State of Kansas
City

CERTIFICATE

2025

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
City of Newton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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	29,119,328	9,643,647	
Debt Service	10-113	8	6,808,933	1,575,520	
Library	12-1220	8	1,059,050	954,877	
Airport		9	1,816,089	108,159	
Special Liability		9	118,275	60,634	
Special Highway		10	510,340		
Special Alcohol Program		10	30,000		
Special Parks/Recreation		11	30,000		
Convention/Visitors		11	392,116		
Sanitation		12	2,549,271		
Wastewater		12	8,379,611		
Waterworks		13	6,602,884		
Cemetery Endowment		13	25,000		
Special Law Enforcement		14	150,000		
Service Center		14	1,200,948		
Golf Course		15	1,944,116		
Meridian Center		15	443,998		
Wastewater Debt Service		16	1,166,651		
Waterworks Debt Service		16	636,549		
Prairie Fire RHID		17	100,000		
Cottonwood RHID		17	100,000		
CID - Holiday Inn		18	150,000		
Municipalities Fight Addiction		19	25,000		
Non-Budgeted Funds-A		20			
Totals		xxxxx	63,358,159	12,342,837	
Budget Hearing Notice		21			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice		22			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	64.485
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

City of Newton 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	8,593,845	901,557	12,562	13,238	22,500	0
Debt Service	1,383,447	145,134	2,022	2,131	3,622	0
Library	851,605	89,340	1,245	1,312	2,230	0
Airport	102,509	10,754	150	158	268	0
Special Liability	58,515	6,139	86	90	153	0
TOTAL	10,989,921	1,152,924	16,065	16,929	28,773	0

County Treas Motor Vehicle Estimate	1,152,924				
County Treas Recreational Vehicle Estimate		16,065			
County Treas 16/20M Vehicle Estimate			16,929		
County Treas Commercial Vehicle Tax Estimate				28,773	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.10491				
Recreational Vehicle Factor		0.00146			
16/20M Vehicle Factor			0.00154		
Commercial Vehicle Factor				0.00262	
Watercraft Factor					0.00000

City of Newton 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
Airport	GO Debt Service	91,032	93,420	16,864	3-113
Airport	Wastewater Debt Servic	7,000	7,000	-	10-113
Airport	Municipal Equip. Reserv	42,500	42,500	43,000	12-1,117
Airport	Capital Improv Reserve	20,000	19,000	18,000	12-1,118
Convention/Visitors	Capital Improv Reserve	121,784	150,000	280,000	12-1,118
General	Municipal Equip. Reserv	1,348,301	1,424,217	1,688,956	12-1,117
General	Capital Improv Reserve	1,833,093	1,723,093	2,008,000	12-1,118
Sanitation	General	113,603	191,779	198,113	12-825d
Sanitation	Special Liability Fund	6,950	-	5,000	12-2615
Sanitation	Sanitation Equip. Reserv	215,000	215,000	220,000	12-1,117
Sanitation	Service Center	37,579	37,579	37,579	12-825d
Service Center	Service Ctr Equip Res	60,000	60,000	70,000	12-1,117
Service Center	Service Cap Improv Res	26,000	26,000	26,000	12-1,118
Special Highway	General - Street	648,982	510,340	510,340	12-1,119
Special Parks/Recreatior	General	23,496	30,000	30,000	79-41a04
Wastewater	General	275,833	870,000	931,500	12-825d
Wastewater	GO Debt Service	1,198,073	1,225,328	1,279,496	10-113
Wastewater	Wastewater Debt Servic	1,614,319	464,319	1,143,195	10-113
Wastewater	Special Liability Fund	15,000	-	10,000	12-2615
Wastewater	Wastewater Equip Reser	672,581	672,473	624,400	12-1,117
Wastewater	Wastewater Cap Imp Re	215,000	215,000	190,000	12-1,118
Wastewater	Service Center	69,520	69,520	69,520	12-825d
Waterworks	General	243,902	833,655	833,750	12-825d
Waterworks	GO Debt Service	261,769	270,041	222,793	10-113
Waterworks	Waterworks Debt Servic	163,074	636,550	636,549	10-113
Waterworks	Special Liability Fund	25,000	-	15,000	12-2615
Waterworks	Waterworks Equip Rese	343,965	343,965	403,404	12-1,117
Waterworks	Waterworks Cap Imp Re	-	-	-	12-1,118
Waterworks	Service Center	69,520	69,520	69,520	12-825d
Library	Capital Improv Reserve	-	20,000	28,350	12-1,118
Wastewater Debt Servic	GO Debt Service	23,382	23,381	23,455	12-825d
	Totals	9,786,258	10,243,680	11,632,784	
	Adjustments				
	Adjusted Totals	9,786,258	10,243,680	11,632,784	

