State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Downs, Kansas

will meet on September 3, 2024 at 6:00 PM at 715 Railroad Street, 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 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 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	520,688	50.789	625,185	50.720	1,178,959	320,077	50.720
Debt Service	227,896	22.287	156,883	22.256	285,046	140,453	22.256
Library	27,508	4.491	28,000	4.485	33,640	28,303	4.485
Industrial Promotion	5,826	0.993		0.992	21,526	6,259	0.992
Special Highway	20,163		10,383		147,040		
Cemetery Care			2,500		9,809		
Special Parks and Recreation	3,000		4,105		3,967		
ARPA Grant	24,409		70,980				
Water and Sewer Utility	329,663		432,582		647,537		
Capital Improvement					30,000		
Housing Initiative					10,000		
Non-Budgeted Funds-A	48,848						
Non-Budgeted Funds-B	433						
Totals	1,208,434	78.560	1,330,618	78.453	2,367,524	495,092	78.453
						*Revenue Neutral Rate***	*72.516*
Less: Transfers	130,387		202,980		114,000		
Net Expenditure	1,078,047		1,127,638		2,253,524		
Total Tax Levied	399,692		457,615		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,087,755		5,832,952		6,310,678		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,226,353	2,055,504	1,879,952
Lease Purchase Principal	195,801	147,855	106,948
Total	2,422,154	2,203,359	1,986,900

*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.

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle 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	1,178,959	320,077	50.676
Debt Service	10-113	8	285,046	140,453	22.237
Library	12-1220	8	33,640	28,303	4.481
Industrial Promotion	12-1617H	9	21,526	6,259	0.991
		9			
Special Highway		10	147,040		
Cemetery Care		10	9,809		
Special Parks and Recreation		11	3,967		
ARPA Grant		11			
Water and Sewer Utility		12	647,537		
Capital Improvement		13	30,000		
Housing Initiative		14	10,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxxx	2,367,524	495,092	78.385
Budget Hearing Notice		16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			6316170
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 72.516

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

Attest: September 5, 2024
Heather Nichole Retzlaff
County Clerk

John L. Brunette
John Brodell
Vienna Jarvis
Governing Body

CITY OF DOWNS SEAL KANSAS

OSBORNE CO

No assurance is provided.

City of Downs, Kansas

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	295,847	31,090	758	398	2,019	486
Debt Service	129,820	13,642	332	174	886	214
Library	26,162	2,749	67	35	178	43
Industrial Promotion	5,786	608	15	8	39	10
TOTAL	457,615	48,089	1,172	615	3,122	753

County Treas Motor Vehicle Estimate	48,089
County Treas Recreational Vehicle Estimate	1,172
County Treas 16/20M Vehicle Estimate	615
County Treas Commercial Vehicle Tax Estimate	3,122
County Treas Watercraft Tax Estimate	753

Motor Vehicle Factor	0.10509
Recreational Vehicle Factor	0.00256
16/20M Vehicle Factor	0.00134
Commercial Vehicle Factor	0.00682
Watercraft Factor	0.00165

No assurance is provided.

City of Downs, Kansas 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	City Equipment Reserve	5,000	5,000	5,000	12-1,117
Waer and Sewer	Bond and Interest	76,369	70,000	70,000	12-825d
Water and Sewer	General	5,000	25,000	25,000	12-825d
General	Fire Equipment Reserve	16,642	2,000	4,000	12-1,117
ARPA Fund	General	24,409	48,650	0	12-825d
General	Special Parks & Recreation	2,967	0	0	12-1,117
General	Capital Improvement Fund	0	30,000	0	12-1,117
General	Housing Initiative Fund	0	0	10,000	
ARPA Fund	Water and Sewer	0	22,330	0	
	Totals	130,387	202,980	114,000	
	Adjustments*				
	Adjusted Totals	130,387	202,980	114,000	

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

No assurance is provided.

City of Downs, Kansas 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:											
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	73,550	Feb/Aug	Feb/Aug	2,452	28,616	1,387	29,682
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	461,274	Mar/Sept	Mar/Sept	13,567	85,396	1,394	15,368
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,546,071	1,345,128	Feb/Aug	Feb/Aug	4,652	64,166	27,695	65,806
Total Other					**1,879,952**			**20,671**	**178,178**	**30,476**	**110,856**
Total Indebtedness					**1,879,952**			**20,671**	**178,178**	**30,476**	**110,856**

No assurance is provided.

