2024

State of Kansas
City

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Downs, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	990,393	295,847	
Debt Service	10-113	8	237,481	129,820	
Library	12-1220	8	32,033	26,162	
Industrial Promotion	12-1617H	9	20,256	5,786	
Special Highway		10	146,639		
Cemetery Care		10	9,389		
Special Parks and Recreation		11	4,105		
ARPA Grant		11	78,120		
Water and Sewer Utility		12	485,455		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxxx	2,003,871	457,615	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 68.619

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
PO Box 7
Galva, KS 67443
Email:
dscot@loyd-group.com, chenson@loyd-group.com

Attest: August 22, 2023
County Clerk

Governing Body

OSBORNE COUNTY Seal KANSAS

CITY OF DOWNS SEAL KANSAS

No insurance is provided.

City of Downs, Kansas

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	258,401	32,939	600	222	858	488
Debt Service	113,391	14,455	264	98	377	214
Library	22,848	2,913	53	20	76	43
Industrial Promotion	5,052	644	12	4	17	10
TOTAL	399,692	50,951	929	344	1,328	755

County Treas Motor Vehicle Estimate 50,951
County Treas Recreational Vehicle Estimate 929
County Treas 16/20M Vehicle Estimate 344
County Treas Commercial Vehicle Tax Estimate 1,328
County Treas Watercraft Tax Estimate 755

Motor Vehicle Factor 0.12748
Recreational Vehicle Factor 0.00232
16/20M Vehicle Factor 0.00086
Commercial Vehicle Factor 0.00332
Watercraft Factor 0.00189

No assurance is provided.

City of Downs, Kansas 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	City Equipment Reserve	19,860	5,000	5,000	12-1,117
Water and Sewer	Bond and Interest	70,000	70,000	70,000	12-825d
Water and Sewer	General	25,000	25,000	25,000	12-825d
General	Fire Equipment Reserve	36,060	2,000	2,000	12-1,117
General	ARPA Grant Fund	55,613	0	0	12-825d
ARPA Fund	General	0	16,526	10,000	12-825d
ARPA Fund	Fire Equipment Reserve	20,000	0	0	12-1,117
	Totals	226,533	118,526	112,000	
	Adjustments*				
	Adjusted Totals	226,533	118,526	112,000	

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

No assurance is provided.

City of Downs, Kansas

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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	101,139	Feb/Aug	Feb/Aug	3,480	27,589	2,452	28,616
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	546,670	Mar/Sept	Mar/Sept	13,567	85,396	11,348	87,604
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,546,071	1,407,695	Feb/Aug	Feb/Aug	4,873	62,567	4,652	64,166
Total Other					**2,055,504**			**21,920**	**175,552**	**18,452**	**180,386**
Total Indebtedness					**2,055,504**			**21,920**	**175,552**	**18,452**	**180,386**

No assurance is provided.

City of Downs, Kansas

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Skid Steer Loader	11/29/2019	72	4.70	50,009	22,036	9,451	9,452
Ditch Witch	11/22/2020	52	2.75	54,500	27,797	11,581	11,581
Oil Tank Lease	10/6/2021	60	2.75	41,300	30,229	8,033	8,033
Bobcat Loader	4/12/2022	60	3.13	82,889	67,793	16,267	16,267
Totals					**147,855**	**45,332**	**45,333**

No assurance is provided.

