CERTIFICATE 2025

To the Clerk of Brown County, State of Kansas

We, the undersigned, officers of

City of Horton

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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		6			
Fund	**K.S.A.**				
General	12-101a	7	2,272,766	393,939	41.895
Debt Service	10-113	8	3,572		
Library	12-1220	8	70,347	62,145	6.609
Industrial		9			
		9			
Special Highway		10	103,149		
Electric		10	2,211,362		
Water		11	509,569		
Sewer		11	540,084		
Solid Waste		12	129,365		
Court Diversion		12	52,302		
Sales Tax Revenue		13			
Equipment Reserve		13	142,536		
Public Bldg Reserve		14	8,596		
911 Wireless		14	35,798		
Employee Benefit		15			
Capital Improvement		15	172,500		
Totals		xxxxxx	6,251,946	456,084	48.504
Budget Hearing Notice		16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		17			9,408,059
Neighborhood Revitalization		18			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	48.600
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049

Email:
sgordon@cpagordon.com

Attest: 26 Sept 24, 2024

County Clerk

Governing Body

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS ·

CPA Summary

City of Horton 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	396,962	42,976	1,158	944	1,223	230
Debt Service						
Library	59,114	6,400	172	141	182	34
Industrial						
TOTAL	456,076	49,376	1,330	1,085	1,405	264

County Treas Motor Vehicle Estimate 49,376
County Treas Recreational Vehicle Estimate 1,330
County Treas 16/20M Vehicle Estimate 1,085
County Treas Commercial Vehicle Tax Estimate 1,405
County Treas Watercraft Tax Estimate 264

Motor Vehicle Factor 0.10826
Recreational Vehicle Factor 0.00292
16/20M Vehicle Factor 0.00238
Commercial Vehicle Factor 0.00308
Watercraft Factor 0.00058

City of Horton 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement			27,777	KSA 12-1118
General	Equipment Reserve			27,778	KSA 12-1117
Electric	General	240,530	482,000	482,000	KSA 12-825d
Solid Waste	General	3,325	3,325	3,325	KSA 12-825d
	Totals	243,855	485,325	540,880	
	Adjustments				
	Adjusted Totals	243,855	485,325	540,880	

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

City of Horton

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 GO Bonds (Phase I)	9/19/2013	9/27/2053	2.13	2,955,000	2,430,689	9/27	9/27	51,652	58,752	50,404	60,001
2015 GO Bonds (Phase II)	5/22/2015	5/27/2055	2.13	3,375,000	2,906,213	5/27	5/27	64,339	61,757	60,390	65,706
2020 GO Bonds (Sewer)	9/28/2020	9/28/2060	1.13	3,303,000	3,103,182	9/28	9/28	35,006	68,015	34,146	68,875
2021 GO Bonds (Refunding	4/8/2021	12/1/2047	1.75 -2.00	3,065,000	2,775,000	6/1 & 12/1	12/1	58,306	90,000	56,506	95,000
Total G.O. Bonds					**11,215,084**			**209,303**	**278,524**	**201,446**	**289,582**
Revenue Bonds:											
2015 Refunding (Electric)	7/27/2015	10/1/2030	3.50	490,000	260,000	4/1 & 10/1	10/1	9,963	35,000	8,738	35,000
2016 Sales Tax Revenue	11/3/2016	5/1/2037	2.00-4.00	1,765,000	1,375,000	5/1	5/1	52,938	75,000	50,400	80,000
Total Revenue Bonds					**1,635,000**			**62,901**	**110,000**	**59,138**	**115,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**12,850,084**			**272,204**	**388,524**	**260,584**	**404,582**

City of Horton

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
Fire Truck	4/30/2021	36	1.75	30,014	27,960	10,358	0
Police Vehicle	#########	60	4.19	44,743	10,179	9,934	9,934
				Totals	**38,139**	**20,292**	**9,934**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Horton
Brown County

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

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$59,114	$62,145
Delinquent Tax	$0	$0
Motor Vehicle Tax	$9,329	$6,400
Recreational Vehicle Tax	$216	$172
16/20M Vehicle Tax	$198	$141
TOTAL TAXES	$68,857	$68,858
Difference in Total Taxes:	$1	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,145,342	$9,384,377
Did Assessed Valuation Decrease?	No	
Levy Rate	7.257	6.622
Difference in Levy Rate:	(0.635)	
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

