2024 Budget Checklist - HV Entities.xlsx

✓	Certificate Page (signed by governing body)
✓	Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
✓	Schedule of Transfers
✓	Statement of Indebtedness
✓	Statement of Lease Purchase
	Library Grant Page (if applicable)
	Neighborhood Revitalization (if applicable)
	TIF (if applicable)
✓	All Applicable Fund Pages
✓	Published Notice of Budget Hearing
✓	Published Notice of RNR Hearing (if applicable) - includes:
	☒ Proposed tax rate 71.883
	☒ Revenue Neutral rate 65.221
	☒ Date, time & location 8-22-23
✓	Resolution to exceed RNR approved by governing body (if applicable)
✓	Certified Roll Call Vote on resolution to exceed RNR (if applicable)

OK RP 10-19-23

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF NEWTON, KANSAS, HEREBY NOTIFIES THE HARVEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 71.883. The date of our hearing is August 22, 2023 at 7:00 PM and will be held at 210 E 6th Street in Newton, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 11, 2023.

CITY OF (Seal) Newton KANSAS

Denise R Quarles
Clerk or Officer of Governing Body

RECEIVED
JUL 12 2023
Harvey County Clerk

mm 7.13.23

CERTIFICATE

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	26,328,831	8,593,845	✓ 56.583
Debt Service	10-113	8	6,455,485	1,383,447	✓ 9.189
Library	12-1220	8	948,801	851,605	✓ 5.668
Airport		9	1,839,684	102,509	✓ .675
Special Liability		9	155,500	58,515	✓ .386
Special Highway		10	510,340		
Special Alcohol Program		10	30,000		
Special Parks/Recreation		11	30,000		
Convention/Visitors		11	231,344		
Sanitation		12	2,423,691		
Wastewater		12	7,442,879		
Waterworks		13	6,122,820		
Cemetery Endowment		13	25,000		
Special Law Enforcement		14	90,350		
Service Center		14	1,193,552		
Golf Course		15	2,042,507		
Meridian Center		15	594,819		
Wastewater Debt Service		16	1,166,576		
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	50,000		
Non-Budgeted Funds-A		20			
Totals		xxxxxx	58,668,728	10,989,921	72.361
Budget Hearing Notice		21			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			151880818 w/o TIF 1446861
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		23			

Revenue Neutral Rate 65.221

Assisted by:

Address:

Email:

Attest: 9-7 2023

County Clerk

Governing Body

HARVEY COUNTY KANSAS Seal

CPA Summary

RECEIVED
SEP 7 2023
Harvey County Clerk

2024

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Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization		23			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 65.221

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2023

Leroy Koch
Rd Kruse
Kathy Valentine

County Clerk

Governing Body

CPA Summary

City of Newton 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,463,884	826,585	11,394	1,644	19,222	0
Debt Service	1,396,342	154,638	2,132	308	3,596	0
Library	774,024	85,719	1,182	171	1,993	0
Airport	93,022	10,302	142	20	240	0
Special Liability	53,095	5,880	81	12	137	0
TOTAL	9,780,367	1,083,124	14,931	2,155	25,188	0

County Treas Motor Vehicle Estimate	1,083,124				
County Treas Recreational Vehicle Estimate		14,931			
County Treas 16/20M Vehicle Estimate			2,155		
County Treas Commercial Vehicle Tax Estimate				25,188	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.11074				
Recreational Vehicle Factor		0.00153			
16/20M Vehicle Factor			0.00022		
Commercial Vehicle Factor				0.00258	
Watercraft Factor					0.00000

City of Newton 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
Airport	GO Debt Service	94,870	91,032	93,420	3-113
Airport	Wastewater Debt Servic	7,000	7,000	7,000	10-113
Airport	Municipal Equip. Reser	42,000	42,500	42,500	12-1,117
Airport	Capital Improv Reserve	27,400	20,000	19,000	12-1,118
Convention/Visitors	Capital Improv Reserve	150,000	130,000	150,000	12-1,118
General	Municipal Equip. Reser	1,379,532	1,348,301	1,424,217	12-1,117
General	Capital Improv Reserve	1,733,388	1,833,093	1,723,093	12-1,118
Sanitation	General	189,810	190,085	191,779	12-825d
Sanitation	Special Liability Fund	10,000	6,950	-	12-2615
Sanitation	Sanitation Equip. Reser	295,000	215,000	215,000	12-1,117
Sanitation	Service Center	37,579	37,579	37,579	12-825d
Service Center	Service Ctr Equip Res	60,000	60,000	60,000	12-1,117
Service Center	Service Cap Improv Res	26,000	26,000	26,000	12-1,118
Special Highway	General - Street	485,010	687,821	510,340	12-1,119
Special Parks/Recreatio	General	30,000	30,000	30,000	79-41a04
Wastewater	General	870,000	870,000	870,000	12-825d
Wastewater	GO Debt Service	936,708	1,198,073	1,225,328	10-113
Wastewater	Wastewater Debt Servic	2,538,387	1,664,319	464,319	10-113
Wastewater	Special Liability Fund	18,250	15,000	-	12-2615
Wastewater	Wastewater Equip Reser	538,759	672,581	672,473	12-1,117
Wastewater	Wastewater Cap Imp Re	465,000	215,000	215,000	12-1,118
Wastewater	Service Center	69,520	69,520	69,520	12-825d
Waterworks	General	803,810	807,015	833,655	12-825d
Waterworks	GO Debt Service	269,525	261,769	270,041	10-113
Waterworks	Waterworks Debt Servic	163,074	163,074	636,550	10-113
Waterworks	Special Liability Fund	28,000	25,000	-	12-2615
Waterworks	Waterworks Equip Rese	342,196	343,965	343,965	12-1,117
Waterworks	Waterworks Cap Imp Re	40,000	-	-	12-1,118
Waterworks	Service Center	69,520	69,520	69,520	12-825d
Library	Capital Improv Reserve	20,000	20,000	20,000	12-1,118
Wastewater Debt Servic	GO Debt Service	-	23,382	23,381	12-825d
	Totals	11,740,338	11,143,579	10,243,680	
	Adjustments				
	Adjusted Totals	11,740,338	11,143,579	10,243,680	