***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 Downs, Kansas
Osborne County

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

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$22,848	$26,162
Delinquent Tax	$500	$500
Motor Vehicle Tax	$3,700	$2,913
Recreational Vehicle Tax	$62	$53
16/20M Vehicle Tax	$17	$20
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$27,127	$29,648
Difference in Total Taxes:	$2,521	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,087,755	$5,824,998
Did Assessed Valuation Decrease?	No	
Levy Rate	4.491	4.491
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 Downs, Kansas 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	264,734	353,223	372,388
Receipts:			
Ad Valorem Tax	174,998	258,401	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,421	3,000	3,000
Motor Vehicle Tax	45,943	32,685	32,939
Recreational Vehicle Tax	867	545	600
16/20M Vehicle Tax	305	150	222
Commercial Vehicle Tax	1,206	932	858
Watercraft Tax	354	294	488
Gross Earning (Intangible) Tax	13,677	12,616	9,551
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Highway Connecting Links	10,000	8,000	8,000
Local Sales Tax	119,754	98,000	98,000
Franchise Tax	87,813	69,000	69,000
Dog Licenses	2,010	2,000	2,000
Other Licenses and Permits	6,849	7,000	7,000
Rural Fire Contracts & Runs	15,000	15,000	16,500
Swimming Pool	12,243	12,000	12,000
Court Fines & Impound Fees	650	2,000	2,000
Rent	2,830	7,000	7,000
Clinic Rent	4,200	4,000	4,000
Reimbursements	23,372	1,000	1,000
Sale of Cemetery Lots & City Property	22,309	0	0
Transfer from Water & Sewer Utility	25,000	25,000	25,000
Memorials Fire Department	23,124	0	0
Donations	20,846	0	0
Federal Grant	62,112	0	0
Transfer from ARPA Fund	0	16,526	10,000
In Lieu of Taxes (IRB)	6,290	5,000	5,000
Prior Year Cancelled Encumbrance	1,507	0	0
Interest on Idle Funds	1,621	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	22,725	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**718,026**	**588,149**	**322,158**
Resources Available:	**982,760**	**941,372**	**694,546**

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	982,760	941,372	694,546
Expenditures:			
General Government	126,209	119,500	130,000
Maintenance Shop	0	10,000	10,000
Street Improvement	119,484	132,484	137,485
Fire	26,151	31,500	31,500
Park	31,211	36,000	36,000
Recreation	0	5,000	5,000
Swimming Pool	50,625	40,500	40,500
Cemetery	14,193	12,000	12,000
Memorial Hall	15,371	14,000	14,700
Sub-Total detail page	383,244	400,984	417,185
Audit and Budget	7,850	10,000	10,000
Utilities	63,509	60,000	70,000
Employee benefits	62,867	90,000	90,000
Transfer to City Equipment Reserve Fund	19,860	5,000	5,000
Transfer to Fire Equipment Reserve Fund	36,060	2,000	2,000
Clinic	534	1,000	1,000
Transfer to ARPA Grant Fund	55,613	0	0
Cash Forward (2024 column)			395,208
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**629,537**	**568,984**	**990,393**
Unencumbered Cash Balance Dec 31	353,223	372,388	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	775,152	752,387	990,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	990,393
		Tax Required	295,847
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	295,847

No assurance is provided.

City of Downs, Kansas 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	35,742	60,000	50,000
Contractual	78,102	55,000	70,000
Commodities	12,365	4,500	10,000
Total	**126,209**	**119,500**	**130,000**
Maintenance Shop			
Contractual	0	5,000	5,000
Commodities	0	5,000	5,000
Total	**0**	**10,000**	**10,000**
Street Improvement			
Personal Services	4,767	13,000	5,000
Contractual	70,346	60,000	70,000
Commodities	44,371	42,000	45,000
Lease Purchases	0	17,484	17,485
Total	**119,484**	**132,484**	**137,485**
Fire			
Personal Services	3,000	7,000	3,000
Contractual	14,154	23,000	23,000
Commodities	8,997	1,500	5,500
Total	**26,151**	**31,500**	**31,500**
Park			
Personal Services	16,889	22,000	22,000
Contractual	2,062	7,500	7,500
Commodities	12,260	6,500	6,500
Total	**31,211**	**36,000**	**36,000**
Recreation			
Contractual	0	2,500	2,500
Commodities	0	2,500	2,500
Total	**0**	**5,000**	**5,000**
Swimming Pool			
Personal Services	26,549	26,000	26,000
Contractual	2,239	7,500	7,500
Commodities	21,837	7,000	7,000
Total	**50,625**	**40,500**	**40,500**
Cemetery			
Personal Services	9,655	9,000	9,000
Contractual	1,395	2,000	2,000
Commodities	3,143	1,000	1,000
Total	**14,193**	**12,000**	**12,000**
Memorial Hall			
Personal Services	9,655	9,100	9,500
Contractual	3,421	4,200	4,200
Commodities	2,295	700	1,000
Total	**15,371**	**14,000**	**14,700**
Page Total	**383,244**	**400,984**	**417,185**

