State of Kansas
City

2024

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Towanda

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(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	822,268	361,952	35.429
Debt Service	10-113	8	72,616		
Library	12-1220	8	57,200	45,906	4.494
Consolidated Streets		9	63,373		
Fire/Rescue		9	258,484		
Community Center		10	27,846		
Water		10	419,470		
Sewer		11	209,849		
Refuse		11	138,808		
Special Parks/Recreation		12	130,503		
Cemetery		12	7,860		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxx	2,208,277	407,858	39.923
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			10,216,532
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 41.541

Assisted by: M Hagen Michael G Hagen (YES)

Address: Kendall Pierce (Yes)

Bill Wolf (YES)

Email: Darrell White Darrell White (YES)

Attest: NOV. 9 2023

Yolum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

City of Towanda

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	361,446	60,358	1,147	0	6,546	441
Debt Service						
Library	46,407	7,749	147	0	841	57
TOTAL	407,853	68,107	1,294	0	7,387	498

County Treas Motor Vehicle Estimate	68,107				
County Treas Recreational Vehicle Estimate		1,294			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				7,387	
County Treas Watercraft Tax Estimate					498

Motor Vehicle Factor	0.16699				
Recreational Vehicle Factor		0.00317			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.01811	
Watercraft Factor					0.00122

City of Towanda 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
General	Fire/Rescue	30,000	37,017	44,181	Ordinance
General	Water Reserve	0	5,000	5,000	Ordinance
General	Street Reserve	0	0	30,000	12-1,118
General	Equipment Reserve	0	5,000	37,702	12-1,119
General	Sewer Reserve	0	2,000	2,000	
General	Community Center	0	10,000	10,000	Ordinance
General	Capital Improvement	0	5,000	5,000	12-1,118
Consolidated Street	Street Reserve				68-590
Fire Rescue	Fire Rescue Reserve	159,057	75,000	84,394	12-825d
Refuse	Street Reserve				12-825d
Refuse	Consolidated Streets				12-825d
Refuse	General	28,000	28,000	28,000	12-825d
Sewer	Equipment Reserve				12-825d
Sewer	General			3,000	12-825d
Sewer	Sewer Reserve	30,000	2,000	2,000	12-825d
Equipment Reseve	General		0		12-825d
Water	Water Reserve	1,578			
	Totals	248,635	169,017	251,277	
	Adjustments*				
	Adjusted Totals	248,635	169,017	251,277	

*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

City of Towanda

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:											
2009 A (Clay Hill)	5/15/09	2024	1.75-4.0	209,000	35,000	April & Oct	Oct	1,540	15,000	880	15,000
Series 2009 B	10/29/09	9/1/25	3.5-5.25	66,400	15,000	Mar & Sept	Sept	788	5,000	525	5,000
Total G.O. Bonds					**50,000**			**2,328**	**20,000**	**1,405**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Revolving Loan	3/1/09	9/1/29	2.52	1,252,465	437,182	Mar & Sept	Mar & Sept	10,589	68,370	8,855	70,113
Total Other					**437,182**			**10,589**	**68,370**	**8,855**	**70,113**
Total Indebtedness					**487,182**			**12,917**	**88,370**	**10,260**	**90,113**

City of Towanda

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
None							
Totals					**0**	**0**	**0**

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

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

Budgeted Year: 2024

Library found in: City of Towanda
Butler County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$46,407	$45,906
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$7,269	$7,749
Recreational Vehicle Tax	$100	$147
16/20M Vehicle Tax	$3	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$56,279	$56,302
Difference in Total Taxes:	$23	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,225,679	$9,818,200
Did Assessed Valuation Decrease?	No	
Levy Rate	5.642	4.676
Difference in Levy Rate:	(0.966)	
Qualify for grant: Not Qualify		