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

City of Newton

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:											
2004-B Bond Issue	8/1//2004	9/1/2024	5.25-6.00	515,000	85,000	3/1 & 9/1	9/1	5,100	40,000	2,700	45,000
2012-A Bond Issue	9/1/2012	12/31/2024	2.00-2.10	3,570,000	750,000	3/1 & 9/1	9/1	15,375	375,000	7,875	375,000
2015-B Bond Issue	10/30/2015	9/1/2026	2.00-3.10	1,130,000	485,000	3/1 & 9/1	9/1	14,208	115,000	11,045	120,000
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	1,220,000	3/1 & 9/1	9/1	34,863	230,000	29,112	235,000
2016-A Bond Ref. Issue	8/25/2016	9/1/2029	1.5-4.00	13,425,000	9,150,000	3/1 & 9/1	9/1	279,825	1,345,000	226,025	1,415,000
2018-A Bond Issue	12/5/2018	9/1/2038	3.00-4.00	2,125,000	1,890,000	3/1 & 9/1	9/1	69,431	55,000	67,231	65,000
2018-B Bond Issue	12/5/2018	9/1/2038	3.00-4.00	1,490,000	1,155,000	3/1 & 9/1	9/1	44,493	85,000	41,602	90,000
2020-A Bond Ref. Issue	6/11/2020	9/1/2036	2.79-3.07	6,015,000	5,425,000	3/1 & 9/1	9/1	166,970	325,000	157,220	335,000
2020-B Bond Ref. Issue	12/7/2020	9/1/2040	2.00-3.50	9,575,000	8,205,000	3/1 & 9/1	9/1	227,419	455,000	211,494	480,000
2020-C Ref. Bonds	12/7/2020	9/1/2030	2.00-3.00	1,790,000	1,465,000	3/1 & 9/1	9/1	38,100	170,000	33,000	170,000
2021-A Ref. Bonds	11/4/2021	9/1/2033	3.00-4.00	5,965,000	5,155,000	3/1 & 9/1	9/1	186,325	805,000	154,125	845,000
2023-A Bond Issue	7/20/2023	9/1/2043	4.00-5.00	3,870,000	0	3/1 & 9/1	9/1	0	0	193,371	100,000
Total G.O. Bonds					**37,555,000**			**1,159,209**	**4,000,000**	**1,018,529**	**4,175,000**
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	2,927,746	3/1 & 9/1	3/1 & 9/1	80,727	383,592	69,717	394,602
Kansas Public Water Supply	9/5/2008	2/1/2029	3.75	651,533	249,036	2/1 & 8/1	2/1 & 8/1	9,018	34,510	7,712	35,816
Kansas Public Water Supply	2/1/2010	2/1/1930	3.37	2,011,842	739,924	2/1 & 8/1	2/1 & 8/1	24,138	95,407	20,896	98,649
Kansas Water Pollution	11/1/2013	3/1/2035	2.58	18,151,651	7,098,503	3/1 & 9/1	3/1 & 9/1	204,776	474,100	183,994	494,882
Sand Creek Stn Golf Course	8/7/2012	3/1/2025	2.00-2.40	5,915,000	2,455,000	3/1 & 9/1	3/1	35,385	610,000	21,718	605,000
Total Other					**13,470,209**			**354,044**	**1,597,609**	**304,037**	**1,628,949**
Total Indebtedness					**51,025,209**			**1,513,253**	**5,597,609**	**1,322,566**	**5,803,949**

State of Kansas
City

City of Newton

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Golf Course Mtce. Equipment	3/18/2022	60	3.58	212,570	182,602	46,383	46,383
				Totals	**182,602**	**46,383**	**46,383**

***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 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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem	$750,803	$851,605
Delinquent Tax	$11,000	$11,000
Motor Vehicle Tax	$92,981	$85,719
Recreational Vehicle Tax	$1,140	$1,182
16/20M Vehicle Tax	$182	$171
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$856,106	$949,677
Difference in Total Taxes:	$93,571	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	5.57	5.570
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