City of Horton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	213,779	319,708	463,851
Receipts:			
Ad Valorem Tax	470,289	396,962	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		48,341	42,976
Recreational Vehicle Tax		1,248	1,158
16/20M Vehicle Tax		988	944
Commercial Vehicle Tax		1,877	1,223
Watercraft Tax		207	230
Gross Earning (Intangible) Tax			0
Liquor Licenses	1,225	775	850
Local Sales Tax	395,906	435,000	395,900
Connecting Link	32,860	35,000	32,860
Franchise Tax	52,555	49,000	40,000
Local Alcoholic Liquor Tax		2,449	1,900
Redemptions		13,227	
Building Permits/Licenses	5,975	430	430
Copies	69	124	50
Insufficient Check Charges	60	500	500
Blue Building Fees	10,788	8,631	10,800
Armory Fees	16,182	16,040	16,101
Police Fees	2,805	4,458	4,493
Communications		25,108	25,400
Court Costs & Fines	88,449	45,000	90,000
Fire Department	8,600	22,301	9,200
Streets		2,050	500
Parks and Recreation	74,653	84,012	86,209
Manor Repayment			
Firing Range			
Pool	41,764	32,593	30,291
Cemetery	3,650	3,100	5,000
Airport	6,165	6,165	6,165
Building Demolition			
Transfers from Electric	240,530	482,000	482,000
Transfers from Solid Waste	3,325	3,325	3,325
Transfers	1,802		
Transfer from Baseball Field Project			
Grants	734		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	135,586	136,052	136,000
Neighborhood Revitalization Rebate			-1,347
Miscellaneous	92,326	14,000	7,105
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,686,298**	**1,870,963**	**1,430,263**
Resources Available:	**1,900,077**	**2,190,671**	**1,894,114**

City of Horton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,900,077	2,190,671	1,894,114
Expenditures:			

ADMINISTRATION	249,933	250,149	325,045
POLICE	457,021	446,922	649,424
COMMUNICATION	249,092	281,964	377,383
COURT	69,858	71,223	84,527
STREETS	210,593	260,899	326,048
PARKS & RECREATION	117,119	158,866	164,917
COMMUNITY BUILDING	15,787	15,899	19,384
POOL	59,657	73,357	73,770
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)	1,429,060	1,559,279	2,020,498
Fire Department	71,051	98,553	93,956
Cemetery	6,674	11,306	12,976
Airport	4,142	4,182	4,441
Armory Building	16,821	21,900	23,740
Building Demolition	9,977	30,000	60,000
Firing Range	969	1,600	1,600
Transfer to Equipment Reserve			27,778
Transfer to Capital Improvement			27,777
Transfers Out	41,675		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,580,369**	**1,726,820**	**2,272,766**
Unencumbered Cash Balance Dec 31	319,708	463,851	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,913,480	1,981,216	2,272,766
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,272,766
		Tax Required	378,652
	Delinquent Comp Rate:	4.0%	15,287
		Amount of 2024 Ad Valorem Tax	393,939

CPA Summary

City of Horton 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
ADMINISTRATION			
Salaries	158,122	135,474	189,509
Contractual	75,788	87,364	106,322
Commodities	8,688	9,325	10,127
Capital Outlay	3,675	4,570	5,000
Miscellaneous	1,071	9,000	9,450
Debt Service	1,840	4,416	4,637
Employee Benefits	749		
Total	**249,933**	**250,149**	**325,045**
POLICE			
Salaries	376,769	344,518	495,434
Contractual	30,783	52,730	79,990
Commodities	29,138	20,774	37,000
Capital Outlay	18,492	24,484	32,000
Debt Service	1,839	4,416	5,000
Total	**457,021**	**446,922**	**649,424**
COMMUNICATION			
Salaries	240,293	273,147	324,210
Contractual	4,168	8,467	52,823
Commodities	4,631	100	100
Capital Outlay		250	250
Total	**249,092**	**281,964**	**377,383**
COURT			
Salaries	30,710	32,593	36,956
Contractual	27,330	37,303	46,071
Commodities	11,818	827	1,000
Capital Outlay		500	500
Total	**69,858**	**71,223**	**84,527**
STREETS			
Salaries	123,305	132,440	152,815
Contractual	14,165	30,000	31,258
Commodities	50,367	43,459	47,271
Capital Outlay	22,756	55,000	94,704
Total	**210,593**	**260,899**	**326,048**
PARKS & RECREATION			
Salaries	62,139	85,096	96,431
Contractual	11,683	24,450	17,700
Commodities	31,487	29,320	30,786
Capital Outlay	11,810	20,000	20,000
Total	**117,119**	**158,866**	**164,917**
COMMUNITY BUILDING			
Salaries	3,040	2,929	3,003
Contractual	6,811	6,200	6,716
Commodities	5,936	3,870	6,625
Capital Outlay		2,900	3,040
Total	**15,787**	**15,899**	**19,384**
POOL			
Salaries	35,614	43,993	44,525
Contractual	1,971	3,900	4,425
Commodities	19,573	22,914	22,170
Capital Outlay	2,499	2,550	2,650
Total	**59,657**	**73,357**	**73,770**
Page 1 - Total	**1,429,060**	**1,559,279**	**2,020,498**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