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

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

City of Towanda 2024

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	1,305	795	28,724
Receipts:			
Ad Valorem Tax	296,507	361,446	xxxxxxxxxxxxxxxxxx
Delinquent Tax	35,558		
Motor Vehicle Tax	60,318	53,111	60,358
Recreational Vehicle Tax		733	1,147
16/20M Vehicle Tax		25	0
Commercial Vehicle Tax		4,281	6,546
Watercraft Tax			441
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment	-5,288		
Compensating Use Tax	66,069	67,000	67,000
Local Sales Tax	95,044	95,000	95,000
Franchise Tax	117,872	117,000	117,000
License, Permits & Fees	2,957	5,000	5,000
Building/Remodeling Permits	33,161	15,000	10,000
Swimming Pool	10,569	14,000	14,000
Fines, Forgeitures & Penalties	7,351	9,000	9,000
Cemetery Service Charges (refunds)			
Donations	230		
Zoning Fees	375	1,000	1,000
Animal Control/Shelter	120	100	100
Transfer from Sewer		1,000	3,000
Transfer from Refuse	28,000	28,000	28,000
Transfer from Water Increase Reserve			
Transfer from Equipment Reserve	22,272		
Transfer from Fire/Rescue	5,000		
Interest on Idle Funds	968	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,645	13,000	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**790,728**	**785,696**	**431,592**
Resources Available:	**792,033**	**786,491**	**460,316**

City of Towanda

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	792,033	786,491	460,316
Expenditures:			
General Administration			
Salaries & Wages	269,062	242,100	212,300
Employee Benefits	80,819	70,400	80,835
Mayor and Council	875	1,000	1,000
Administration/Finance	5,747	20,000	50,000
Utilities	59,897	60,000	60,000
Contractual			
Insurance	30,256	33,000	35,000
Muncipal Court	2,373	2,500	2,500
Legal	13,389	12,400	14,400
Planning & Zoning	3,604	4,000	4,000
Parks:			
Swimming Pool	32,833	25,000	25,000
City Park	7,639	1,500	1,500
Recreation		2,500	2,500
Library & Museum	14,076	15,000	10,000
Senior Center	10,571	11,000	12,000
Public Safety			
Police Department	179,724	120,000	120,000
Polilce Facility	12,709	33,000	15,000
Animal Control	305	350	350
Public Works	37,359	40,000	42,000
Transfer to Street Reserve			30,000
Transfer to Fire/Rescue (4,5 mll)	30,000	37,017	44,181
Transfer to Equipment Reserve		5,000	37,702
Transfer to Sewer Reserve		2,000	2,000
Transfer to Community Center		10,000	10,000
Transfer to Capital Improvement		5,000	5,000
Transfer to Water Reserve		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**791,238**	**757,767**	**822,268**
Unencumbered Cash Balance Dec 31	795	28,724	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	961,052	827,001	822,268
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	822,268
		Tax Required	361,952
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	361,952

CPA Summary

City of Towanda 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	36,029	44,844	47,566
Receipts:			
Cash Adjustment-per Audit			
Special Assessments	6,837	5,000	5,000
Street Impact Fees	25,228	20,050	20,050
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,065**	**25,050**	**25,050**
Resources Available:	**68,094**	**69,894**	**72,616**
Expenditures:			
Principal-Clay Hill	15,000	15,000	15,000
11th Street	5,000	5,000	5,000
Interest & Fiscal Charges	3,250	2,328	1,405
Cash Basis Reserve			51,211
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**23,250**	**22,328**	**72,616**
Unencumbered Cash Balance Dec 31	44,844	47,566	0
2022/2023/2024 Budget Authority Amount:	61,953	81,805	72,616

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	517	0	0
Receipts:			
Ad Valorem Tax	40,585	46,407	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,650	2,500	2,500
Motor Vehicle Tax	8,224	7,269	7,749
Recreational Vehicle Tax		100	147
16/20M Vehicle Tax		3	0
Commercial Vehicle Tax		586	841
Watercraft Tax			57
Audit adjustment	(517)		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,942**	**56,865**	**11,294**
Resources Available:	**53,459**	**56,865**	**11,294**
Expenditures:			
Appropriations to Library Board	53,459	55,030	55,200
Cleaning		135	200
Utilities		1,700	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**53,459**	**56,865**	**57,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	56,250	57,030	57,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,200
		Tax Required	45,906
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	45,906