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

City of Newton 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	4,654,365	3,695,034	2,170,728
Receipts:			
Ad Valorem Tax	5,754,516	7,239,967	xxxxxxxxxxxxxxxx
Delinquent Tax	86,470	100,000	100,000
Motor Vehicle Tax	679,344	763,327	826,585
Recreational Vehicle Tax	9,106	9,358	11,394
16/20M Vehicle Tax	1,301	1,493	1,644
Commercial Vehicle Tax	15,588	18,551	19,222
Watercraft Tax	0	0	0
Vehicle Rental Tax	3,506	3,166	4,437
LAVTR			0
City and County Revenue Sharing			0
In-Lieu-of-Tax Payments	22,754	20,000	22,000
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	22,837	20,000	22,881
Local Sales Tax	6,628,647	5,800,000	6,200,000
Franchise Tax	1,775,707	1,600,000	1,800,000
Licenses and Permits	383,805	255,300	387,500
Highway Connecting Links	54,330	53,000	54,000
Intergovernmental Revenue	8,104	0	0
Ambulance Fees	1,031,989	1,050,000	1,050,000
Building Inspection Fees	6,739	6,740	7,927
Cemetery Services	63,050	70,000	70,000
Engineering/Admin/Misc Services	320,947	133,000	252,200
Rural Fire/EMS Services	595,063	590,000	599,000
Municipal Court Fines	300,652	425,000	350,000
Harvey County Ambulance Assistance	490,163	495,000	495,000
Cemetery Lot Sales	12,862	20,000	15,000
Other Revenue	61,493	25,000	25,000
Transfer from Solid Waste	191,929	191,861	191,779
Transfer from Wastewater	847,623	870,000	870,000
Transfer from Spcl Parks/Recreation	22,237	20,000	30,000
Transfer from Spcl Parks/Rec-shortfall	0	0	(10,000)
Transfer from Spcl Highway	485,010	657,831	510,340
Transfer from Waterworks	808,471	805,475	833,655
ARPA Funds	0	800,000	675,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds		16,523	400,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,684,243**	**22,060,592**	**15,814,564**
Resources Available:	**25,338,608**	**25,755,626**	**17,985,292**

City of Newton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	25,338,608	25,755,626	17,985,292
Expenditures:			
Community Development/HP	393,785	366,067	165,540
Fire/EMS	5,816,211	6,382,988	6,851,079
Police	5,131,492	5,440,851	5,745,259
Engineering	494,714	663,326	633,376
Information Technology	689,569	785,826	764,371
Streets	2,538,713	2,695,723	2,858,055
Parks	1,113,818	1,595,577	1,448,555
Cemetery	262,418	347,400	328,071
Administrative	802,722	954,989	993,108
Law/Court	612,193	656,400	688,491
Building Maintenance	270,485	306,271	291,779
Finance	194,490	208,086	208,665
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	18,320,610	20,403,504	20,976,349
Transfer to Municipal Equip Reserve	1,344,532	1,348,301	1,424,217
Transfer to Capital Reserve	1,978,432	1,833,093	1,723,093
Non-appropriated Reserve			
Cash Forward (2024 column)			
Miscellaneous			2,205,172
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,643,574**	**23,584,898**	**26,328,831**
Unencumbered Cash Balance Dec 31	3,695,034	2,170,728	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	21,954,222	23,584,898	26,328,831
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,328,831
		Tax Required	8,343,539
	Delinquent Comp Rate:	3.0%	250,306
		Amount of 2023 Ad Valorem Tax	8,593,845

CPA Summary

City of Newton 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Community Development/HP			
Salaries	165,803	135,267	117,450
Contractual	27,935	28,750	47,090
Commodities	47	2,050	1,000
Capital Outlay	200,000	200,000	0
Total	**393,785**	**366,067**	**165,540**
Fire/EMS			
Salaries	5,226,690	5,724,007	6,161,538
Contractual	254,695	337,681	345,441
Commodities	301,301	286,300	309,100
Capital Outlay	33,525	35,000	35,000
Total	**5,816,211**	**6,382,988**	**6,851,079**
Police			
Salaries	4,520,888	4,782,918	5,086,954
Contractual	330,724	405,333	396,705
Commodities	278,609	251,600	260,600
Capital Outlay	1,271	1,000	1,000
Total	**5,131,492**	**5,440,851**	**5,745,259**
Engineering			
Salaries	418,794	574,651	544,036
Contractual	62,627	70,825	69,790
Commodities	13,293	17,850	19,550
Capital Outlay	0	0	0
Total	**494,714**	**663,326**	**633,376**
Information Technology			
Salaries	67,634	101,639	121,871
Contractual	272,406	343,487	254,500
Commodities	349,529	340,700	388,000
Capital Outlay	0	0	0
Total	**689,569**	**785,826**	**764,371**
Streets			
Salaries	1,224,752	1,323,703	1,449,520
Contractual	612,173	688,040	698,580
Commodities	701,788	683,980	709,955
Capital Outlay	0	0	0
Total	**2,538,713**	**2,695,723**	**2,858,055**
Parks			
Salaries	705,892	890,070	862,185
Contractual	252,184	431,157	297,020
Commodities	153,743	244,350	259,350
Capital Outlay	1,999	30,000	30,000
Total	**1,113,818**	**1,595,577**	**1,448,555**
Cemetery			
Salaries	228,604	244,625	269,404
Contractual	11,627	21,425	23,067
Commodities	22,187	31,350	35,600
Capital Outlay	0	50,000	0
Total	**262,418**	**347,400**	**328,071**
Page 1 - Total	**16,440,720**	**18,277,758**	**18,794,306**