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

City of Downs, Kansas 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	844	5,305	21,753
Receipts:			
Ad Valorem Tax	151,868	113,391	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,807	500	500
Motor Vehicle Tax	8,196	28,361	14,455
Recreational Vehicle Tax	155	473	264
16/20M Vehicle Tax	55	131	98
Commercial Vehicle Tax	215	809	377
Watercraft Tax	61	255	214
Transfer from Water and Sewer Utility	70,000	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,357**	**213,920**	**85,908**
Resources Available:	**233,201**	**219,225**	**107,661**
Expenditures:			
Water Loan - Principal	87,606	27,589	28,616
Water Loan - Interest	42,914	3,480	2,452
Sewer Loan - Principal	83,243	85,396	87,604
Sewer Loan - Interest	14,133	13,567	11,348
Water Loan - Principal	0	62,567	64,166
Water Loan - Interest	0	4,873	4,652
Cash Basis Reserve (2024 column)			38,643
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**227,896**	**197,472**	**237,481**
Unencumbered Cash Balance Dec 31	5,305	21,753	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	237,038	254,779	237,481
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	237,481
		Tax Required	129,820
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	129,820

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	2,266
Receipts:			
Ad Valorem Tax	19,816	22,848	xxxxxxxxxxxxxxxxxx
Delinquent Tax	780	500	500
Motor Vehicle Tax	3,372	3,700	2,913
Recreational Vehicle Tax	64	62	53
16/20M Vehicle Tax	23	17	20
Commercial Vehicle Tax	89	106	76
Watercraft Tax	24	33	43
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,168**	**27,266**	**3,605**
Resources Available:	**24,168**	**27,266**	**5,871**
Expenditures:			
Appropriation to Library	24,168	25,000	32,033
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**24,168**	**25,000**	**32,033**
Unencumbered Cash Balance Dec 31	0	2,266	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	24,633	30,630	32,033
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,033
		Tax Required	26,162
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	26,162

No assurance is provided.

City of Downs, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,093	8,730	13,783
Receipts:			
Ad Valorem Tax	5	5,052	xxxxxxxxxxxxxxxxx
Delinquent Tax	158	0	0
Motor Vehicle Tax	0	1	644
Recreational Vehicle Tax	0	0	12
16/20M Vehicle Tax	0	0	4
Commercial Vehicle Tax	0	0	17
Watercraft Tax	0	0	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**163**	**5,053**	**687**
Resources Available:	13,256	13,783	14,470
Expenditures:			
Payments to Downs Enterprise	4,526	0	0
Cash Forward (2024 column)			20,256
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,526**	**0**	**20,256**
Unencumbered Cash Balance Dec 31	8,730	13,783	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,529	13,625	20,256
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	20,256
		Tax Required	5,786
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,786

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas 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	102,124	111,786	124,609
Receipts:			
State of Kansas Gas Tax	21,929	22,190	22,030
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,929**	**22,190**	**22,030**
Resources Available:	**124,053**	**133,976**	**146,639**
Expenditures:			
Contractual Services	4,267	2,000	2,000
Commodities	8,000	100	100
Bobcat Loader Lease Purchase	0	7,267	8,283
Cash Forward (2024 column)			136,256
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,267**	**9,367**	**146,639**
Unencumbered Cash Balance Dec 31	111,786	124,609	0
2022/2023/2024 Budget Authority Amount:	118,422	129,363	146,639

Adopted Budget

Cemetery Care	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,946	10,889	8,889
Receipts:			
Donations	875	500	500
Interest on Idle Funds	68		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**943**	**500**	**500**
Resources Available:	**10,889**	**11,389**	**9,389**
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	500	500
Cash Forward (2024 column)			6,889
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**9,389**
Unencumbered Cash Balance Dec 31	10,889	8,889	0
2022/2023/2024 Budget Authority Amount:	10,303	8,446	9,389

No assurance is provided.