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

City of Newton

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:											
2004-B Bond Issue	8/1//2004	9/1/2024	5.25-6.00	515,000	45,000	3/1 & 9/1	9/1	2,700	45,000	0	0
2012-A Bond Issue	9/1/2012	12/31/2024	2.00-2.10	3,570,000	375,000	3/1 & 9/1	9/1	7,875	375,000	0	0
2015-B Bond Issue	10/30/2015	9/1/2026	2.00-3.10	1,130,000	370,000	3/1 & 9/1	9/1	11,045	120,000	7,625	125,000
2015-C Bond Issue	12/18/2015	9/1/2036	3.00	2,570,000	2,570,000	3/1 & 9/1	9/1	77,100	0	77,100	0
2015-D Bond Issue	12/30/2015	9/1/2027	2.00-3.00	2,500,000	990,000	3/1 & 9/1	9/1	29,112	235,000	22,650	245,000
2016-A Bond Ref. Issue	8/25/2016	9/1/2029	1.5-4.00	13,425,000	7,805,000	3/1 & 9/1	9/1	226,025	1,415,000	190,650	1,455,000
2018-A Bond Issue	12/5/2018	9/1/2038	3.00-4.00	2,125,000	1,835,000	3/1 & 9/1	9/1	67,231	65,000	64,631	65,000
2018-B Bond Issue	12/5/2018	9/1/2038	3.00-4.00	1,490,000	1,070,000	3/1 & 9/1	9/1	41,602	90,000	38,363	95,000
2020-A Bond Ref. Issue	6/11/2020	9/1/2036	2.79-3.07	6,015,000	5,100,000	3/1 & 9/1	9/1	157,220	335,000	147,170	345,000
2020-B Bond Ref. Issue	12/7/2020	9/1/2040	2.00-3.50	9,575,000	7,750,000	3/1 & 9/1	9/1	211,494	480,000	194,694	495,000
2020-C Ref. Bonds	12/7/2020	9/1/2030	2.00-3.00	1,790,000	1,295,000	3/1 & 9/1	9/1	33,000	170,000	27,900	175,000
2021-A Ref. Bonds	11/4/2021	9/1/2033	3.00-4.00	5,965,000	4,350,000	3/1 & 9/1	9/1	154,125	845,000	120,325	885,000
2023-A Bond Issue	7/20/2023	9/1/2043	4.00-5.00	3,870,000	3,870,000	3/1 & 9/1	9/1	193,371	100,000	168,600	125,000
Total G.O. Bonds					**37,425,000**			**1,211,900**	**4,275,000**	**1,059,708**	**4,010,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution	3/1/2010	3/1/2030	2.85	7,181,779	2,544,154	3/1 & 9/1	3/1 & 9/1	69,717	394,602	69,717	394,603
Kansas Public Water Supply	9/5/2008	2/1/2029	3.75	651,533	214,526	2/1 & 8/1	2/1 & 8/1	7,712	35,816	7,712	35,816
Kansas Public Water Supply	2/1/2010	2/1/1930	3.37	2,011,842	644,518	2/1 & 8/1	2/1 & 8/1	20,896	98,649	20,896	98,649
Kansas Water Pollution	11/1/2013	3/1/2035	2.83	18,151,651	6,624,403	3/1 & 9/1	3/1 & 9/1	183,994	494,882	183,994	494,882
Kansas Public Water Supply	2/1/2024	8/1/1943	1.26	8,347,473	8,347,473	2/1 & 8/1	2/1 & 8/1	104,018	369,458	97,646	374,127
Sand Creek Stn Golf Course	8/7/2012	3/1/2025	2.00-2.40	5,915,000	1,249,097	3/1 & 9/1	3/1	21,718	605,000	7,380	615,000
Total Other					**19,624,171**			**408,055**	**1,998,407**	**387,345**	**2,013,077**
Total Indebtedness					**57,049,171**			**1,619,955**	**6,273,407**	**1,447,053**	**6,023,077**

City of Newton

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
Golf Course Mtce. Equipment	3/18/2022	60	3.58	212,570	142,100	46,383	46,383
Golf Course Mtce. Equipment #2	8/21/2023	60	6.25	63,671	60,936	14,860	14,860
				Totals	**203,036**	**61,243**	**61,243**

***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 Newton
Harvey County

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

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$826,057	$954,877
Delinquent Tax	$11,000	$11,000
Motor Vehicle Tax	$85,719	$89,340
Recreational Vehicle Tax	$1,182	$1,245
16/20M Vehicle Tax	$171	$1,312
TOTAL TAXES	$924,129	$1,057,774
Difference in Total Taxes:	$133,645	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$154,133,123	$172,965,440
Did Assessed Valuation Decrease?	No	
Levy Rate	5.608	5.521
Difference in Levy Rate:	(0.087)	
Qualify for grant: Not Qualify		