City of Downs, Kansas

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Skid Steer Loader	11/29/2019	72	4.70	50,009	13,531	9,452	9,452
Ditch Witch	11/22/2020	52	2.75	54,500	16,905	11,581	11,581
Oil Tank Lease	10/6/2021	60	2.75	41,300	22,978	8,033	8,033
Bobcat Loader	4/12/2022	60	3.13	82,889	53,534	16,267	16,267
Totals					**106,948**	**45,333**	**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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$26,162	$28,303
Delinquent Tax	$500	$500
Motor Vehicle Tax	$2,913	$2,749
Recreational Vehicle Tax	$53	$67
16 20M Vehicle Tax	$20	$35
TOTAL TAXES	$29,648	$31,654
Difference in Total Taxes:	$2,006	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,832,952	$6,310,678
Did Assessed Valuation Decrease?	No	
Levy Rate	4.485	4.485
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

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	353,223	512,594	544,064
Receipts:			
Ad Valorem Tax	277,171	295,847	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,738	3,000	3,000
Motor Vehicle Tax	31,348	32,939	31,090
Recreational Vehicle Tax	675	600	758
16/20M Vehicle Tax	267	222	398
Commercial Vehicle Tax	1,565	858	2,019
Watercraft Tax	0	488	486
Gross Earning (Intangible) Tax	0	9,551	12,567
Highway Connecting Links	10,000	8,000	8,000
Local Sales Tax	121,429	98,000	98,000
Franchise Tax	83,714	69,000	69,000
Dog Licenses	2,080	2,000	2,000
Other Licenses and Permits	4,197	7,000	7,000
Rural Fire Contracts & Runs	16,071	16,500	16,500
Swimming Pool	13,116	12,000	12,000
Court Fines & Impound Fees	320	2,000	2,000
Rent	7,080	7,000	7,000
Clinic Rent	0	4,000	4,000
Reimbursements	19,180	1,000	1,000
Sale of Cemetery Lots & City Property	821	0	0
Transfer from Water & Sewer Utility	5,000	25,000	25,000
Memorials Fire Department	9,355	0	0
Donations	42,443	0	0
Federal Grant	0	0	0
Transfer from ARPA Fund	24,409	48,650	0
In Lieu of Taxes (IRB)	6,369	5,000	5,000
Prior Year Cancelled Encumbrance	1,206	0	0
Interest on Idle Funds	5,318	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,187	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**680,059**	**656,655**	**314,818**
Resources Available:	**1,033,282**	**1,169,249**	**858,882**

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,033,282	1,169,249	858,882
Expenditures:			
General Government	106,776	130,000	130,000
Maintenance Shop	8,448	10,000	10,000
Street Improvement	83,376	137,485	137,485
Fire	24,112	31,500	31,500
Park	28,237	36,000	36,000
Recreation	0	5,000	5,000
Swimming Pool	46,241	40,500	45,500
Cemetery	13,385	12,000	16,000
Memorial Hall	24,189	14,700	22,000
Sub-Total detail page	334,764	417,185	433,485
Audit and Budget	9,575	10,000	10,000
Utilities	69,337	70,000	70,000
Employee benefits	64,309	90,000	90,000
Transfer to City Equipment Reserve Fund	5,000	5,000	5,000
Transfer to Fire Equipment Reserve Fund	16,642	2,000	2,000
Clinic	626	1,000	1,000
Transfer to Capital Improvement Fund	0	30,000	0
Lease Payments	17,468	0	0
Transfer to Special Parks and Recreation	2,967	0	0
Transfer to Housing Initiative Fund	0	0	10,000
Cash Reserve (2025 column)			557,474
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**520,688**	**625,185**	**1,178,959**
Unencumbered Cash Balance Dec 31	512,594	544,064	xxxxxxxxxxxxxxxxxxxxxx
2023/2024 2025 Budget Authority Amount:	752,387	990,393	1,178,959
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,178,959
		Tax Required	320,077
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	320,077

No assurance is provided.