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	**1,429,060**	**1,559,279**	**2,020,498**
Grand Total	**1,429,060**	**1,559,279**	**2,020,498**

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

City of Horton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,430	3,572	3,572
Receipts:			
Ad Valorem Tax	142	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	**142**	**0**	**0**
Resources Available:	**3,572**	**3,572**	**3,572**
Expenditures:			
Principal			3,572
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,572**
Unencumbered Cash Balance Dec 31	3,572	3,572	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	3,342	3,430	3,572
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,572
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,690	2,542	3,898
Receipts:			
Ad Valorem Tax	65,072	59,114	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		9,329	6,400
Recreational Vehicle Tax		216	172
16/20M Vehicle Tax		198	141
Commercial Vehicle Tax		222	182
Watercraft Tax		32	34
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-213
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**65,072**	**69,111**	**6,716**
Resources Available:	**66,762**	**71,653**	**10,614**
Expenditures:			
Distributions to Library	64,220	67,755	70,347
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**64,220**	**67,755**	**70,347**
Unencumbered Cash Balance Dec 31	2,542	3,898	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	64,220	67,755	70,347
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,347
		Tax Required	59,733
	Delinquent Comp Rate:	4.0%	2,412
		Amount of 2024 Ad Valorem Tax	62,145

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-2,459	-2,430	-2,430
Receipts:			
Ad Valorem Tax	29	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			2,430
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**29**	**0**	**2,430**
Resources Available:	**-2,430**	**-2,430**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	-2,430	-2,430	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	226	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
See Tab B **See Tab D**		**Tax Required**	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	73,042	11,929	57,559
Receipts:			
State of Kansas Gas Tax	40,751	45,630	45,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**40,751**	**45,630**	**45,590**
Resources Available:	**113,793**	**57,559**	**103,149**
Expenditures:			
Contractual	101,864		103,149
Cash Reserve (2025 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**101,864**	**0**	**103,149**
Unencumbered Cash Balance Dec 31	11,929	57,559	0
2023/2024/2025 Budget Authority Amou	127,623	164,563	103,149

Adopted Budget

Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,149,585	1,294,764	898,154
Receipts:			
Charges for Services	1,842,543	1,719,280	1,767,480
Transfers In	38,670		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**1,881,213**	**1,719,280**	**1,767,480**
Resources Available:	**3,030,798**	**3,014,044**	**2,665,634**
Expenditures:			
Personnel	218,233	274,141	314,581
Contractual	155,046	198,466	201,924
Commodities	1,061,652	1,056,573	1,109,372
Capital Outlay	14,385	57,650	57,650
Debt Service	46,188	44,963	43,738
Transfer to General	240,530	482,000	482,000
Cash Reserve (2025 column)			
Miscellaneous		2,097	2,097
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,736,034**	**2,115,890**	**2,211,362**
Unencumbered Cash Balance Dec 31	1,294,764	898,154	454,272
2023/2024/2025 Budget Authority Amou	1,805,986	2,174,270	2,211,362