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

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

City of Newton 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	3,318,581	3,813,401	3,840,335
Receipts:			
Ad Valorem Tax	7,138,791	8,336,030	xxxxxxxxxxxxxxxxxx
Delinquent Tax	134,842	100,000	100,000
Motor Vehicle Tax	740,218	826,585	901,557
Recreational Vehicle Tax	10,419	11,394	12,562
16/20M Vehicle Tax	1,663	1,644	13,238
Commercial Vehicle Tax	17,751	19,221	22,500
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
In-Lieu-of-Tax Payments	22,955	22,000	23,000
Vehicle Rental Tax	4,028	4,437	4,079
Local Alcoholic Liquor	23,496	22,882	24,540
Local Sales Tax	6,857,919	6,200,000	6,500,000
Franchise Tax	1,652,552	1,800,000	1,800,000
Licenses and Permits	371,445	387,500	295,050
Highway Connecting Links	54,330	54,000	54,000
Intergovernmental Revenue	0	0	0
Ambulance Fees	1,492,202	1,050,000	1,200,000
Building Inspection Fees	7,927	7,927	8,000
Cemetery Services	47,850	70,000	60,000
Engineering/Admin/Misc Services	311,413	252,200	237,000
Rural Fire/EMS Services	640,593	599,000	626,000
Municipal Court Fines	317,532	350,000	350,000
Harvey County Ambulance Assistance	520,253	495,000	551,000
Cemetery Lot Sales	11,943	15,000	15,000
Other Revenue	20,350	25,000	25,000
Transfer from Solid Waste	114,191	191,779	198,113
Transfer from Wastewater	275,833	870,000	931,500
Transfer from Spcl Parks/Recreation	23,496	30,000	30,000
Transfer from Spcl Parks/Rec-shortfall	0	-10,000	(10,000)
Transfer from Spcl Highway	648,982	510,340	510,340
Transfer from Waterworks	243,902	833,655	833,750
ARPA Funds	800,000	675,000	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,285,683	400,000	600,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,792,559**	**24,150,594**	**15,916,229**
Resources Available:	**27,111,140**	**27,963,995**	**19,756,564**

City of Newton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	27,111,140	27,963,995	19,756,564
Expenditures:			
Community Development/HP	324,502	0	0
Fire/EMS	6,314,630	6,851,079	7,329,954
Police	5,318,158	5,745,259	6,171,440
Engineering	543,759	633,376	724,620
Information Technology	773,077	764,371	983,421
Streets	2,112,834	2,454,743	2,585,551
Parks	1,365,400	1,236,960	1,481,199
Cemetery	233,327	328,072	385,350
Administrative	735,141	1,158,648	1,238,947
Law/Court	622,114	688,491	743,313
Building Maintenance	352,034	291,779	350,822
Finance	188,164	208,665	226,755
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	18,883,140	20,361,443	22,221,372
Transfer to Municipal Equip Reserve	1,608,301	1,424,217	1,688,956
Transfer to Capital Reserve	2,806,298	2,338,000	2,008,000
Non-appropriated Reserve			398,495
Cash Reserve (2025 column)			
Miscellaneous	0	0	2,802,505
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,297,739**	**24,123,660**	**29,119,328**
Unencumbered Cash Balance Dec 31	3,813,401	3,840,335	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	23,584,898	26,328,831	29,119,328
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,119,328
		Tax Required	9,362,764
	Delinquent Comp Rate:	3.0%	280,883
		Amount of 2024 Ad Valorem Tax	9,643,647

CPA Summary

City of Newton 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Community Development/HP			
Salaries	97,651	0	0
Contractual	26,851	0	0
Commodities	0	0	0
Capital Outlay	200,000	0	0
Total	**324,502**	**0**	**0**
Fire/EMS			
Salaries	5,602,062	6,161,538	6,565,356
Contractual	300,610	345,441	370,398
Commodities	350,748	309,100	354,200
Capital Outlay	61,210	35,000	40,000
Total	**6,314,630**	**6,851,079**	**7,329,954**
Police			
Salaries	4,677,713	5,086,954	5,501,935
Contractual	360,433	396,705	397,205
Commodities	278,944	260,600	271,100
Capital Outlay	1,068	1,000	1,200
Total	**5,318,158**	**5,745,259**	**6,171,440**
Engineering			
Salaries	495,747	544,036	621,751
Contractual	33,229	69,790	85,069
Commodities	14,783	8,550	17,800
Capital Outlay	0	11,000	
Total	**543,759**	**633,376**	**724,620**
Information Technology			
Salaries	129,229	121,871	167,301
Contractual	337,428	322,500	339,600
Commodities	306,420	320,000	476,520
Capital Outlay	0	0	0
Total	**773,077**	**764,371**	**983,421**
Streets			
Salaries	1,300,561	1,449,520	1,544,462
Contractual	660,738	698,580	729,596
Commodities	151,535	306,643	311,493
Capital Outlay	0	0	0
Total	**2,112,834**	**2,454,743**	**2,585,551**
Parks			
Salaries	762,983	862,185	1,011,067
Contractual	423,711	297,020	330,277
Commodities	143,489	47,755	10,855
Capital Outlay	35,217	30,000	129,000
Total	**1,365,400**	**1,236,960**	**1,481,199**
Cemetery			
Salaries	166,762	269,405	241,970
Contractual	17,688	23,067	22,430
Commodities	25,548	35,600	44,950
Capital Outlay	23,329	0	76,000
Total	**233,327**	**328,072**	**385,350**
Page 1 - Total	**16,985,687**	**18,013,860**	**19,661,535**

City of Newton 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administrative			
Salaries	438,925	692,026	735,659
Contractual	281,789	431,972	429,188
Commodities	14,427	24,650	49,100
Capital Outlay	0	10,000	25,000
Total	**735,141**	**1,158,648**	**1,238,947**
Law/Court			
Salaries	514,253	585,137	631,859
Contractual	104,713	100,004	108,104
Commodities	3,148	3,350	3,350
Capital Outlay	0	0	0
Total	**622,114**	**688,491**	**743,313**
Building Maintenance			
Salaries	109,083	119,174	124,093
Contractual	2,735	2,745	3,729
Commodities	240,216	169,860	223,000
Capital Outlay	0	0	0
Total	**352,034**	**291,779**	**350,822**
Finance			
Salaries	143,877	164,165	180,855
Contractual	35,990	34,450	37,850
Commodities	5,457	8,050	8,050
Capital Outlay	2,840	2,000	0
Total	**188,164**	**208,665**	**226,755**