City of Downs, Kansas 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	44,662	50,000	50,000
Contractual	59,033	70,000	70,000
Commodities	3,081	10,000	10,000
Total	**106,776**	**130,000**	**130,000**
Maintenance Shop			
Contractual	51	5,000	5,000
Commodities	8,397	5,000	5,000
Total	**8,448**	**10,000**	**10,000**
Street Improvement			
Personal Services	7,583	5,000	10,000
Contractual	19,734	70,000	50,000
Commodities	56,059	45,000	60,000
Lease Purchases		17,485	17,485
Total	**83,376**	**137,485**	**137,485**
Fire			
Personal Services	2,370	3,000	3,000
Contractual	16,320	23,000	23,000
Commodities	5,422	5,500	5,500
Total	**24,112**	**31,500**	**31,500**
Park			
Personal Services	16,460	22,000	22,000
Contractual	1,469	7,500	3,000
Commodities	10,308	6,500	11,000
Total	**28,237**	**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	28,377	26,000	28,000
Contractual	6,087	7,500	7,500
Commodities	11,777	7,000	10,000
Total	**46,241**	**40,500**	**45,500**
Cemetery			
Personal Services	9,532	9,000	10,000
Contractual	63	2,000	2,000
Commodities	3,790	1,000	4,000
Total	**13,385**	**12,000**	**16,000**
Memorial Hall			
Personal Services	9,531	9,500	10,000
Contractual	12,385	4,200	10,000
Commodities	2,273	1,000	2,000
Total	**24,189**	**14,700**	**22,000**
Page Total	**334,764**	**417,185**	**433,485**

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

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	5,305	0	58,845
Receipts:			
Ad Valorem Tax	116,091	129,820	xxxxxxxxxxxxxxxxxx
Delinquent Tax	937	500	500
Motor Vehicle Tax	27,202	14,455	13,642
Recreational Vehicle Tax	586	264	332
16/20M Vehicle Tax	48	98	174
Commercial Vehicle Tax	1,358	377	886
Watercraft Tax	0	214	214
Transfer from Water and Sewer Utility	76,369	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**222,591**	**215,728**	**85,748**
Resources Available:	**227,896**	**215,728**	**144,593**
Expenditures:			
Water Loan - Principal	90,156	28,616	29,682
Water Loan - Interest	40,154	2,452	1,327
Sewer Loan - Principal	85,396	48,553	13,368
Sewer Loan - Interest	12,190	8,444	1,394
Water Loan - Principal	0	64,166	65,806
Water Loan - Interest	0	4,652	27,695
Cash Reserve (2025 column)			143,774
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**227,896**	**156,883**	**285,046**
Unencumbered Cash Balance Dec 31	0	58,845	xxxxxxxxxxxxxxxxxx
2023 2024 2025 Budget Authority Amount:	254,779	237,481	285,046
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	285,046
		Tax Required	140,453
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	140,453

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	1,765
Receipts:			
Ad Valorem Tax	23,392	26,162	xxxxxxxxxxxxxxxxxx
Delinquent Tax	293	500	500
Motor Vehicle Tax	3,550	2,913	2,739
Recreational Vehicle Tax	76	53	67
16/20M Vehicle Tax	20	20	35
Commercial Vehicle Tax	177	76	178
Watercraft Tax		41	43
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,508**	**29,765**	**3,572**
Resources Available:	**27,508**	**29,765**	**5,337**
Expenditures:			
Appropriation to Library	27,508	28,000	33,640
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,508**	**28,000**	**33,640**
Unencumbered Cash Balance Dec 31	0	1,765	xxxxxxxxxxxxxxxxxx
2023 2024 2025 Budget Authority Amount:	30,630	32,033	33,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,640
		Tax Required	28,303
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	28,303

No assurance is provided.

City of Downs, Kansas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,730	8,114	14,587
Receipts:			
Ad Valorem Tax	5,174	5,786	xxxxxxxxxxxxxxxxxx
Delinquent Tax	35	0	0
Motor Vehicle Tax	1	644	608
Recreational Vehicle Tax	0	12	15
16-20M Vehicle Tax	0	4	8
Commercial Vehicle Tax	0	17	39
Watercraft Tax	0	10	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,210**	**6,473**	**680**
Resources Available:	13,940	14,587	15,267
Expenditures:			
Payments to Downs Enterprise	5,826	0	6,311
Cash Reserve (2025 column)			15,215
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,826**	**0**	**21,526**
Unencumbered Cash Balance Dec 31	8,114	14,587	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	13,625	20,256	21,526
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	21,526
		Tax Required	6,259
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	6,259