CPA Summary

City of Towanda 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,570	20,824	15,043
Receipts:			
State of Kansas Gas Tax	39,092	39,640	39,340
County Transfers Gas	6,184	6,030	5,990
Cash Adjustment	9,887		
Interest on Idle Funds			
Miscellaneous	3,033	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,196**	**48,670**	**48,330**
Resources Available:	**85,766**	**69,494**	**63,373**
Expenditures:			
Salaries & Wages	28,869	19,101	23,000
Employee Benefits	2,307	2,500	4,200
Health Insurance	-3,624	5,050	8,400
Contractual Services	4,160	4,000	4,000
Commodities	1,786	3,000	3,000
Supplies	24,598	12,000	12,000
Insurance			
Repairs & Maintenance	5,343	7,000	6,973
Machinery/Equipment	1,503	1,800	1,800
Transfer to Street Reserve			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,942**	**54,451**	**63,373**
Unencumbered Cash Balance Dec 31	20,824	15,043	0
2022/2023/2024 Budget Authority Amount:	64,942	71,739	63,373

Adopted Budget

Fire/Rescue	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,396	13,529	16,467
Receipts:			
Cash Adjustment-	5,202		
Township Distributions	166,489	191,075	200,000
Fire Protection Service (TR from General)	30,000	37,017	44,181
Fireworks Permits	5,000		5,000
Interest on Idle Funds			
Miscellaneous	1,054	1,136	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**207,745**	**229,228**	**249,181**
Resources Available:	**262,141**	**242,757**	**265,648**
Expenditures:			
Salaries & Wages	8,293	18,000	18,000
Employee Benefits		1,500	1,500
Contractual Services	6,432	8,000	18,000
Commodities	568	8,500	8,500
Training	3,148	5,000	5,000
Utilities	2,946	6,900	6,900
Insurance	10,750	13,530	13,530
Vehicle/Mobile Equpment Repairs	15,762	44,660	44,660
Communications	1,044	1,000	2,000
Fuels	1,811	4,000	4,000
Office and Operating Supplies	27,718	20,000	30,000
Unifiorms/PPE/Medical	3,328	15,000	15,000
Non-Meterial Expenses	597	4,000	4,000
Miscellaneous Services	2,098	1,200	3,000
Transfer to Fire Rescue Reserve	159,057	75,000	84,394
Transfer to General Fund	5,000		
Miscellaneous	60		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248,612**	**226,290**	**258,484**
Unencumbered Cash Balance Dec 31	13,529	16,467	7,164
2022/2023/2024 Budget Authority Amount:	258,593	232,850	258,484

CPA Summary

City of Towanda 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,148	26,671	14,846
Receipts:			
Cash Adjustment	10,403		
Rent	3,135	3,000	3,000
Transfer from General		10,000	10,000
Interest on Idle Funds			
Miscellaneous	150		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,688**	**13,000**	**13,000**
Resources Available:	**43,836**	**39,671**	**27,846**
Expenditures:			
Cleaning/Disposal Service	298	700	700
Commodities	1,275	275	275
Repairs & Maintenance	13,238	19,800	22,821
Insurance			
Utilities	2,354	3,900	3,900
Miscellaneous		150	150
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,165**	**24,825**	**27,846**
Unencumbered Cash Balance Dec 31	26,671	14,846	0
2022/2023/2024 Budget Authority Amount:	21,792	29,825	27,846

Adopted Budget

Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,247	19,715	35,790
Receipts:			
Cash Adjustment	-64,284		
Water Sales	368,223	370,000	370,000
Commercial Sales	75	150	150
Late Charges/Set-Off	11,982	9,500	9,500
Fire Protection	600	1,000	1,000
Turn-On Fees			
Disconnect Fees	2,175	2,000	2,000
Sales Tax		1,030	1,030
Transfer from Water Surcharge Fund			
Interest on Idle Funds			
Miscellaneous	10,480		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**329,251**	**383,680**	**383,680**
Resources Available:	**402,498**	**403,395**	**419,470**
Expenditures:			
Salaries & Wages	96,006	83,401	102,000
Employee Benefits	34,196	27,716	46,902
Payroll Taxes	7,279	6,438	7,800
Water Purchase	196,983	200,000	205,000
Contractual Services	2,452	4,000	4,000
Commodities	2,458	500	500
Insurance	10,050	10,450	10,750
Gasoline/Fuel	11,349	5,000	6,000
Operating Lease			
Vehicle/Mobile Eqipment & Repairs	4,379	5,000	11,318
Permit & Fees	3,937	4,000	4,000
Testing	993	1,000	1,000
Utilities	1,917	2,600	2,700
Supplies	6,934	7,000	7,000
Non-Material Expenses	2,272	2,500	2,500
Transfer to Water Reserve	1,578		
Transfer to General			
Transfer to Water Increase Reserve			
Transfer to Capital Improvement Reserve		8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**382,783**	**367,605**	**419,470**
Unencumbered Cash Balance Dec 31	19,715	35,790	0
2022/2023/2024 Budget Authority Amount:	440,907	453,184	419,470