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

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

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

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	1,897,453	2,347,583	2,559,837
Page 1 -Total	**16,985,687**	**18,013,860**	**19,661,535**
Grand Total	**18,883,140**	**20,361,443**	**22,221,372**

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

City of Newton 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	1,544,731	1,952,603	1,008,935
Receipts:			
Ad Valorem Tax	1,335,628	1,341,944	xxxxxxxxxxxxxxxx
Delinquent Tax	29,871	11,491	20,000
Motor Vehicle Tax	164,803	154,638	145,134
Recreational Vehicle Tax	2,310	2,132	2,022
16/20M Vehicle Tax	507	308	2,131
Commercial Vehicle Tax	3,901	3,596	3,622
Watercraft Tax	0	0	0
Vehicle Rental Tax	1,069	830	657
Special Assessments	1,085,051	1,087,622	1,097,035
Transfer from Airport Fund	91,032	93,420	16,864
Transfer from Wastewater Fund	1,221,358	1,225,328	1,279,496
Transfer from Wastewater Debt Service	0	23,381	23,455
Transfer from Waterworks Fund	261,769	270,041	222,793
Reimbursement and Other Revenue	1,369,780	1,297,086	1,457,158
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,567,079**	**5,511,817**	**4,270,367**
Resources Available:	**7,111,810**	**7,464,420**	**5,279,302**
Expenditures:			
Bond Interest Maturities	1,159,207	1,018,530	1,059,708
Bond Principal Maturities	4,000,000	4,175,000	4,890,000
Fees/Commissions		184,450	0
Bond Issuance Costs		0	0
Projected Future Debt		477,405	209,225
Cash Reserve (2025 column)			
Miscellaneous		600,100	650,000
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**5,159,207**	**6,455,485**	**6,808,933**
Unencumbered Cash Balance Dec 31	1,952,603	1,008,935	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	6,741,984	6,455,485	6,808,933
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,808,933
		Tax Required	1,529,631
	Delinquent Comp Rate:	3.0%	45,889
		Amount of 2024 Ad Valorem Tax	1,575,520

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,433	38,433	26,454
Receipts:			
Ad Valorem Tax	740,317	826,057	xxxxxxxxxxxxxxxx
Delinquent Tax	16,270	11,000	11,000
Motor Vehicle Tax	90,497	85,719	89,340
Recreational Vehicle Tax	1,272	1,182	1,245
16/20M Vehicle Tax	224	171	1,312
Commercial Vehicle Tax	2,162	1,993	2,230
Watercraft Tax	0	0	0
Vehicle Rental	519	0	404
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**851,261**	**926,122**	**105,531**
Resources Available:	**889,694**	**964,555**	**131,985**
Expenditures:			
Agency Assistance	851,261	918,101	1,020,000
Transfer to Library Capital Reserve		20,000	28,350
Miscellaneous			10,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**851,261**	**938,101**	**1,059,050**
Unencumbered Cash Balance Dec 31	38,433	26,454	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	878,500	948,801	1,059,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,059,050
		Tax Required	927,065
	Delinquent Comp Rate:	3.0%	27,812
		Amount of 2024 Ad Valorem Tax	954,877

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,864	11,224	0
Receipts:			
Ad Valorem Tax	89,051	99,434	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,937	2,089	
Motor Vehicle Tax	10,869	10,302	10,754
Recreational Vehicle Tax	153	142	150
16/20M Vehicle Tax	26	20	158
Commercial Vehicle Tax	260	240	268
Watercraft Tax	0	0	0
Vehicle Rental Tax	61	55	
Fuel & Misc Sales	731,273	875,000	958,500
Rentals	628,481	684,500	632,750
Harvey County Contributions	90,000	90,000	90,000
Crop & Other Revenue	25,260	8,500	18,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,577,371**	**1,770,282**	**1,711,080**
Resources Available:	**1,633,235**	**1,781,506**	**1,711,080**
Expenditures:			
Personal Services	635,717	708,103	763,470
Contractual Services	212,112	210,029	219,596
Commodities & Supplies	585,992	680,654	735,159
Vehicle & Operation Expense	27,658	20,800	20,000
Capital Outlay	0	0	0
Transfer to Capital Improvement Reserve	20,000	19,000	18,000
Transfer to Mun Equip Reserve	42,500	42,500	43,000
Transfer to GO Debt Service	91,032	93,420	16,864
Transfer to Wastewater Debt Service	7,000	7,000	0
Cash Reserve (2025 column)			
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,622,011**	**1,781,506**	**1,816,089**
Unencumbered Cash Balance Dec 31	11,224	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,799,373	1,839,684	1,816,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,816,089
		Tax Required	105,009
	Delinquent Comp Rate:	3.0%	3,150
		Amount of 2024 Ad Valorem Tax	108,159