City of Newton 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administrative			
Salaries	412,538	499,589	574,576
Contractual	373,460	424,500	384,882
Commodities	16,724	20,900	23,650
Capital Outlay	0	10,000	10,000
Total	**802,722**	**954,989**	**993,108**
Law/Court			
Salaries	515,819	553,046	585,137
Contractual	84,746	99,304	100,004
Commodities	11,628	4,050	3,350
Capital Outlay	0	0	0
Total	**612,193**	**656,400**	**688,491**
Building Maintenance			
Salaries	123,122	130,821	119,174
Contractual	144,232	171,950	168,745
Commodities	3,131	3,500	3,860
Capital Outlay	0	0	0
Total	**270,485**	**306,271**	**291,779**
Finance			
Salaries	154,586	158,986	164,165
Contractual	26,613	39,100	34,450
Commodities	13,291	8,000	8,050
Capital Outlay	0	2,000	2,000
Total	**194,490**	**208,086**	**208,665**
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	1,879,890	2,125,746	2,182,043
Page 1 -Total	**16,440,720**	**18,277,758**	**18,794,306**
Grand Total	**18,320,610**	**20,403,504**	**20,976,349**

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

City of Newton 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	1,252,910	1,546,156	943,668
Receipts:			
Ad Valorem Tax	1,264,593	1,354,452	xxxxxxxxxxxxxx
Delinquent Tax	21,530	11,491	11,491
Motor Vehicle Tax	207,236	167,745	154,638
Recreational Vehicle Tax	2,779	2,057	2,132
16/20M Vehicle Tax	388	328	308
Commercial Vehicle Tax	4,757	4,077	3,596
Watercraft Tax	0	0	0
Vehicle Rental Tax	1,062	696	830
Special Assessments	1,047,260	1,042,250	1,003,127
Transfer from Airport Fund	94,870	91,032	93,420
Transfer from Wastewater Fund	1,236,806	1,198,073	1,225,328
Transfer from Wastewater Debt Service	0	23,382	23,381
Transfer from Waterworks Fund	269,525	261,769	270,041
Reimbursement and Other Revenue	1,315,861	1,382,144	1,380,373
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,466,667	5,539,496	4,168,665
Resources Available:	6,719,577	7,085,652	5,112,333
Expenditures:			
Bond Interest Maturities	1,258,421	1,159,208	1,018,530
Bond Principal Maturities	3,915,000	4,426,276	4,175,000
Fees/Commissions		191,500	184,450
Bond Issuance Costs		0	0
Projected Future Debt		365,000	477,405
Cash Basis Reserve (2024 column)			
Miscellaneous			600,100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,173,421	6,141,984	6,455,485
Unencumbered Cash Balance Dec 31	1,546,156	943,668	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	5,502,373	6,741,984	6,455,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,455,485
		Tax Required	1,343,152
	Delinquent Comp Rate:	3.0%	40,295
		Amount of 2023 Ad Valorem Tax	1,383,447

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	53,049	38,433	21,935
Receipts:			
Ad Valorem Tax	701,008	750,803	xxxxxxxxxxxxxx
Delinquent Tax	11,072	11,000	11,000
Motor Vehicle Tax	91,205	92,981	85,719
Recreational Vehicle Tax	1,228	1,140	1,182
16/20M Vehicle Tax	156	182	171
Commercial Vehicle Tax	2,099	2,260	1,993
Watercraft Tax	0	0	0
Vehicle Rental Tax	442	386	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	807,210	858,752	100,065
Resources Available:	860,259	897,185	122,000
Expenditures:			
Appropriation to Library	821,826	858,500	918,101
Transfer to Library Capital Reserve	0	16,750	20,000
Miscellaneous			10,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	821,826	875,250	948,801
Unencumbered Cash Balance Dec 31	38,433	21,935	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	841,826	878,500	948,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	948,801
		Tax Required	826,801
	Delinquent Comp Rate:	3.0%	24,804
		Amount of 2023 Ad Valorem Tax	851,605

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,547	230,694	11,902
Receipts:			
Ad Valorem Tax	84,297	90,231	xxxxxxxxxxxxxxx
Delinquent Tax	1,276	1,800	2,000
Motor Vehicle Tax	10,638	11,173	10,302
Recreational Vehicle Tax	143	137	142
16/20M Vehicle Tax	20	22	20
Commercial Vehicle Tax	244	272	240
Watercraft Tax	0	0	0
Vehicle Rental Tax	55	46	55
Fuel & Misc Sales	916,225	716,500	944,500
Rentals	663,320	650,400	655,000
Harvey County Contributions	90,000	90,000	90,000
Crop & Other Revenue	76,875	20,000	26,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,843,093	1,580,581	1,728,259
Resources Available:	1,863,640	1,811,275	1,740,161
Expenditures:			
Personal Services	540,429	674,470	708,103
Contractual Services	207,107	186,998	210,029
Commodities & Supplies	685,295	756,873	738,800
Vehicle & Operation Expense	28,845	20,500	20,800
Capital Outlay	0	0	0
Transfer to Capital Improvement Reserve	27,400	20,000	19,000
Transfer to Mun Equip Reserve	42,000	42,500	42,500
Transfer to GO Debt Service	94,870	91,032	93,420
Transfer to Wastewater Debt Service	7,000	7,000	7,000
Miscellaneous			32
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,632,946	1,799,373	1,839,684
Unencumbered Cash Balance Dec 31	230,694	11,902	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,633,655	1,799,373	1,839,684
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,839,684
		Tax Required	99,523
	Delinquent Comp Rate:	3.0%	2,986
		Amount of 2023 Ad Valorem Tax	102,509