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16-20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas 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	111,786	113,353	125,010
Receipts:			
State of Kansas Gas Tax	21,730	22,040	22,030
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,730**	**22,040**	**22,030**
Resources Available:	**133,516**	**135,393**	**147,040**
Expenditures:			
Contractual Services	400	2,000	2,000
Commodities	11,479	100	100
Bobcat Loader Lease Purchase	8,284	8,283	8,283
Cash Reserve (2025 column)			136,657
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,163**	**10,383**	**147,040**
Unencumbered Cash Balance Dec 31	113,353	125,010	0
2023/2024/2025 Budget Authority Amount:	129,363	146,639	147,040

Adopted Budget

Cemetery Care	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,889	11,309	9,309
Receipts:			
Donations	275	500	500
Interest on Idle Funds	145		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**420**	**500**	**500**
Resources Available:	**11,309**	**11,809**	**9,809**
Expenditures:			
Contractual Services		1,000	1,000
Commodities		1,000	1,000
Capital Outlay		500	500
Cash Reserve (2025 column)			7,309
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**9,809**
Unencumbered Cash Balance Dec 31	11,309	9,309	0
2023/2024/2025 Budget Authority Amount:	8,446	9,389	9,809

No assurance is provided.

City of Downs, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,105	4,072	1,967
Receipts:			
Grain Sales	0	2,000	2,000
Donations	3,000		
Transfer from General Fund	2,967		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,967**	**2,000**	**2,000**
Resources Available:	**7,072**	**6,072**	**3,967**
Expenditures:			
Commodities	3,000	4,105	3,967
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,000**	**4,105**	**3,967**
Unencumbered Cash Balance Dec 31	4,072	1,967	0
2023/2024 2025 Budget Authority Amount:	4,944	4,105	3,967

Adopted Budget **ARPA Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	94,646	70,733	0
Receipts:			
Transfer from General	0	0	0
Interest on Idle Funds	496	247	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**496**	**247**	**0**
Resources Available:	**95,142**	**70,980**	**0**
Expenditures:			
Transfer to General	24,409	48,650	0
Transfer to Fire Equipment Reserve	0	0	0
Transfer to Water and Sewer	0	22,330	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,409**	**70,980**	**0**
Unencumbered Cash Balance Dec 31	70,733	0	0
2023/2024 2025 Budget Authority Amount:	84,521	78,120	0

No assurance is provided.

City of Downs, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,837	239,589	238,437
Receipts:			
Sales	460,171	408,000	408,000
Connection Fees	2,146	100	100
Reimbursed Expenses	16	1,000	1,000
Expansion Contribution	0	0	0
Loan Proceeds	0	0	0
CDBG Proceeds	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
Transfer from ARPA	0	22,330	0
Interest on Idle Funds			
Miscellaneous	16,082		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**478,415**	**431,430**	**409,100**
Resources Available:	**569,252**	**671,019**	**647,537**
Expenditures:			
Water Production			
Personal Services	23,890	31,000	31,000
Contractual	42,088	60,000	60,000
Commodities	29,023	92,000	92,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vaccum	0	5,791	5,791
Sewer			
Personal Services	23,830	29,000	29,000
Contractual	19,714	16,000	16,000
Commodities	7,762	15,000	15,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vaccum		5,791	5,791
General and Administative			
Personal Services	33,587	34,000	34,000
Contractual	32,414	33,000	33,000
Commodities	2,884	2,000	2,000
Other Expenditures			
Sales Tax	5,548	3,000	3,000
Water Protection Fee	1,754	2,000	2,000
Transfer to Bond and Interest - Water	76,369	70,000	70,000
Transfer to General Fund	5,000	25,000	25,000
Lease Payments	19,582		
Cash Reserve (2025 column)			214,955
Miscellaneous	6,218		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**329,663**	**432,582**	**647,537**
Unencumbered Cash Balance Dec 31	239,589	238,437	0
2023/2024/2025 Budget Authority Amount:	415,347	485,455	647,537

No assurance is provided.

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	30,000
Receipts:			
Transfer from General Fund	0	30,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**30,000**	**0**
Resources Available:	**0**	**30,000**	**30,000**
Expenditures:			
Capital outlay	0	0	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**30,000**
Unencumbered Cash Balance Dec 31	0	30,000	0
2023/2024/2025 Budget Authority Amount:	0	0	30,000

No assurance is provided.