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,283	100,389	22,351
Receipts:			
Ad Valorem Tax	50,905	56,760	xxxxxxxxxxxxxxxxx
Delinquent Tax	982	560	560
Motor Vehicle Tax	6,092	5,880	6,139
Recreational Vehicle Tax	86	81	86
16/20M Vehicle Tax	8	12	90
Commercial Vehicle Tax	148	137	153
Watercraft Tax			0
Vehicle Rental Tax	25	32	28
Transfer from Sanitation	6950	0	5000
Transfer from Wastewater	15000	0	10000
Transfer from Waterworks	25000	0	15000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,196**	**63,462**	**37,056**
Resources Available:	**193,479**	**163,851**	**59,407**
Expenditures:			
Insurance Expense	93,090	141,500	118,275
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	93,090	141,500	118,275
Unencumbered Cash Balance Dec 31	100,389	22,351	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	130,000	155,500	118,275
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,275
		Tax Required	58,868
	Delinquent Comp Rate:	3.0%	1,766
		Amount of 2024 Ad Valorem Tax	60,634

City of Newton 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	151,047	0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Receipts from State	497,935	510,340	510,340
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**497,935**	**510,340**	**510,340**
Resources Available:	**648,982**	**510,340**	**510,340**
Expenditures:			
Transfer to General Fund	648,982	510,340	510,340
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**648,982**	**510,340**	**510,340**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	687,821	510,340	510,340

0

Adopted Budget

Special Alcohol Program	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Private Club Liquor Tax	23,496	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,496**	**30,000**	**30,000**
Resources Available:	**23,496**	**30,000**	**30,000**
Expenditures:			
Appropriation to Substance Abuse Board	23,496	30,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,496**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	30,000	30,000	30,000

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks/Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Private Club Liquor Tax	23,496	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,496**	**30,000**	**30,000**
Resources Available:	**23,496**	**30,000**	**30,000**
Expenditures:			
Transfer to General Funds	23,496	30,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,496**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	30,000	30,000	30,000

Adopted Budget

Convention/Visitors	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	277,373	324,175	422,006
Receipts:			
Transient Guest Tax	239,796	329,175	285,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**239,796**	**329,175**	**285,400**
Resources Available:	**517,169**	**653,350**	**707,406**
Expenditures:			
Tourism/Convention Expenditures	71,210	81,344	112,116
Transfer to Capital Reserve	121,784	150,000	280,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**192,994**	**231,344**	**392,116**
Unencumbered Cash Balance Dec 31	324,175	422,006	315,290
2023/2024/2025 Budget Authority Amoun	231,748	231,344	392,116

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,320,228	1,425,778	1,272,472
Receipts:			
Refuse Collections	2,152,085	2,155,000	2,155,000
Container Rental Fees	28,359	20,000	30,000
Bulky Item Pickup	31,094	28,000	30,000
Other Revenue	61,551	67,385	69,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,273,089**	**2,270,385**	**2,284,000**
Resources Available:	**3,593,317**	**3,696,163**	**3,556,472**
Expenditures:			
Personal Services	1,096,725	1,169,051	1,214,300
Contractual Services	437,498	504,690	558,398
Commodities and Supplies	15,151	35,492	35,692
Vehicle and Operation Expense	245,033	270,100	280,189
Capital Outlay	0	0	0
Service Center Expense	37,579	37,579	37,579
Transfer to Special Liability	6,950	0	5,000
Transfer to General Fund	113,603	191,779	198,113
Transfer to Reserve - Equipment	215,000	215,000	220,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,167,539**	**2,423,691**	**2,549,271**
Unencumbered Cash Balance Dec 31	1,425,778	1,272,472	1,007,201
2023/2024/2025 Budget Authority Amoun	2,298,670	2,423,691	2,549,271

Adopted Budget

Wastewater	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,020,845	1,186,403	1,112,524
Receipts:			
Wastewater Service Fees	5,780,867	7,230,000	7,342,917
Wastewater Plant Upgrade Fees	1,706,714	0	0
Other Revenue	12,783	15,000	15,000
Land Rent	26,512	15,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,526,876**	**7,260,000**	**7,377,917**
Resources Available:	**8,547,721**	**8,446,403**	**8,490,441**
Expenditures:			
Personal Services	1,812,576	2,180,443	2,315,889
Contractual Services	733,733	800,647	980,732
Commodities & Supplies	66,076	104,942	103,672
Vehicle & Operation Expense	44,675	73,300	73,300
Capital Outlay	29,025	43,000	43,000
Stormwater Reimbursement	614,907	614,907	614,907
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve- Capital	215,000	215,000	190,000
Transfer to Reserve - Equipment	672,581	672,473	624,400
Transfer to GO Debt	1,198,073	1,225,328	1,279,496
Transfer to Wastewater Debt Service	1,614,319	464,319	1,143,195
Transfer to General Fund	275,833	870,000	931,500
Projected Debt Service	0	0	0
Transfer to Special Liability Fund	15,000	0	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,361,318**	**7,333,879**	**8,379,611**
Unencumbered Cash Balance Dec 31	1,186,403	1,112,524	110,830
2023/2024/2025 Budget Authority Amoun	8,466,618	7,442,879	8,379,611