CPA Summary

City of Towanda 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	1,141	8,623	57,124
Receipts:			
Cash Adjustment			
Sewer Charges	137,530	140,000	145,000
Late Payment Charges	9,216	7,250	7,250
Tapping & Lagoon Fees	200	450	450
Interest on Idle Funds			
Miscellaneous		25	25
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**146,946**	**147,725**	**152,725**
Resources Available:	**148,087**	**156,348**	**209,849**
Expenditures:			
Salaries & Wages	38,714	19,101	23,000
Employee Benefits	13,540	8,000	12,540
Payroll Taxes	2,928	3,000	3,000
Contractual Services	5,440	7,000	82,307
Commodities	5,844	6,000	6,000
Permits & Fees	550	1,300	1,300
Vehicle/Mobile Equipment Repairs/Maint.	5,540	4,000	30,702
Utilities	7,859	8,500	8,500
Communications			
Insurance	10,050	10,323	10,500
Supplies	7,496	8,000	8,000
Gasoline/Fuel	11,503	15,000	15,000
Non-Material Expense		4,000	4,000
Capital Outlay			
Transfer to General Fund		3,000	3,000
Transfer to Sewer Reserve	30,000	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,464**	**99,224**	**209,849**
Unencumbered Cash Balance Dec 31	8,623	57,124	0
2022/2023/2024 Budget Authority Amount:	147,000	162,271	209,849

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,547	10,061	8,278
Receipts:			
Trash Charges	125,688	127,000	127,000
Late Payment Charges	3,710	3,500	3,500
Interest on Idle Funds			
Miscellaneous		30	30
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**129,398**	**130,530**	**130,530**
Resources Available:	**133,945**	**140,591**	**138,808**
Expenditures:			
Collection Service/Landfill Charges	94,580	96,000	102,495
Commodities	304	7,413	7,413
Permits & Fees	1,000	900	900
Transfer to Street			
Transfer to Street Reserve			
Transfer to General Fund	28,000	28,000	28,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**123,884**	**132,313**	**138,808**
Unencumbered Cash Balance Dec 31	10,061	8,278	0
2022/2023/2024 Budget Authority Amount:	123,588	132,313	138,808

See Tab A

CPA Summary

City of Towanda 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks/Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,887	64,220	60,503
Receipts:			
Cash Adjustment			
Recreation Fees	93,140	70,000	70,000
Concessions			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,140**	**70,000**	**70,000**
Resources Available:	**105,027**	**134,220**	**130,503**
Expenditures:			
Concessons			
Contractual Services	3,268	8,717	65,503
Supplies	37,539	65,000	65,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,807**	**73,717**	**130,503**
Unencumbered Cash Balance Dec 31	64,220	60,503	0
2022/2023/2024 Budget Authority Amount:	145,796	73,717	130,503

Adopted Budget

Cemetery	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,279	60	60
Receipts:			
Cash Adjustment			
Sale of Lots	8,880	7,800	7,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,880**	**7,800**	**7,800**
Resources Available:	**13,159**	**7,860**	**7,860**
Expenditures:			
Towanda Township			
Commodities	13,099	7,800	7,860
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,099**	**7,800**	**7,860**
Unencumbered Cash Balance Dec 31	60	60	0
2022/2023/2024 Budget Authority Amount:	21,171	10,899	7,860

