State of Kansas
City

2022

CERTIFICATE

To the Clerk of Brown County, State of Kansas

We, the undersigned, officers of

City of Horton

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,767,760	390,393	
Debt Service	10-113	8	3,131		
Library	12-1220	8	63,235	56,043	
Industrial		9			
		9			
Special Highway		10	111,307		
Electric		10	1,994,891		
Water		11	400,480		
Sewer		11	554,066		
Solid Waste		12	106,342		
Court Diversion		12	13,453		
Sales Tax Revenue		13	126,625		
Equipment Reserve		13	156,386		
Public Bldg Reserve		14	8,596		
911 Wireless		15	32,378		
Employee Benefit		16			
Capital Improvement		17	180,000		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	5,518,650	446,436	
					County Clerk's Use Only
Budget Summary		20			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Gordon CPA LLC

Address:
2500 W. 31st St. Ste. G-1B
Lawrence, KS 66044
Email:
sgordon@cpagordon.com

Attest: Sept. 27 2021
County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of Horton

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	390,630	55,853	1,125	1,297	1,500	155
Debt Service						
Library	55,802	7,979	161	185	214	22
Industrial						
TOTAL	446,432	63,832	1,286	1,482	1,714	177

County Treas Motor Vehicle Estimate	63,832				
County Treas Recreational Vehicle Estimate		1,286			
County Treas 16/20M Vehicle Estimate			1,482		
County Treas Commercial Vehicle Tax Estimate				1,714	
County Treas Watercraft Tax Estimate					177

Motor Vehicle Factor	0.14298				
Recreational Vehicle Factor		0.00288			
16/20M Vehicle Factor			0.00332		
Commercial Vehicle Factor				0.00384	
Watercraft Factor					0.00040

City of Horton 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Electric	General	240,000	270,000	508,035	KSA 12-825d
Solid Waste	General	4,000	4,000	4,000	KSA 12-825d
General	Capital Improvement		100,000	50,000	KSA 12-1,118
General	Equipment Reserve	30,000	100,000	50,000	KSA 12-1,117
General	Debt Service	19,168			Bond covenant
Electric	Employee Benefit	33,127	62,364		KSA 12-825d
Water	Employee Benefit	9,489	47,802		KSA 12-825d
Sewer	Employee Benefit	6,931	47,802		KSA 12-825d
Cap Imp - Crime Preven	Asset Forfeiture	5,987			Commission res
General	Pool Project	712			Commission res
General	Employee Benefit	81,597			KSA 12-16,102
	Totals	431,011	631,968	612,035	
	Adjustments*				
	Adjusted Totals	431,011	631,968	612,035	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Horton

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation:											
2011 GO Bonds (Water)	6/22/2011	6/28/2015	3.25	4,123,000	2,929,260	6/28	6/28	95,201	68,882	92,962	71,120
2013 GO Bonds (Phase I)	9/19/2013	9/27/2053	2.13	2,955,000	2,599,712	9/27	9/27	55,244	55,160	54,072	56,333
2015 GO Bonds (Phase II)	5/22/2015	5/27/2055	2.13	3,375,000	3,091,309	5/27	5/27	65,690	60,406	64,407	61,690
2020 GO Bonds (Sewer)	9/28/2020	9/28/2060	1.13	3,303,000	3,303,000	9/28	9/28	37,159	65,862	36,418	66,603
Total G.O. Bonds					**11,923,281**			**253,294**	**250,310**	**247,859**	**255,746**
Revenue Bonds:											
2009 Sales Tax Revenue	10/22/2009	10/1/2022	4.20	1,620,000	290,000	4/1 & 10/1	10/1	28,710	275,000	6,300	150,000
2015 Refunding (Electric)	7/27/2015	10/1/2030	3.50	490,000	355,000	4/1 & 10/1	10/1	13,288	30,000	12,238	30,000
2016 Sales Tax Revenue	11/3/2016	5/1/2037	2.00-4.00	1,765,000	1,590,000	5/1	5/1	58,200	70,000	56,625	70,000
Total Revenue Bonds					**2,235,000**			**100,198**	**375,000**	**75,163**	**250,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**14,158,281**			**353,492**	**625,310**	**323,022**	**505,746**

State of Kansas
City

City of Horton

2022

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 2021	Payments Due 2021	Payments Due 2022
Skid Steer	8/8/2019	36	2.62	29,845	20,153	10,474	10,498
Totals					**20,153**	**10,474**	**10,498**