Adopted Budget Special Liability	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,897	88,283	91,987
Receipts:			
Ad Valorem Tax	48,274	51,502	xxxxxxxxxxxxxxx
Delinquent Tax	262	560	560
Motor Vehicle Tax	3,044	6,371	5,880
Recreational Vehicle Tax	26	78	81
16/20M Vehicle Tax	21	12	12
Commercial Vehicle Tax	70	155	137
Watercraft Tax	0	0	0
Vehicle Rental Tax	16	26	32
Transfer from Sanitation	10,000	5,000	0
Transfer from Wastewater	18,250	10,000	0
Transfer from Waterworks	28,000	20,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	107,963	93,704	6,702
Resources Available:	140,860	181,987	98,689
Expenditures:			
Insurance Expense	52,577	90,000	141,500
Cash Forward (2024 column)			
Miscellaneous			14,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	52,577	90,000	155,500
Unencumbered Cash Balance Dec 31	88,283	91,987	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	100,000	130,000	155,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,500
		Tax Required	56,811
	Delinquent Comp Rate:	3.0%	1,704
		Amount of 2023 Ad Valorem Tax	58,515

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	133,431	151,048	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Receipts from State	502,627	524,400	510,340
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**502,627**	**524,400**	**510,340**
Resources Available:	**636,058**	**675,448**	**510,340**
Expenditures:			
Transfer to General Fund	485,010	675,448	510,340
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**485,010**	**675,448**	**510,340**
Unencumbered Cash Balance Dec 31	151,048	0	0
2022/2023/2024 Budget Authority Amoun	485,010	687,821	510,340

0

Adopted Budget

Special Alcohol Program	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Private Club Liquor Tax	16,312	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,312**	**30,000**	**30,000**
Resources Available:	**16,312**	**30,000**	**30,000**
Expenditures:			
Appropriation to Substance Abuse Board	16,312	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,312**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	30,000	30,000	30,000

CPA Summary

City of Newton 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		0	0
Receipts:			
Private Club Liquor Tax	16,312	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,312**	**30,000**	**30,000**
Resources Available:	**16,312**	**30,000**	**30,000**
Expenditures:			
Transfer to General Funds	16,312	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,312**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	30,000	30,000	30,000

Adopted Budget

Convention/Visitors	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	91,495	277,373	329,825
Receipts:			
Transient Guest Tax	338,346	284,200	329,175
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**338,346**	**284,200**	**329,175**
Resources Available:	**429,841**	**561,573**	**659,000**
Expenditures:			
Tourism/Convention Expenditures	71,383	101,748	81,344
Transfer to Capital Reserve	81,085	130,000	150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,468**	**231,748**	**231,344**
Unencumbered Cash Balance Dec 31	277,373	329,825	427,656
2022/2023/2024 Budget Authority Amoun	287,462	231,748	231,344

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,304,044	1,284,043	1,229,794
Receipts:			
Refuse Collections	2,155,962	2,128,525	2,155,000
Container Rental Fees	55,287	54,495	60,385
Bulky Item Pickup	28,469	25,200	28,000
Other Revenue	26,322	36,200	27,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,266,040**	**2,244,420**	**2,270,385**
Resources Available:	**3,570,084**	**3,528,463**	**3,500,179**
Expenditures:			
Personal Services	1,000,174	1,077,488	1,169,051
Contractual Services	466,983	476,761	504,690
Commodities and Supplies	22,692	36,097	35,492
Vehicle and Operation Expense	261,684	258,709	270,100
Capital Outlay	0	0	
Service Center Expense	37,579	37,579	37,579
Transfer to Special Liability	10,000	6,950	0
Transfer to General Fund	191,929	190,085	191,779
Transfer to Reserve - Equipment	295,000	215,000	215,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,286,041**	**2,298,669**	**2,423,691**
Unencumbered Cash Balance Dec 31	1,284,043	1,229,794	1,076,488
2022/2023/2024 Budget Authority Amoun	2,391,145	2,298,670	2,423,691

