Norton, 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 Norton City Hall, 301 E Washington, Norton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,915,299	44.561	1,929,052	43.265	2,143,721	691,105	44.545
Debt Service	66,915	2.187	65,340	3.246	78,765	40,960	2.640
Library	112,744	6.582	117,194	6.586	119,030	100,550	6.481
Employee Benefits	166,620	8.711	159,500	9.292	212,500	186,536	12.023
Industrial Development		0.224	65,000	0.237	100,000	19,243	1.240
Library Benefits	38,855	2.285	39,662	2.225	42,153	36,376	2.345
Special Highway	260,239		77,939		218,348		
Animal Pound Trust	9,472		5,000		59,101		
Special Parks	54,633		14,197		11,682		
Tourism	54,904		50,000		50,000		
Insurance Proceeds			6,150		15,000		
Special Pool Sales Tax Fund	404,741		375,450		356,610		
Electric	3,611,212		3,691,971		4,202,442		
Water	1,099,616		1,164,390		1,406,659		
Sewer	764,484		721,576		717,840		
Refuse	340,802		534,554		463,330		
Non-Budgeted Funds-A	121,914						
Non-Budgeted Funds-B	1,194,748						
Non-Budgeted Funds-C	1,892,586						
Totals	12,109,784	64.550	9,016,975	64.851	10,197,181	1,074,770	69.274
						*Revenue Neutral Rate***	*62.220*
Less: Transfers	336,901		198,806		160,000		
Net Expenditure	11,772,883		8,818,169		10,037,181		
Total Tax Levied	936,507		965,353		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,508,751		14,885,438		15,514,772		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	5,810,000	5,275,000	5,605,000
Revenue Bonds	3,410,000	3,195,000	2,960,000
Other	0	477,811	287,045
Lease Purchase Principal	935,717	757,126	719,787
Total	10,155,717	9,704,937	9,571,831

*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

Norton

'ill meet on September 6th, 2023 at 5:45 p.m. at Norton City Hall, 301 E Washington, Norton, KS for the purpose of hearing an 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*	62.220	Proposed Tax Rate	69.274

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Proof of Publication

State of Kansas
NORTON COUNTY

Dana M. Paxton 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 23 day of August, 2023
2nd publication was made on the ____ day of _____, 2023
3rd publication was made on the ____ day of _____, 2023

Publication fee $ 195.08
Affidavit, Notary's fees $ _____
Additional copies $ _____

TOTAL publication fees $ 195.08

(Sign) Dana M Paxton

Witness my hand this 23rd day of August, 2023

SUBSCRIBED and Sworn to before me this 23rd day of August, 2023. State of Kansas, County of Norton.

Vicki Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 12/18/2023

NOTICE OF BUDGET HEARING

Published in The Norton Telegram Wednesday, August 23, 2023.

NOTICE OF BUDGET HEARING State of Kansas City 2024

The governing body of
Norton

will meet on September 6th, 2023 at 5:55 p.m. at Norton City Hall, 301 E Washington, Norton, 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 Norton City Hall, 301 E Washington, Norton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,915,299	44.561	1,929,052	43.265	2,143,721	691,105	44.545
Debt Service	66,915	2.187	65,340	3.246	78,765	40,960	2.640
Library	112,744	6.582	117,194	6.586	119,030	100,550	6.481
Employee Benefits	166,620	8.711	159,500	9.292	212,500	186,536	12.023
Industrial Development		0.224	65,000	0.237	100,000	19,243	1.240
Library Benefits	38,855	2.285	39,662	2.225	42,153	36,376	2.345
Special Highway	260,239		77,939		218,348		
Animal Pound Trust	9,472		5,000		59,101		
Special Parks	54,633		14,197		11,682		
Tourism	54,904		50,000		50,000		
Insurance Proceeds			6,150		15,000		
Special Pool Sales Tax Fund	404,741		375,450		356,610		
Electric	3,611,212		3,691,971		4,202,442		
Water	1,099,616		1,164,390		1,406,659		
Sewer	764,484		721,576		717,840		
Refuse	340,802		534,554		463,330		
Non-Budgeted Funds-A	121,914						
Non-Budgeted Funds-B	1,194,748						
Non-Budgeted Funds-C	1,892,586						
Totals	12,109,784	64.550	9,016,975	64.851	10,197,181	1,074,770	69.274
						*Revenue Neutral Rate***	62.220
Less: Transfers	336,901		198,806		160,000		
Net Expenditure	11,772,883		8,818,169		10,037,181		
Total Tax Levied	936,507		965,353		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,508,751		14,885,438		15,514,772		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	5,810,000		5,275,000		5,605,000		
Revenue Bonds	3,410,000		3,195,000		2,960,000		
Other	0		477,811		287,045		
Lease Purchase Principal	935,717		757,126		719,787		
Total	10,155,717		9,704,937		9,571,831		