***If you are merely 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: 2022

Library found in: City of Horton
Brown County

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 2021	Proposed Year 2022
Ad Valorem Tax	$55,802	$56,043
Delinquent Tax	$8,107	$0
Motor Vehicle Tax	$123	$7,979
Recreational Vehicle Tax	$168	$161
16/20M Vehicle Tax	$168	$185
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$64,368	$64,368
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,617,156	$6,784,984
Did Assessed Valuation Decrease?	No	
Levy Rate	8.433	8.260
Difference in Levy Rate:	(0.173)	
Qualify for grant: Not Qualify		

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

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

City of Horton 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,911	404,132	71,440
Receipts:			
Ad Valorem Tax	355,717	390,630	xxxxxxxxxxxxxxxxx
Delinquent Tax	459		300
Motor Vehicle Tax	61,442	56,750	55,853
Recreational Vehicle Tax	1,052	865	1,125
16/20M Vehicle Tax		1,176	1,297
Commercial Vehicle Tax		1,480	1,500
Watercraft Tax		192	155
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Liquor Licenses	325	300	100
Local Sales Tax	372,235	325,000	372,000
Connecting Link	32,883	38,000	35,402
Franchise Tax	31,312	46,000	47,621
Local Alcoholic Liquor Tax	1,314	450	2,650
Redemptions	18,311	23,000	18,780
Building Permits	952	440	420
Copies	41	90	72
Insufficient Check Charges	980	400	455
Blue Building Fees	5,975	6,500	6,960
Armory Fees	6,165	10,000	10,000
Police Fees	4,704	5,470	5,460
Communications	40,080	36,300	32,798
Court Costs & Fines	56,066	73,000	73,874
Fire Department	8,600	6,300	8,650
Streets	256	2,200	2,433
Parks & Recreation	68,688	61,091	83,763
Manor Repayment			
Firing Range	1,537		
Pool	20,534	27,200	26,549
Cemetery	7,750	8,375	7,938
Airport	6,165	6,165	6,165
Buiding Demolition			
Transfer from Electric	240,000	270,000	508,035
Transfer from Solid Waste	4,000	4,000	4,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	24,715	5,754	16,522
Neighborhood Revitalization Rebate			0
Miscellaneous	90,811	800	2,350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,463,069**	**1,407,928**	**1,333,227**
Resources Available:	**1,519,980**	**1,812,060**	**1,404,667**

City of Horton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,519,980	1,812,060	1,404,667
Expenditures:			
Administration	107,447	386,212	304,208
Law Enforcement	382,210	335,170	449,259
Communications	198,695	203,058	234,231
Court	66,339	70,876	73,467
Streets	61,773	263,724	258,166
Parks & Recreation	56,040	114,755	142,852
Community Building	10,873	16,262	25,335
Pool	37,989	61,999	61,598
Sub-Total detail page	921,366	1,452,056	1,549,116
Fire Department	28,246	32,401	56,754
Cemetery	5,291	7,313	13,457
Airport	3,692	3,160	3,358
Armory Building	12,753	15,690	13,575
Building Demolition	11,486	30,000	30,000
Firing Range	1,537		1,500
Transfer to Equipment Reserve	30,000	100,000	50,000
Transfer to Capital Improvement		100,000	50,000
Transfer to Debt Service	19,168		
Transfer to Pool Project	712		
Transfer to Employee Benefit	81,597		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,115,848**	**1,740,620**	**1,767,760**
Unencumbered Cash Balance Dec 31	404,132	71,440	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,304,407	1,740,620	1,767,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,767,760
		Tax Required	363,093
	Delinquent Comp Rate:	7.5%	27,300
		Amount of 2021 Ad Valorem Tax	390,393