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,383,441	1,809,734	1,313,215
Receipts:			
Water Sales	4,504,862	5,273,101	5,552,894
Installation Charges	112,030	35,000	50,000
Service Fees	246,785	250,000	256,000
Other Revenue	293,813	68,200	306,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,157,490**	**5,626,301**	**6,165,394**
Resources Available:	**6,540,931**	**7,436,035**	**7,478,609**
Expenditures:			
Personal Services	2,075,283	2,431,176	2,600,294
Contractual Services	1,344,804	1,243,673	1,535,874
Commodities & Supplies	129,539	181,740	173,199
Vehicle & Operation Expense	74,341	82,500	82,500
Capital Outlay	0	30,000	30,000
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve - Capital	0	0	
Transfer to Reserve - Equipment	343,965	343,965	403,404
Transfer to GO Debt	261,769	270,041	222,794
Transfer to Water Debt Service	163,074	636,550	636,549
Transfer to General Fund	243,902	833,655	833,750
Projected Debt Service	0	0	0
Transfer to Special Liability Fund	25,000	0	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,731,197**	**6,122,820**	**6,602,884**
Unencumbered Cash Balance Dec 31	1,809,734	1,313,215	875,725
2023/2024/2025 Budget Authority Amount	5,931,443	6,122,820	6,602,884

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	431,499	476,932	475,432
Receipts:			
Cemetery Lot Sales	15,332	17,500	18,000
Interest on Idle Funds	30,101	6,000	13,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,433**	**23,500**	**31,000**
Resources Available:	**476,932**	**500,432**	**506,432**
Expenditures:			
Capital Improvement	0	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	476,932	475,432	481,432
2023/2024/2025 Budget Authority Amount	25,000	25,000	25,000

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	253,318	268,614	193,264
Receipts:			
Special Law Enforcement Revenue	15,656	15,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,656**	**15,000**	**20,000**
Resources Available:	**268,974**	**283,614**	**213,264**
Expenditures:			
Special Law Enforcement Expenditures	360	65,350	100,000
Capital Outlay		25,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**360**	**90,350**	**150,000**
Unencumbered Cash Balance Dec 31	268,614	193,264	63,264
2023/2024/2025 Budget Authority Amount	90,350	90,350	150,000

Adopted Budget

Service Center	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	226,491	281,393	257,659
Receipts:			
Rentals	61,433	60,000	62,000
Fuel Sales	386,523	463,199	462,500
Repair/Maintenance	460,126	470,000	490,000
Office/Janitorial Supplies	0	0	0
Enterprise Fund Charges	176,619	176,619	176,619
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,084,701**	**1,169,818**	**1,191,119**
Resources Available:	**1,311,192**	**1,451,211**	**1,448,778**
Expenditures:			
Personal Services	307,172	324,799	323,704
Contractual Services	51,157	68,756	71,081
Commodities & Supplies	557,198	667,618	663,784
Vehicle & Operation Expense	28,272	46,379	46,379
Capital Outlay	0	0	0
Transfer to Reserve - Capital	26,000	26,000	26,000
Transfer to Reserve - Equipment	60,000	60,000	70,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,029,799**	**1,193,552**	**1,200,948**
Unencumbered Cash Balance Dec 31	281,393	257,659	247,830
2023/2024/2025 Budget Authority Amount	1,080,689	1,193,552	1,200,948

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City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	823,697	959,264	583,833
Receipts:			
Golf Course Revenue	1,834,696	1,667,076	1,940,835
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,834,696**	**1,667,076**	**1,940,835**
Resources Available:	**2,658,393**	**2,626,340**	**2,524,668**
Expenditures:			
Personal Services	822,950	821,721	989,563
Contractual Services	413,121	379,867	556,325
Commodities & Supplies	367,621	440,919	298,228
Capital Outlay	95,437	400,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,699,129**	**2,042,507**	**1,944,116**
Unencumbered Cash Balance Dec 31	959,264	583,833	580,552
2023/2024/2025 Budget Authority Amount	1,706,099	2,042,507	1,944,116

Adopted Budget

Meridian Center	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,737	10,055	12,972
Receipts:			
Meridian Center Revenues	397,368	597,735	465,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**397,368**	**597,735**	**465,000**
Resources Available:	**425,105**	**607,790**	**477,972**
Expenditures:			
Personal Services	277,484	399,488	284,016
Contractual Services	71,861	84,120	78,582
Commodities & Supplies	65,705	111,210	81,400
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**415,050**	**594,818**	**443,998**
Unencumbered Cash Balance Dec 31	10,055	12,972	33,974
2023/2024/2025 Budget Authority Amount	592,534	594,819	443,998

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,292,519	4,597,358	3,902,101
Receipts:			
Transfer from Airport Fund	7,000	7,000	0
Transfer from Wastewater Fund	1,464,319	464,319	1,143,196
Harvey County Reimbursement			
FEMA Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,471,319**	**471,319**	**1,143,196**
Resources Available:	**5,763,838**	**5,068,677**	**5,045,297**
Expenditures:			
Bond Interest Maturities	260,333	231,341	208,150
Bond Principal Maturities	857,692	889,485	914,916
Fees/Commissions	25,171	22,369	20,130
Projected Future Debt Service	0	0	0
Transfer to G.O. Bonds for Dam	23,284	23,381	23,455
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,166,480**	**1,166,576**	**1,166,651**
Unencumbered Cash Balance Dec 31	4,597,358	3,902,101	3,878,646
2023/2024/2025 Budget Authority Amount	2,511,451	1,166,576	1,166,651