Adopted Budget

Wastewater	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,045,664	931,087	359,469
Receipts:			
Wastewater Service Fees	5,896,275	6,000,000	7,230,000
Wastewater Plant Upgrade Fees	1,836,157	1,863,000	0
Other Revenue	14,108	10,000	15,000
Land Rent	14,102	22,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,760,642**	**7,895,000**	**7,260,000**
Resources Available:	**9,806,306**	**8,826,087**	**7,619,469**
Expenditures:			
Personal Services	1,873,517	2,065,745	2,180,443
Contractual Services	745,442	880,118	909,647
Commodities & Supplies	85,906	90,055	104,942
Vehicle & Operation Expense	65,649	68,300	73,300
Capital Outlay	19,569	43,000	43,000
Stormwater Reimbursement	554,612	614,907	614,907
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve- Capital	465,000	215,000	215,000
Transfer to Reserve - Equipment	538,759	672,581	672,473
Transfer to GO Debt	1,236,806	1,198,073	1,225,328
Transfer to Wastewater Debt Service	2,354,566	1,664,319	464,319
Transfer to General Fund	847,623	870,000	870,000
Projected Debt Service			
Transfer to Special Liability Fund	18,250	15,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,875,219**	**8,466,618**	**7,442,879**
Unencumbered Cash Balance Dec 31	931,087	359,469	176,590
2022/2023/2024 Budget Authority Amoun	9,459,853	8,466,618	7,442,879

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,812,182	1,374,200	626,058
Receipts:			
Water Sales	4,495,176	4,500,000	5,273,101
Installation Charges	41,908	30,000	35,000
Service Fees	237,111	255,000	250,000
Other Revenue	67,012	60,300	68,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,841,207**	**4,845,300**	**5,626,301**
Resources Available:	**6,653,389**	**6,219,500**	**6,252,359**
Expenditures:			
Personal Services	2,029,636	2,291,029	2,431,176
Contractual Services	1,306,692	1,353,492	1,243,673
Commodities & Supplies	136,457	118,478	181,740
Vehicle & Operation Expense	74,401	75,100	82,500
Capital Outlay	11,218	85,000	30,000
Service Center Expense	69,520	69,520	69,520
Transfer to Reserve - Capital	40,000	0	0
Transfer to Reserve - Equipment	342,196	343,965	343,965
Transfer to GO Debt	269,525	261,769	270,041
Transfer to Water Debt Service	163,073	163,074	636,550
Transfer to General Fund	808,471	807,015	833,655
Projected Debt Service	0	0	0
Transfer to Special Liability Fund	28,000	25,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,279,189**	**5,593,442**	**6,122,820**
Unencumbered Cash Balance Dec 31	1,374,200	626,058	129,539
2022/2023/2024 Budget Authority Amount	5,983,494	5,931,443	6,122,820

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	393,389	418,082	410,582
Receipts:			
Cemetery Lot Sales	24,693	17,500	23,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,693**	**17,500**	**23,500**
Resources Available:	**418,082**	**435,582**	**434,082**
Expenditures:			
Capital Improvement	0	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	418,082	410,582	409,082
2022/2023/2024 Budget Authority Amount	20,000	25,000	25,000

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	276,521	253,317	187,967
Receipts:			
Special Law Enforcement Revenue	8,051	25,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,051**	**25,000**	**15,000**
Resources Available:	**284,572**	**278,317**	**202,967**
Expenditures:			
Special Law Enforcement Expenditures	360	65,350	65,350
Capital Outlay	30,895	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,255**	**90,350**	**90,350**
Unencumbered Cash Balance Dec 31	253,317	187,967	112,617
2022/2023/2024 Budget Authority Amoun	115,000	90,350	90,350

Adopted Budget

Service Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	154,304	262,487	222,877
Receipts:			
Rentals	60,548	60,000	60,000
Fuel Sales	449,710	410,029	463,199
Repair/Maintenance	469,370	394,431	470,000
Office/Janitorial Supplies	0	0	0
Enterprise Fund Charges	176,619	176,619	176,619
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,156,247**	**1,041,079**	**1,169,818**
Resources Available:	**1,310,551**	**1,303,566**	**1,392,695**
Expenditures:			
Personal Services	252,946	290,693	324,799
Contractual Services	57,734	61,299	68,756
Commodities & Supplies	622,174	596,318	667,618
Vehicle & Operation Expense	29,210	46,379	46,379
Capital Outlay	0	0	0
Transfer to Reserve - Capital	26,000	26,000	26,000
Transfer to General Fund	0	0	0
Transfer to Reserve - Equipment	60,000	60,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,048,064**	**1,080,689**	**1,193,552**
Unencumbered Cash Balance Dec 31	262,487	222,877	199,143
2022/2023/2024 Budget Authority Amoun	923,179	1,080,689	1,193,552

See Tab A

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	542,185	777,078	693,335
Receipts:			
Golf Course Revenue	1,585,673	1,422,356	1,667,076
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,585,673**	**1,422,356**	**1,667,076**
Resources Available:	**2,127,858**	**2,199,434**	**2,360,411**
Expenditures:			
Personal Services	667,506	768,625	821,721
Contractual Services	332,951	413,121	379,867
Commodities & Supplies	350,323	201,553	440,919
Capital Outlay	0	122,800	400,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,350,780**	**1,506,099**	**2,042,507**
Unencumbered Cash Balance Dec 31	777,078	693,335	317,904
2022/2023/2024 Budget Authority Amount	1,397,383	1,506,099	2,042,507