CPA Summary

City of Horton 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Administration			
Salaries	9,243	132,815	212,359
Contractual	51,230	88,847	66,353
Commodities	8,876	7,375	8,755
Capital Outlay	1,104	5,000	3,035
Miscellaneous	15,844	12,000	10,253
Debt Service	4,108	3,453	3,453
Employee Benefits	17,042	21,000	
		115,722	
Total	**107,447**	**386,212**	**304,208**
Law Enforcement			
Salaries	302,042	242,811	358,955
Contractual	30,245	36,645	32,228
Commodities	18,091	25,824	31,203
Capital Outlay	27,727	26,436	23,090
Debt Service	4,105	3,454	3,783
Total	**382,210**	**335,170**	**449,259**
Communications			
Salaries	186,515	181,492	215,957
Contractual	6,386	8,196	8,378
Commodities	5,794	12,270	9,146
Capital Outlay		1,100	750
Total	**198,695**	**203,058**	**234,231**
Court			
Salaries	34,445	30,351	37,295
Contractual	18,146	27,070	23,296
Commodities	13,748	13,455	12,876
Capital Outlay			
Total	**66,339**	**70,876**	**73,467**
Streets			
Salaries	127	116,244	107,810
Contractual	13,959	24,334	25,094
Commodities	47,687	44,386	46,502
Capital Outlay		78,760	78,760
Total	**61,773**	**263,724**	**258,166**
Parks & Recreation			
Salaries	10,357	8,827	26,926
Contractual	23,439	42,481	32,481
Commodities	19,532	22,382	22,380
Capital Outlay	2,712	41,065	61,065
Total	**56,040**	**114,755**	**142,852**
Community Building			
Salaries	4,027	6,305	6,121
Contractual	6,035	7,657	7,710
Commodities	811	1,800	11,043
Capital Outlay		500	461
Total	**10,873**	**16,262**	**25,335**
Pool			
Salaries	23,407	38,297	41,173
Contractual	2,453	3,600	2,391
Commodities	12,129	18,102	16,034
Capital Outlay		2,000	2,000
Total	**37,989**	**61,999**	**61,598**
Page Total	**921,366**	**1,452,056**	**1,549,116**

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

City of Horton 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,434	3,131	3,131
Receipts:			
Ad Valorem Tax	145	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Principal			
Interest			
Transfer from General	19,168		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**19,313**	**0**	**0**
Resources Available:	**21,747**	**3,131**	**3,131**
Expenditures:			
Principal	17,900		3,131
Interest	716		
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,616**	**0**	**3,131**
Unencumbered Cash Balance Dec 31	3,131	3,131	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	18,618	2,984	3,131
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,131
		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	(5,022)	-2,696	2,550
Receipts:			
Ad Valorem Tax	61,691	55,802	xxxxxxxxxxxxxxxx
Delinquent Tax		8,107	
Motor Vehicle Tax		123	7,979
Recreational Vehicle Tax		168	161
16/20M Vehicle Tax		168	185
Commercial Vehicle Tax		211	214
Watercraft Tax		27	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**61,691**	**64,606**	**8,561**
Resources Available:	**56,669**	**61,910**	**11,111**
Expenditures:			
Appropriation	59,365	59,360	63,235
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**59,365**	**59,360**	**63,235**
Unencumbered Cash Balance Dec 31	-2,696	2,550	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	59,365	59,360	63,235
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,235
See Tab B		Tax Required	52,124
	Delinquent Comp Rate:	7.5%	3,919
		Amount of 2021 Ad Valorem Tax	56,043

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,596	-2,492	-2,492
Receipts:			
Ad Valorem Tax	12	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			**2,492**
Does miscellaneous exceed 10% Total R			Exceed 10% Rule
Total Receipts	**12**	**0**	**2,492**
Resources Available:	1,608	-2,492	0
Expenditures:			
Contractual Services	4,100		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	**4,100**	**0**	**0**
Unencumbered Cash Balance Dec 31	-2,492	-2,492	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	2,368	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
See Tab B **See Tab D**		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 R			
Total Receipts	0	0	0
Resources Available:	0	0	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	**0**
	Delinquent Comp Rate:	7.5%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	150,366	104,407	67,977
Receipts:			
State of Kansas Gas Tax	43,878	43,570	43,330
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,878**	**43,570**	**43,330**
Resources Available:	**194,244**	**147,977**	**111,307**
Expenditures:			
Contractual Services	89,837	80,000	111,307
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,837**	**80,000**	**111,307**
Unencumbered Cash Balance Dec 31	104,407	67,977	0
2020/2021/2022 Budget Authority Amount:	90,000	90,000	111,307