Adopted Budget

Waterworks Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	601,124	801,124	801,124
Receipts:			
Transfer from Waterworks Fund	163,074	636,550	636,549
Transfer from Waterworks Cap Reserve	200,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**363,074**	**636,550**	**636,549**
Resources Available:	**964,198**	**1,437,674**	**1,437,673**
Expenditures:			
Bond Interest Maturities	29,808	25,719	49,081
Bond Principal Maturities	129,917	134,465	513,301
Fees/Commissions	3,349	2,890	74,167
Projected Future Debt Service	0	473,476	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,074**	**636,550**	**636,549**
Unencumbered Cash Balance Dec 31	801,124	801,124	801,124
2023/2024/2025 Budget Authority Amount	163,074	636,549	636,549

See Tab C

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Fire RHID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	61,665	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,665**	**100,000**	**100,000**
Resources Available:	**61,665**	**100,000**	**100,000**
Expenditures:			
RHID Expense Reimbursement	61,665	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**61,665**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	100,000	100,000	100,000

Adopted Budget

Cottonwood RHID	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	50,911	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,911**	**100,000**	**100,000**
Resources Available:	**50,911**	**100,000**	**100,000**
Expenditures:			
RHID Expense Reimbursement	50,911	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,911**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	100,000	100,000	100,000

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID - Holiday Inn**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
2% Sales Tax	89,579	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,579**	**150,000**	**150,000**
Resources Available:	**89,579**	**150,000**	**150,000**
Expenditures:			
CID Expense Reimbursement	89,579	150,000	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,579**	**150,000**	**150,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	150,000	150,000	150,000

CPA Summary

City of Newton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,924	56,924	86,924
Receipts:			
Opioid Funds Received		50,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**50,000**	**20,000**
Resources Available:	**56,924**	**106,924**	**106,924**
Expenditures:			
Opioid Expenses		20,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**20,000**	**25,000**
Unencumbered Cash Balance Dec 31	56,924	86,924	81,924
2023/2024/2025 Budget Authority Amount	0	50,000	25,000

CPA Summary

City of Newton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Reserve		**Municipal Equipment Reserv**		**Capital Reserve**		**Equipment Reserve**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,022,542	Cash Balance Jan 1	3,752,510	Cash Balance Jan 1	7,517,974	Cash Balance Jan 1	5,851,315	Cash Balance Jan 1		22,144,341
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer From Fire	5,000	Transfer From Fire	727,837	Transfer From Sanitation	0	Transfer From Sanitation	227,280			
Transfer From Street	234,702	Transfer From Police	501,992	Transfer From Wastewater	215,600	Transfer From Wastewater	877,581			
Transfer From Park	50,000	Transfer From Eng	142,872	Transfer From Waterworks	0	Transfer From Waterworks	334,965			
Transfer From Gen-Sales Tax	2,907,556	Transfer From IT	137,975	Transfer From Service Center	7,551	Transfer From Service Center	15,000			
Transfer From CVB-TIF	225,909	Transfer From Street	194,985	Transfer From Golf Course	28,500	Transfer From Golf Course	98,189			
Transfer From Admin		Transfer From Parks	124,447	Transfer From Airport	29,260	Transfer From Airport	49,100			
Sidewalk		Transfer From Cemetery	25,652	Transfer from Meridian	10,000	Transfer From Meridian Ctr	40,190			
Demolition	41,450	Transfer From Admin	1,252			Library HVAC Mtce.	7,636			
Veterans Memorial	2,692	Transfer From Bldg. Mtce	13,446							
Dog Park	781	Transfer From Law/Court	11,520							
Nat'l Opiod	56,924									
Total Receipts	3,525,014	Total Receipts	1,881,978	Total Receipts	290,911	Total Receipts	1,649,941	Total Receipts	0	7,347,844
Resources Available:	8,547,556	Resources Available:	5,634,488	Resources Available:	7,808,885	Resources Available:	7,501,256	Resources Available:	0	29,492,185
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Expenditures		Fire Eqmt Expenditures	217,913	Sanitation Res Expenditures	0	Sanitation Eqmt Expenditures	60,376			
Street Expenditures		Police Eqmt Expenditures	213,284	Wastewater Res Expenditures	951,432	Wastewater Eqmt Expenditures	686,099			
Park Expenditures		Eng Eqmt Expenditures	4,996	Waterworks Res Expenditures	542,760	Waterworks Eqmt Expenditures	442,736			
TIF Expenditures	208,100	IT Eqmt Expenditures	112,481	Service Ctr Res Expenditures	9,137	Service Ctr Eqmt Expenditures	0			
Sales Tax Expenditures	1,999,214	Street Eqmt Expenditures	105,769	Golf Course Res Expenditures	2,957	Golf Course Eqmt Expenditures	56,754			
Admin Expenditures		Parks Eqmt Expenditures	31,482	Airport Res Expenditures	0	Airport Eqmt Expenditures	13,198			
Demolition		Cem Eqmt Expenditures	41,700	Meridian Res Expenditures	0	Meridian Eqmt Expenditures	7,356			
Housing	12,194	Admin Eqmt Expenditures	1,535			Library HVAC Mtce.	2,086			
Sidewalk	9,673	Law Eqmt Expenditures	4,967							
Veterans Memorial	120	Bldg. Mtce. Eqmt Expend.	1,203							
Total Expenditures	2,229,301	Total Expenditures	735,330	Total Expenditures	1,506,286	Total Expenditures	1,268,605	Total Expenditures	0	5,739,522
Cash Balance Dec 31	6,318,255	Cash Balance Dec 31	4,899,158	Cash Balance Dec 31	6,302,599	Cash Balance Dec 31	6,232,651	Cash Balance Dec 31	0	**23,752,663** **
										23,752,663 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Newton