City of Downs, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,944	1,105	2,105
Receipts:			
Grain Sales	2,167	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,167**	**2,000**	**2,000**
Resources Available:	**4,111**	**3,105**	**4,105**
Expenditures:			
Commodities	3,006	1,000	4,105
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,006**	**1,000**	**4,105**
Unencumbered Cash Balance Dec 31	1,105	2,105	0
2022/2023/2024 Budget Authority Amount:	3,880	4,944	4,105

Adopted Budget

ARPA Grant	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,908	94,646	78,120
Receipts:			
Transfer from General	55,613	0	0
Interest on Idle Funds			
Miscellaneous	125	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,738**	**0**	**0**
Resources Available:	**114,646**	**94,646**	**78,120**
Expenditures:			
Transfer to General	0	16,526	10,000
Transfer to Fire Equipment Reserve	20,000	0	0
Cash Forward (2024 column)			68,120
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,000**	**16,526**	**78,120**
Unencumbered Cash Balance Dec 31	94,646	78,120	0
2022/2023/2024 Budget Authority Amount:	0	84,521	78,120

See Tab A

No assurance is provided.

City of Downs, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,147	90,837	76,355
Receipts:			
Sales	446,577	408,000	408,000
Connection Fees	1,660	100	100
Reimbursed Expenses	0	1,000	1,000
Expansion Contribution	0	0	0
Loan Proceeds	0	0	0
CDBG Proceeds	0	0	0
Prior Year Cancelled Encumbrances	1,403	0	0
Interest on Idle Funds			
Miscellaneous	13,923	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**463,563**	**409,100**	**409,100**
Resources Available:	**464,710**	**499,937**	**485,455**
Expenditures:			
Water Production			
Personal Services	24,307	31,000	31,000
Contractual	52,710	40,000	60,000
Commodities	68,972	112,000	92,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Sewer			
Personal Services	24,138	29,000	29,000
Contractual	17,580	11,000	16,000
Commodities	8,244	20,000	15,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vaccum	0	5,791	5,791
General and Administative			
Personal Services	41,758	34,000	34,000
Contractual	30,942	25,000	33,000
Commodities	2,641	1,000	2,000
Ditch Witch Vaccum	0	5,791	5,791
Other Expenditures			
Sales Tax	4,291	3,000	3,000
Water Protection Fee	1,761	2,000	2,000
Transfer to Bond and Interest - Water	70,000	70,000	70,000
Transfer to General Fund	25,000	25,000	25,000
Cash Forward (2024 column)			52,873
Miscellaneous	1,529	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**373,873**	**423,582**	**485,455**
Unencumbered Cash Balance Dec 31	90,837	76,355	0
2022/2023/2024 Budget Authority Amount:	413,638	415,347	485,455

See Tab C

No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Equipment Reserve		**Freda Collar Trust**		**Sypulski Trust**		**Memorial Hall**		**Truck Route**		
Unencumbered Cash Balance Jan 1	15,375	Unencumbered Cash Balance Jan 1	2,132	Unencumbered Cash Balance Jan 1	33,830	Unencumbered Cash Balance Jan 1	22,938	Unencumbered Cash Balance Jan 1	4,480	Total 78,755
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	2,257	None	0	None	0	Grants	0	None	0	
Trf from General Fund	36,060									
Trf from ARPA	20,000									
Donation (2023)	200									
Total Receipts	58,517	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	58,517
Resources Available:	73,892	Resources Available:	2,132	Resources Available:	33,830	Resources Available:	22,938	Resources Available:	4,480	137,272
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bunker Gear	46,716	None	0	None	0	Commodities	57	None	0	
Total Expenditures	46,716	Total Expenditures	0	Total Expenditures	0	Total Expenditures	57	Total Expenditures	0	46,773
Cash Balance Dec 31	27,176	Cash Balance Dec 31	2,132	Cash Balance Dec 31	33,830	Cash Balance Dec 31	22,881	Cash Balance Dec 31	4,480	**90,499** **
										90,499 **