Adopted Budget

Meridian Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	129,504	106,766	96,379
Receipts:			
Meridian Center Revenues	446,302	582,147	597,735
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**446,302**	**582,147**	**597,735**
Resources Available:	**575,806**	**688,913**	**694,114**
Expenditures:			
Personal Services	330,481	393,671	399,489
Contractual Services	63,975	120,787	84,120
Commodities & Supplies	74,584	78,076	111,210
Capital Outlay			0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**469,040**	**592,534**	**594,819**
Unencumbered Cash Balance Dec 31	106,766	96,379	99,295
2022/2023/2024 Budget Authority Amount	523,104	592,534	594,819

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,612,190	4,292,519	3,452,484
Receipts:			
Transfer from Airport Fund	7,000	7,000	7,000
Transfer from Wastewater Fund	2,204,566	1,664,319	464,319
Harvey County Reimbursement		.0	
FEMA Revenue		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,211,566**	**1,671,319**	**471,319**
Resources Available:	**6,823,756**	**5,963,838**	**3,923,803**
Expenditures:			
Bond Interest Maturities	316,548	284,148	231,341
Bond Principal Maturities	2,184,089	2,176,442	889,485
Fees/Commissions	30,600	27,479	22,369
Projected Future Debt Service		0	
Transfer to G.O. Bonds for Dam		23,285	23,381
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,531,237**	**2,511,354**	**1,166,576**
Unencumbered Cash Balance Dec 31	4,292,519	3,452,484	2,757,227
2022/2023/2024 Budget Authority Amount	2,570,196	2,511,451	1,166,576

Adopted Budget

Waterworks Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	601,724	601,124	601,124
Receipts:			
Transfer from Waterworks Fund	163,074	163,074	636,550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**163,074**	**163,074**	**636,550**
Resources Available:	**764,798**	**764,198**	**1,237,674**
Expenditures:			
Bond Interest Maturities	33,926	29,808	25,718
Bond Principal Maturities	125,522	129,917	607,941
Fees/Commissions	4,226	3,349	2,890
Projected Future Debt Service		0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,674**	**163,074**	**636,549**
Unencumbered Cash Balance Dec 31	601,124	601,124	601,125
2022/2023/2024 Budget Authority Amount	463,073	163,074	636,549

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Fire RHID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	51,572	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,572**	**100,000**	**100,000**
Resources Available:	**51,572**	**100,000**	**100,000**
Expenditures:			
RHID Expense Reimbursement	51,572	100,000	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,572**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	60,000	100,000	100,000

Adopted Budget

Cottonwood RHID	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
RHID Property Tax	44,925	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,925**	**100,000**	**100,000**
Resources Available:	**44,925**	**100,000**	**100,000**
Expenditures:			
RHID Expense Reimbursement	44,925	100,000	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,925**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	55,000	100,000	100,000

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID - Holiday Inn**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
2% Sales Tax	87,150	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**87,150**	**150,000**	**150,000**
Resources Available:	**87,150**	**150,000**	**150,000**
Expenditures:			
CID Expense Reimbursement	87,150	150,000	150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,150**	**150,000**	**150,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	100,000	150,000	150,000

CPA Summary

City of Newton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	4,606	48,047
Receipts:			
Opioid Funds Received	4,606	43,441	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,606**	**43,441**	**50,000**
Resources Available:	**4,606**	**48,047**	**98,047**
Expenditures:			
Opioid Expenses	0	0	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**50,000**
Unencumbered Cash Balance Dec 31	4,606	48,047	48,047
2022/2023/2024 Budget Authority Amount	0	0	50,000