City of Downs, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Housing Initiative**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General	0	0	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**10,000**
Resources Available:	**0**	**0**	**10,000**
Expenditures:			
Housing Grants	0	0	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**10,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	10,000

No assurance is provided.

0

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:		
Fire Equipment Reserve		**Freda Collar Trust**		**Sypulski Trust**		**Memorial Hall**		**Truck Route**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	73,692	Cash Balance Jan 1	2,132	Cash Balance Jan 1	33,830	Cash Balance Jan 1	22,881	Cash Balance Jan 1	4,480	137,015
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	75	None		None		None		None		
Trf from General Fund	0									
Trf from ARPA	16,642									
Total Receipts	16,717	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	16,717
Resources Available:	90,409	Resources Available:	2,132	Resources Available:	33,830	Resources Available:	22,881	Resources Available	4,480	153,732
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bunker Gear	46,716	Commodities	2,132	None		None		None		
Total Expenditures	46,716	Total Expenditures	2,132	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	48,848
Cash Balance Dec 31	43,693	Cash Balance Dec 31	0	Cash Balance Dec 31	33,830	Cash Balance Dec 31	22,881	Cash Balance Dec 31	4,480	**104,884** **
										104,884 **

**Note: These two block figures should agree.

No assurance is provided.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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 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 Jan 1	41,302	108,714
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		None		Donations	2,885	Transfer from General Fund	5,000	None		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	2885	Total Receipts	5000	Total Receipts	0	7,885
Resources Available:	18,067	Resources Available	5,653	Resources Available	6,292	Resources Available	6,726	Resources Available	38,559	Resources Available	41,302	116,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Miscellaneous	1,012	None		Miscellaneous	14,579	Contractual Services	433	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,012	Total Expenditures	0	Total Expenditures	14,579	Total Expenditures	433	16,024
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	5,280	Cash Balance Dec 31	6,726	Cash Balance Dec 31	23,980	Cash Balance Dec 31	40,869	100,575
												100,575

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Downs, Kansas

will meet on September 3, 2024 at 6:00 PM at 715 Railroad Street, 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 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 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	520,688	50.789	625,185	50.720	1,178,959	320,077	50.720
Debt Service	227,896	22.287	156,883	22.256	285,046	140,453	22.256
Library	27,508	4.491	28,000	4.485	33,640	28,303	4.485
Industrial Promotion	5,826	0.993		0.992	21,526	6,259	0.992
Special Highway	20,163		10,383		147,040		
Cemetery Care			2,500		9,809		
Special Parks and Recreation	3,000		4,105		3,967		
ARPA Gram	24,409		70,980				
Water and Sewer Utility	329,663		432,582		647,537		
Capital Improvement					30,000		
Housing Initiative					10,000		
Non-Budgeted Funds-A	48,848						
Non-Budgeted Funds-B	433						
Totals	1,208,434	78.560	1,330,618	78.453	2,367,524	495,092	78.453
						*Revenue Neutral Rate***	72.516
Less: Transfers	130,387		202,980		114,000		
Net Expenditure	1,078,047		1,127,638		2,253,524		
Total Tax Levied	399,692		457,615		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,087,755		5,832,952		6,310,678		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,226,353	2,055,504	1,879,952
Lease Purchase Principal	195,801	147,855	106,948
Total	2,422,154	2,203,359	1,986,900

*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.

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 78.453. The date of our hearing is September 3 at 6:00 AM/PM and will be held at 715 RAILROAD STREET 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, 2024.

WITNESS my hand and official seal on JULY 16, 2024.

(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.

RESOLUTION NO. 2024-02

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

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 72.516 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 held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Downs 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 DOWNS:

The City of Downs shall levy a property tax rate exceeding the Revenue Neutral Rate of 78.453 mills.

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

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

Vienna Janis

Vienna Janis, Mayor

Attested:

Miranda Robinson

Miranda Robinson, City Clerk

(seal)



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 September 3 ,2024
Resolution No. 2024-2

Governing Body Member	Yes	No	No Vote
John Bisnette	✓		
John Cordell	✓		
Heather Hancock	✓		
Collin Jones	✓		
Devin Renken	✓		
TOTAL	5	0	

Certified:
Miranda Robinson, City Clerk

CITY OF DOWNS SEAL KANSAS

(Published Thursday, August 15, 2024, in the Downs News & Times.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Miranda Robinson

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