**Note: These two block figures should agree.

No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		(6) Fund Name:		
Cemetery Endowment		**Ambulance Fund**		**Marie Thomas Trust**		**Memorial Park Trust Fund**		**City Equipment Reserve Fund**		**Geometric Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,067	Cash Balance Jan 1	5,653	Cash Balance Jan 1	6,292	Cash Balance Jan 1	3,841	Cash Balance Jan 1	15,700	Cash Balance Jan 1	41,302	90,855
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	None	0	Donations	0	Transfer from General Fund	19,860	None	0	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	19860	Total Receipts	0	19,860
Resources Available:	18,067	Resources Available:	5,653	Resources Available:	6,292	Resources Available:	3,841	Resources Available:	35,560	Resources Available:	41,302	110,715
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	None	0	Miscellaneous	2,001	Contractual Services	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,001	Total Expenditures	0	2,001
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	3,841	Cash Balance Dec 31	33,559	Cash Balance Dec 31	41,302	108,714 **
												108,714 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Downs, Kansas

will meet on August 21, 2023 at 6:00 PM at City Hall, Downs, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall, Downs, KS and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	629,537	39.891	568,984	50.789	990,393	295,847	50.789
Debt Service	227,896	34.615	197,472	22.287	237,481	129,820	22.287
Library	24,168	4.517	25,000	4.491	32,033	26,162	4.491
Industrial Promotion	4,526	0.001		0.993	20,256	5,786	0.993
Special Highway	12,267		9,367		146,639		
Cemetery Care			2,500		9,389		
Special Parks and Recreation	3,006		1,000		4,105		
ARPA Grant	20,000		16,526		78,120		
Water and Sewer Utility	373,873		423,582		485,455		
Non-Budgeted Funds-A	46,773						
Non-Budgeted Funds-B	2,001						
Totals	1,344,047	79.024	1,244,431	78.560	2,003,871	457,615	78.560
						*Revenue Neutral Rate***	*68.619*
Less: Transfers	226,533		118,526		112,000		
Net Expenditure	1,117,514		1,125,905		1,891,871		
Total Tax Levied	357,693		399,692		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,526,492		5,087,755		5,824,998		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,444,969	2,226,353	2,055,504
Lease Purchase Principal	106,599	195,801	147,855
Total	2,551,568	2,422,154	2,203,359

*Tax rates are expressed in mills

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

Miranda Robinson
Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Downs's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 27, 2023, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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*Tax rates are expressed in mills

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

Miranda Robinson
Official Title: City Clerk

No assurance is provided.

Roll Call Vote

A Roll Call Vote of the City of Downs To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2023
Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
John Cordill	☑		
Charlie Stevens	☑		
Joyce Hake	☑		
Devin Renken	☑		
Heather Hancock	☑		
TOTAL			

Certified:

Miranda Robinson

Miranda Robinson, City Clerk



Resolution No. 2023-02

A RESOLUTION OF THE CITY OF DOWNS, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 68.619 mills by the Osborne County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Downs hereby set a public hearing regarding its intention to exceed the Revenue Neutral Rate for August 21, 2023 at 6:00 p.m. held at City Hall at 715 Railroad Downs, KS 67437. and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Downs expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 78.56 mills.

Section 3. The Governing Body of the City of Downs directs the City Clerk to provide this resolution to the Osborne County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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

ADOPTED this 21st day of August, 2023 and **SIGNED** by the Mayor.

Vienna Janis

Vienna Janis, Mayor

CITY OF DOWNS SEAL KANSAS

Attested:

Miranda Robinson

Miranda Robinson, City Clerk

(Published Thursday, Aug. 3, 2023, in the Downs News & Times.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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*Tax rates are expressed in mills

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

Miranda Robinson

Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DOWNS, **HEREBY NOTIFIES THE** OSBORNE **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 78.56. The date of our hearing is August 21, 2023 at 6:00 AM/PM and will be held at 715 RAILROAD ST. in DOWNS, 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, 2023.

WITNESS my hand and official seal on July 17, 2023.

(Seal) CITY OF DOWNS SEAL KANSAS

Clerk or Officer of Governing Body

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