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

Alex McKenna
City Official Title: City Clerk

Proof of Publication

State of Kansas
NORTON COUNTY

Dana M. Paxton 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 23 day of August, 2023
2nd
publication was made on the ____ day of ____, 2023
3rd
publication was made on the ____ day of ____, 2023

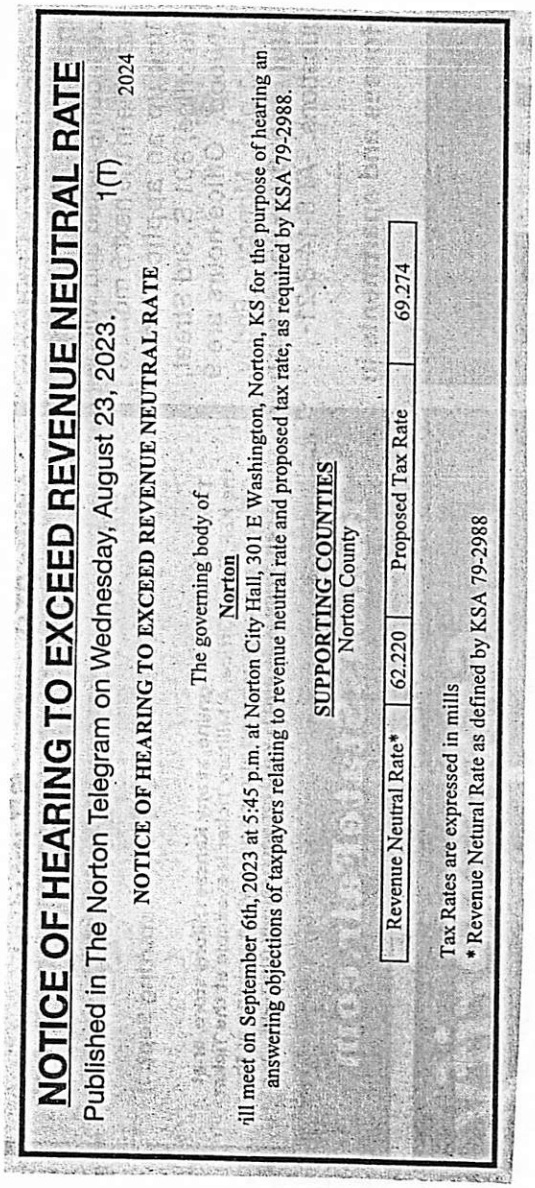
Publication fee	$ 57.38
Affidavit, Notary's fees	$ ____
Additional copies	$ ____
TOTAL publication fees	$ 57.38

(Sign) Dana M Paxton

Witness my hand this 23rd day of August, 2023
SUBSCRIBED and Sworn to before me this 23rd day of August, 2023. State of Kansas, County of Norton.

Vicki Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 12/18/2023



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

Published in The Norton Telegram on Wednesday, August 23, 2023. 1(T) 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Norton
will meet on September 6th, 2023 at 5:45 p.m. at Norton City Hall, 301 E Washington, Norton, KS for the purpose of hearing an 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*	Proposed Tax Rate
62.220	69.274

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

Resolution No. 20-2023

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 62.220 mills by the 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 6th, 2023 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 62.220 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 6th day of September 2023 and **SIGNED** by the Mayor.

Jerry Jones, Mayor

Attested:

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 6, 2023 at 5:45 p.m.
Resolution No. 20-2023

Governing Body Member	Yes	No	No Vote
Ron Briery			X (absent)
Andrew Black	X		
Gerald Jones	X		
Robert Bowman	X		
Dennis Gilhousen	X		
Dean Liddle	X		
TOTAL	**5**	**0**	**1**

Certified:

Alex McKenna

Alex McKenna, City Clerk