CPA Summary

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NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire/Rescue Reserve		**Equipment Reserve**		**Street Reserve**		**Capital Improvements**		**Water Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	145,295	Cash Balance Jan 1	41,062	Cash Balance Jan 1	105,085	Cash Balance Jan 1	83,727	Cash Balance Jan 1	95,750	470,919
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Audit adjustment	87,362	Audit adjustment		Audit adjustment		Audit adjustment	13,649	Audit adjustment	-34,139	
TR from Fire/Rescue	159,057	TR from General		Tr from General				TR from General		
				TR from Water		Other		TR from Water	1,578	
				Other Income	38,705					
Total Receipts	246,419	Total Receipts	0	Total Receipts	38705	Total Receipts	13649	Total Receipts	-32561	266,212
Resources Available:	391,714	Resources Available:	41,062	Resources Available:	143,790	Resources Available:	97,376	Resources Available:	63,189	737,131
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	35,012	TR to General	22,272	Project		Project				
				TR to Street Highway	7,640	Land				
						Building				
						Improvements	20,386			
Total Expenditures	35,012	Total Expenditures	22,272	Total Expenditures	7,640	Total Expenditures	20,386	Total Expenditures	0	85,310
Cash Balance Dec 31	356,702	Cash Balance Dec 31	18,790	Cash Balance Dec 31	136,150	Cash Balance Dec 31	76,990	Cash Balance Dec 31	63,189	**651,821** **
										651,821 **

**Note: These two block figures should agree.

CPA Summary

0

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:		
Sewer Reserve		**Tower Reserve**		**Water Increase Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	130,530	Cash Balance Dec 31	37,485	Cash Balance Dec 31	60,423	Cash Balance Dec 31	110,947	Cash Balance Dec 31		339,385
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General		Cash Reserve	6,535							
TR from Sewer	30,000	Rental Fees	23,723			Fed Aid/Governor	110,947			
Audit adjustment										
Sewer Fees	100,717									
Total Receipts	130,717	Total Receipts	30258	Total Receipts	0	Total Receipts	110947	Total Receipts	0	271,922
Resources Available:	261,247	Resources Available:	67,743	Resources Available:	60,423	Resources Available:	221,894	Resources Available:	0	611,307
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	66,688	Maintence	13,420							
Interest	12,280									
Supplies										
Total Expenditures	78,968	Total Expenditures	13,420	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	92,388
Cash Balance Dec 31	182,279	Cash Balance Dec 31	54,323	Cash Balance Dec 31	60,423	Cash Balance Dec 31	221,894	Cash Balance Dec 31	0	**518,919** **
										518,919 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Towanda

will meet on September 13, 2023 at 7:00 PM at Towanda City Hall, 110 S 3rd Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at Towanda City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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 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	791,238	42.030	757,767	43.941	822,268	361,952	36.865
Debt Service	23,250		22,328		72,616		
Library	53,459	5.753	56,865	5.642	57,200	45,906	4.676
Consolidated Streets	64,942		54,451		63,373		
Fire/Rescue	248,612		226,290		258,484		
Community Center	17,165		24,825		27,846		
Water	382,783		367,605		419,470		
Sewer	139,464		99,224		209,849		
Refuse	123,884		132,313		138,808		
Special Parks/Recreation	40,807		73,717		130,503		
Cemetery	13,099		7,800		7,860		
Non-Budgeted Funds-A	85,310						
Non-Budgeted Funds-B	92,388						
Totals	2,076,401	47.783	1,823,185	49.583	2,208,277	407,858	41.541
						*Revenue Neutral Rate***	*41.541*
Less: Transfers	248,635		169,017		251,277		
Net Expenditure	1,827,766		1,654,168		1,957,000		
Total Tax Levied	366,873		407,853		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,677,915		8,225,679		9,818,200		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	145,000	100,000	50,000
Other	568,908	503,870	437,182
Lease Purchase Principal	0	0	0
Total	713,908	603,870	487,182

*Tax rates are expressed in mills

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

Andy Newbrey

Official Title: Administrator

Published in the Butler County Times-Gazette
Aug 22, 2023

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*Tax rates are expressed in mills

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

Andy Newbrey
Official Title: Administrator

1379320

Resolution No. 10-2023

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

WHEREAS, the Revenue Neutral Rate for the City of Towanda was calculated as 41.541 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Towanda, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of Towanda:

The City of Towanda shall levy a property tax rate exceeding the Revenue Neutral Rate of 41.541 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 13TH day of SEPTEMBER (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Michael G Hayes	X		
Kimball Pierce	X		
Bill Wolf	X		
Darrell White	X		

Total Attested: 4