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	229,564	187,640	119,178
Receipts:			
Charges for Services	392,795	400,034	402,215
Interest on Idle Funds			
Miscellaneous	15,277	6,476	1,203
Does miscellaneous exceed 10% Total R			
Total Receipts	**408,072**	**406,510**	**403,418**
Resources Available:	**637,636**	**594,150**	**522,596**
Expenditures:			
Personnel	149,265	176,293	195,975
Contractual	90,186	68,687	71,996
Commodities	48,891	57,523	59,728
Capital Outlay	11,548	23,800	30,000
Debt Service	150,106	148,306	151,507
Transfer to General			
Cash Reserve (2025 column)			
Miscellaneous		363	363
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**449,996**	**474,972**	**509,569**
Unencumbered Cash Balance Dec 31	187,640	119,178	13,027
2023/2024/2025 Budget Authority Amou	448,868	476,865	509,569

See Tab A

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	187,515	127,173	36,291
Receipts:			
Charges for Services	487,126	508,063	507,604
Interest on Idle Funds			
Miscellaneous		2,950	
Does miscellaneous exceed 10% Total R			
Total Receipts	**487,126**	**511,013**	**507,604**
Resources Available:	**674,641**	**638,186**	**543,895**
Expenditures:			
Personnel	141,940	186,200	119,587
Contractual	38,995	49,220	52,300
Commodities	22,012	15,154	15,875
Capital Outlay	5,000	11,500	12,500
Debt Service	339,521	339,521	339,522
Cash Reserve (2025 column)			
Miscellaneous		300	300
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**547,468**	**601,895**	**540,084**
Unencumbered Cash Balance Dec 31	127,173	36,291	3,811
2023/2024/2025 Budget Authority Amou	642,761	625,774	540,084

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,207	54,794	56,577
Receipts:			
Charges for Services	129,877	126,310	130,980
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**129,877**	**126,310**	**130,980**
Resources Available:	**177,084**	**181,104**	**187,557**
Expenditures:			
Contractual Services	118,965	121,202	126,040
Transfer to General Fund	3,325	3,325	3,325
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**122,290**	**124,527**	**129,365**
Unencumbered Cash Balance Dec 31	54,794	56,577	58,192
2023/2024/2025 Budget Authority Amount:	124,984	125,425	129,365

Adopted Budget

Court Diversion	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,893	32,302	42,302
Receipts:			
Charges for Services	4,409	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,409**	**10,000**	**10,000**
Resources Available:	**32,302**	**42,302**	**52,302**
Expenditures:			
Contractual			52,302
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**52,302**
Unencumbered Cash Balance Dec 31	32,302	42,302	0
2023/2024/2025 Budget Authority Amount:	42,175	47,893	52,302

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	468,953	516,272	568,334
Receipts:			
Sales Tax Revenue	177,132	180,000	180,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**177,132**	**180,000**	**180,000**
Resources Available:	**646,085**	**696,272**	**748,334**
Expenditures:			
Principal	75,000	75,000	
Interest	54,813	52,938	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,813**	**127,938**	**0**
Unencumbered Cash Balance Dec 31	516,272	568,334	748,334
2023/2024/2025 Budget Authority Amount:	134,813	132,938	0

Adopted Budget

Equipment Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	105,736	117,536	117,536
Receipts:			
Transfer in from General	22,500		27,778
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,500**	**0**	**27,778**
Resources Available:	**128,236**	**117,536**	**145,314**
Expenditures:			
Capital Outlay	10,700		142,536
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,700**	**0**	**142,536**
Unencumbered Cash Balance Dec 31	117,536	117,536	2,778
2023/2024/2025 Budget Authority Amount:	146,886	130,736	142,536

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Bldg Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,596	8,596	8,596
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**8,596**	**8,596**	**8,596**
Expenditures:			
Capital Outlay			8,596
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**8,596**
Unencumbered Cash Balance Dec 31	8,596	8,596	0
2023/2024/2025 Budget Authority Amount:	8,596	8,596	8,596

Adopted Budget

911 Wireless	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,075	31,798	35,798
Receipts:			
Fees	8,503	4,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,503**	**4,000**	**0**
Resources Available:	**34,578**	**35,798**	**35,798**
Expenditures:			
Contractual Services	2,780		35,798
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,780**	**0**	**35,798**
Unencumbered Cash Balance Dec 31	31,798	35,798	0
2023/2024/2025 Budget Authority Amount:	26,627	34,075	35,798