CPA Summary

City of Newton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Reserve		**Municipal Equipment Reserv**		**Capital Reserve**		**Equipment Reserve**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,959,553	Cash Balance Jan 1	3,256,223	Cash Balance Jan 1	6,745,543	Cash Balance Jan 1	5,052,999	Cash Balance Jan 1	0	18,014,318
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer From Fire	5,000	Transfer From Fire	937,835	Transfer From Sanitation	0	Transfer From Sanitation	285,730			
Transfer From Street	318,020	Transfer From Police	336,121	Transfer From Wastewater	467,706	Transfer From Wastewater	663,759			
Transfer From Park	50,000	Transfer From Eng	39,081	Transfer From Waterworks	40,000	Transfer From Waterworks	329,596			
Transfer From Gen-Sales Tax	4,053,162	Transfer From IT	120,000	Transfer From Service Center	31,827	Transfer From Service Center	72,000			
Transfer From CVB-TIF	167,769	Transfer From Street	184,005	Transfer From Golf Course	25,000	Transfer From Golf Course	75,000			
Transfer From Admin	0	Transfer From Parks	101,055	Transfer From Airport	36,660	Transfer From Airport	42,000			
Sidewalk	0	Transfer From Cemetery	44,017	Transfer from Meridian	10,000	Transfer From Meridian Ctr	40,000			
Demolition	26,424	Transfer From Admin	1,229	Correction-2021	183,798	Library HVAC Mtce.	7,636			
		Transfer From Bldg. Mtce	10,846							
		Transfer From Law/Court	11,520							
Total Receipts	4,620,375	Total Receipts	1,785,709	Total Receipts	794,991	Total Receipts	1,515,721	Total Receipts	0	8,716,796
Resources Available:	7,579,928	Resources Available:	5,041,932	Resources Available:	7,540,534	Resources Available:	6,568,720	Resources Available:	0	26,731,114
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Expenditures	0	Fire Eqmt Expenditures	647,037	Sanitation Res Expenditures	0	Sanitation Eqmt Expenditures	32,581			
Street Expenditures	130,680	Police Eqmt Expenditures	189,277	Wastewater Res Expenditures	3,860	Wastewater Eqmt Expenditures	206,411			
Park Expenditures	0	Eng Eqmt Expenditures	41,761	Waterworks Res Expenditures	0	Waterworks Eqmt Expenditures	63,622			
TIF Expenditures	202,900	IT Eqmt Expenditures	119,512	Service Ctr Res Expenditures	8,435	Service Ctr Eqmt Expenditures	118,138			
Sales Tax Expenditures	2,186,711	Street Eqmt Expenditures	212,200	Golf Course Res Expenditures	3,681	Golf Course Eqmt Expenditures	108,459			
Admin Expenditures	0	Parks Eqmt Expenditures	18,144	Airport Res Expenditures	5,911	Airport Eqmt Expenditures	1,267			
Demolition	2,500	Cem Eqmt Expenditures	23,450	Meridian Res Expenditures	673	Meridian Eqmt Expenditures	9,556			
Housing	9,707	Admin Eqmt Expenditures	1,166			Library HVAC Mtce.	4,570			
Sidewalk	24,888	Law Eqmt Expenditures	6,957			Correction-2021	172,801			
		Bldg. Mtce. Eqmt Expend.	29,918							
Total Expenditures	2,557,386	Total Expenditures	1,289,422	Total Expenditures	22,560	Total Expenditures	717,405	Total Expenditures	0	4,586,773
Cash Balance Dec 31	5,022,542	Cash Balance Dec 31	3,752,510	Cash Balance Dec 31	7,517,974	Cash Balance Dec 31	5,851,315	Cash Balance Dec 31	0	22,144,341 **
										22,144,341 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Newton
will meet on August 22, 2023 at 7:00 PM at 210 E. 6th, Newton, Kansas 67114 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 210 E. 6th, Newton, Kansas 67114 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	21,643,574	45.806	23,584,898	53.711	26,328,831	8,593,845	56.211
Debt Service	5,173,421	10.066	6,141,984	10.049	6,455,485	1,383,447	9.049
Library	821,826	5.580	875,250	5.570	948,801	851,605	5.570
Airport	1,632,946	0.671	1,799,373	0.670	1,839,684	102,509	0.670
Special Liability	52,577	0.383	90,000	0.383	155,500	58,515	0.383
Special Highway	485,010		675,448		510,340		
Special Alcohol Program	16,312		30,000		30,000		
Special Parks/Recreation	16,312		30,000		30,000		
Convention/Visitors	152,468		231,748		231,344		
Sanitation	2,286,041		2,298,669		2,423,691		
Wastewater	8,875,219		8,466,618		7,442,879		
Waterworks	5,279,189		5,593,442		6,122,820		
Cemetery Endowment			25,000		25,000		
Special Law Enforcement	31,255		90,350		90,350		
Service Center	1,048,064		1,080,689		1,193,552		
Golf Course	1,350,780		1,506,099		2,042,507		
Meridian Center	469,040		592,534		594,819		
Wastewater Debt Service	2,531,237		2,511,354		1,166,576		
Waterworks Debt Service	163,674		163,074		636,549		
Prairie Fire RHID	51,572		100,000		100,000		
Cottonwood RHID	44,925		100,000		100,000		
CID - Holiday Inn	87,150		150,000		150,000		
Municipalities Fight Addicti					50,000		
Non-Budgeted Funds-A	4,586,773						
Totals	56,799,365	62.506	56,136,530	70.383	58,668,728	10,989,921	71.883
						*Revenue Neutral Rate***	*65.221*
Less: Transfers	11,740,338		11,143,579		10,243,680		
Net Expenditure	45,059,027		44,992,951		48,425,048		
Total Tax Levied	8,112,721		9,780,367		xxxxxxxxxxxxxxxxx		
Assessed Valuation	131,084,718		140,343,995		152,885,525		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	46,310,000		41,470,000		37,555,000		
Revenue Bonds	0		0		0		
Other	18,564,275		15,779,822		13,470,209		
Lease Purchase Principal	0		0		182,602		
Total	64,874,275		57,249,822		51,207,811		

*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 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. G-1319

Governing Body Member	Yes	No	No Vote
Leroy Kohen	X		
Rod Kreie	X		
Rich Stinnett	X		
Kathy Valentine	X		
TOTAL			

Certified:

Denise B Quarles

RESOLUTION NO. G-1319

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 65.221 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 22, 2023 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 71.883 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 22nd day of August, 2023 and SIGNED by the Mayor.

Leroy Koehn, Mayor

Attest:

Denise R. Duerksen, City Clerk

The Newton Kansan

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1320230

STATE OF KANSAS
SS.
COUNTY OF HARVEY

I, Dawn Schnepf, 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):

07/29/2023

Dawn R. Schnepf
Agent Signature

Subscribed and sworn to before me this

3rd day of August, A.D. 2023

Notary Public

Advertising Fee: $54.00

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024

Published in Newton Kansan
Jul 29, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Newton
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Revenue Bonds	0		0		0		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Donna Pickman
City Official Title: Finance Director

1320230

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