will meet on August 27, 2024 at 7:00 PM at 201 E. Sixth Street, Newton,KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 201 E. Sixth Street, Newton,KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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	23,297,739	53.711	24,123,660	56.583	29,119,328	9,643,647	55.755
Debt Service	5,159,207	10.049	6,455,485	9.109	6,808,933	1,575,520	9.109
Library	851,261	5.570	938,101	5.608	1,059,050	954,877	5.521
Airport	1,622,011	0.670	1,781,506	0.675	1,816,089	108,159	0.625
Special Liability	93,090	0.383	141,500	0.386	118,275	60,634	0.351
Special Highway	648,982		510,340		510,340		
Special Alcohol Program	23,496		30,000		30,000		
Special Parks/Recreation	23,496		30,000		30,000		
Convention/Visitors	192,994		231,344		392,116		
Sanitation	2,167,539		2,423,691		2,549,271		
Wastewater	7,361,318		7,333,879		8,379,611		
Waterworks	4,731,197		6,122,820		6,602,884		
Cemetery Endowment			25,000		25,000		
Special Law Enforcement	360		90,350		150,000		
Service Center	1,029,799		1,193,552		1,200,948		
Golf Course	1,699,129		2,042,507		1,944,116		
Meridian Center	415,050		594,818		443,998		
Wastewater Debt Service	1,166,480		1,166,576		1,166,651		
Waterworks Debt Service	163,074		636,550		636,549		
Prairie Fire RHID	61,665		100,000		100,000		
Cottonwood RHID	50,911		100,000		100,000		
CID - Holiday Inn	89,579		150,000		150,000		
Municipalities Fight Addicti			20,000		25,000		
Non-Budgeted Funds-A	5,739,522						
Totals	56,587,899	70.383	56,241,679	72.361	63,358,159	12,342,837	71.361
						*Revenue Neutral Rate***	*64.485*
Less: Transfers	10,573,579		10,243,680		11,632,785		
Net Expenditure	46,014,320		45,997,999		51,725,374		
Total Tax Levied	9,780,367		10,989,921		xxxxxxxxxxxxxxxxx		
Assessed Valuation	140,343,995		154,133,123		172,965,440		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	41,470,000	37,555,000	37,425,000
Revenue Bonds	0	0	0
Other	15,779,822	13,470,209	19,624,171
Lease Purchase Principal	0	0	203,036
Total	57,249,822	51,025,209	57,252,207

*Tax rates are expressed in mills

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

Donna Pickman

City Official Title: Finance Director

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 27, 2024

Resolution No. G-1342

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

Certified:

Renee B Quarles

RESOLUTION NO. G -1342

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

WHEREAS, the Revenue Neutral Rate for the City of Newton was calculated as 64.485 mills by the Harvey County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 27, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Newton shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.361mills.

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 27th day of August, 2024 and SIGNED by the Mayor.

Rod Kreie, Mayor

ATTEST:

Denise R. Duerksen, City Clerk

The Newton Kansan

AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION: #2515410

STATE OF KANSAS
SS.
COUNTY OF HARVEY

I, Sherry Groves, as publisher/agent of

The Newton Kansan

of Harvey County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):

07/27/2024

Sherry Groves
Agent Signature

Subscribed and sworn to before me this

27 day of July, A.D. 2024.

Leanne Kaufenberg
Notary Public

Advertising Fee: $54.00

See Proof on Next Page

LEANNE JOY KAUFENBERG
Notary Public
State of Minnesota
My Commission Expires
January 31, 2025

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Published in Newton Kansan
Jul 27, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Newton
will meet on August 27, 2024 at 7:00 PM at 201 E. Sixth Street, Newton,KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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Waterworks Debt Service	163,074		636,550		636,549		
Prairie Fire RHID	61,663		100,000		100,000		
Cottonwood RHID	50,911		100,000		100,000		
CID - Holiday Inn	89,579		150,000		150,000		
Municipalities Fight Addictio			20,000		25,000		
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						*Revenue Neutral Rate***	64.483
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Assessed Valuation	140,343,995		154,133,123		172,965,440		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G O Bonds	41,470,000		37,555,000		37,425,000		
Revenue Bonds	0		0		0		
Other	15,779,822		13,470,209		19,624,171		
Lease Purchase Principal	0		0		0		
Total	57,249,822		51,025,209		57,049,171		

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

Donna Pickman
City Official Title: Finance Director

2515410