CPA Summary

City of Horton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

Capital Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	125,000	147,500	147,500
Receipts:			
Transfer from General	22,500		27,777
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,500**	**0**	**27,777**
Resources Available:	**147,500**	**147,500**	**175,277**
Expenditures:			
Capital Outlay			172,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**172,500**
Unencumbered Cash Balance Dec 31	147,500	147,500	2,777
2023/2024/2025 Budget Authority Amount:	151,500	150,000	172,500

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Horton

will meet on September 16, 2024 at 5:15 PM at Horton City Hall 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 Horton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,580,369	55.027	1,726,820	48.735	2,272,766	393,939	41.978
Debt Service					3,572		
Library	64,220	7.785	67,755	7.257	70,347	62,145	6.622
Industrial							
Special Highway	101,864				103,149		
Electric	1,736,034		2,115,890		2,211,362		
Water	449,996		474,972		509,569		
Sewer	547,468		601,895		540,084		
Solid Waste	122,290		124,527		129,365		
Court Diversion					52,302		
Sales Tax Revenue	129,813		127,938				
Equipment Reserve	10,700				142,536		
Public Bldg Reserve					8,596		
911 Wireless	2,780				35,798		
Employee Benefit							
Capital Improvement					172,500		
Totals	4,745,534	62.812	5,239,797	55.992	6,251,946	456,084	48.600
						*Revenue Neutral Rate***	*48.600*
Less: Transfers	243,855		485,325		540,880		
Net Expenditure	4,501,679		4,754,472		5,711,066		
Total Tax Levied	456,076		456,076		xxxxxxxxxxxxx		
Assessed Valuation	7,260,927		8,145,342		9,384,377		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	11,762,593		10,492,967		11,215,084		
Revenue Bonds	1,995,000		1,745,000		1,635,000		
Other	0		0		0		
Lease Purchase Principal	40,221		55,591		38,139		
Total	13,797,814		12,293,558		12,888,223		

*Tax rates are expressed in mills

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

Carol Stirton

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Horton

will meet on September 3, 2024 at 5:15 PM at Horton City Hall for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Brown County

Revenue Neutral Rate*	48.600	Proposed Tax Rate	48.600

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Horton 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	392,537	41.829	1,347
Debt Service			0
Library	61,923	6.599	213
Industrial			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	454,460	48.427	1,560

2024 July 1 Valuation: 9,384,377

Valuation Factor: 9,384.377

Neighborhood Revitalization Subj to Rebate: 32,206

Neighborhood Revitalization factor: 32.206

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF HORTON **, HEREBY NOTIFIES THE** BROWN **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 62.113. The date of our hearing is 09/03/2024 at 5:15 AM/PM and will be held at City Hall in Horton, Kansas.

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

WITNESS my hand and official seal on July 15, 2024.

(Seal)

Carol D Horton

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Roll Call Vote

A Roll Call Vote of the City of Horton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2024
Resolution No. 2024-003

Governing Body Member	Yes	No	No Vote
Mayor Bryan Stirton	X		
Streets and Utilities Commissioner Carmela Boller		X	
Finance Commissioner Tina Nigh			X
Police Commissioner Avery Thornton	X		
Parks and Recreation Commissioner Josh White	X		
TOTAL	**3**	**1**	**1**

Certified:

Carol Burton

Resolution No. 2024-003

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

WHEREAS, the Revenue Neutral Rate for the City of HORTON, KANSAS was calculated as 48.600 mills by the BROWN County Clerk; and

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

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

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

The City of HORTON shall levy a property tax rate exceeding the Revenue Neutral Rate of 48.600 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 3rd day of September, 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

(First published in the Horton Headlight August 29, 2024)

NOTICE OF BUDGET HEARING

The governing body of

City of Horton

will meet on September 16, 2024 at 5:15 PM at Horton City Hall 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.

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Electric	1,736,034		2,115,890		2,211,362		
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Revenue Bonds	1,995,000		1,745,000		1,635,000		
Other	0		0		0		
Lease Purchase Principal	40,221		55,561		38,139		
Total	13,797,814		12,293,558		12,888,223		

*Tax rates are expressed in mills

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ____ consecutive weeks, the first publication thereof being made as aforesaid on the 29 day of August, 2024, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 29th day of August, 2024.

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26