Adopted Budget

Electric	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,118,654	918,246	816,270
Receipts:			
Charges for Services	1,586,824	1,680,233	1,650,846
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,586,824**	**1,680,233**	**1,650,846**
Resources Available:	**2,705,478**	**2,598,479**	**2,467,116**
Expenditures:			
Personnel	335,663	194,465	220,773
Contractual	137,683	130,172	134,303
Commodities	820,049	896,460	862,875
Capital Outlay	23,660	33,200	68,200
Debt Service	197,050	195,398	198,538
Transfer to General	240,000	270,000	508,035
Transfer to Employee Benefits	33,127	62,364	
Cash Forward (2022 column)			
Miscellaneous		150	2,167
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,787,232**	**1,782,209**	**1,994,891**
Unencumbered Cash Balance Dec 31	918,246	816,270	472,225
2020/2021/2022 Budget Authority Amount:	1,933,403	1,782,209	1,994,891

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	269,501	277,522	216,230
Receipts:			
Charges for Services	395,233	425,850	406,772
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**395,233**	**425,850**	**406,772**
Resources Available:	**664,734**	**703,372**	**623,002**
Expenditures:			
Personnel	103,799	121,868	128,924
Contractual	58,670	39,849	59,573
Commodities	40,134	36,972	26,114
Capital Outlay	11,038	55,000	39,063
Debt Service	164,082	185,651	146,806
Transfer to General			
Transfer to Employee Benefits	9,489	47,802	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**387,212**	**487,142**	**400,480**
Unencumbered Cash Balance Dec 31	277,522	216,230	222,522
2020/2021/2022 Budget Authority Amount:	407,747	487,142	400,480

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	169,130	207,330	208,666
Receipts:			
Charges for Services	461,141	474,271	472,414
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**461,141**	**474,271**	**472,414**
Resources Available:	**630,271**	**681,601**	**681,080**
Expenditures:			
Personnel	107,636	121,715	163,092
Contractual	26,545	38,318	32,439
Commodities	12,452	10,600	10,512
Capital Outlay	6,814	17,500	8,500
Debt Service	262,563	236,500	339,523
Transfer to Employee Benefits	6,931	47,802	
Cash Forward (2022 column)			
Miscellaneous		500	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**422,941**	**472,935**	**554,066**
Unencumbered Cash Balance Dec 31	207,330	208,666	127,014
2020/2021/2022 Budget Authority Amount:	422,917	472,935	554,066

See Tab A

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,826	42,611	48,086
Receipts:			
Charges for Services	110,395	110,500	110,702
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**110,395**	**110,500**	**110,702**
Resources Available:	**147,221**	**153,111**	**158,788**
Expenditures:			
Contractual	100,610	101,025	102,342
Transfer to General	4,000	4,000	4,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**104,610**	**105,025**	**106,342**
Unencumbered Cash Balance Dec 31	42,611	48,086	52,446
2020/2021/2022 Budget Authority Amou	106,500	105,025	106,342

Adopted Budget

Court Diversion	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,824	16,477	3,453
Receipts:			
Charges for Services	1,265	4,200	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**1,265**	**4,200**	**10,000**
Resources Available:	**20,089**	**20,677**	**13,453**
Expenditures:			
Contractual	3,612	17,224	13,453
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**3,612**	**17,224**	**13,453**
Unencumbered Cash Balance Dec 31	16,477	3,453	0
2020/2021/2022 Budget Authority Amou	23,380	17,224	13,453

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	302,631	354,230	396,030
Receipts:			
Taxes	181,199	170,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**181,199**	**170,000**	**170,000**
Resources Available:	**483,830**	**524,230**	**566,030**
Expenditures:			
Debt Service	129,600	128,200	126,625
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**129,600**	**128,200**	**126,625**
Unencumbered Cash Balance Dec 31	354,230	396,030	439,405
2020/2021/2022 Budget Authority Amou	129,600	128,200	126,625

Adopted Budget

Equipment Reserve	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,386	6,386	106,386
Receipts:			
Transfer from General		100,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**0**	**100,000**	**50,000**
Resources Available:	**6,386**	**106,386**	**156,386**
Expenditures:			
Capital Outlay			156,386
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**156,386**
Unencumbered Cash Balance Dec 31	6,386	106,386	0
2020/2021/2022 Budget Authority Amou	6,385	106,385	156,386

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Bldg Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,596	8,596	8,596
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**8,596**	**8,596**	**8,596**
Expenditures:			
Capital Outlay			8,596
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**8,596**
Unencumbered Cash Balance Dec 31	8,596	8,596	0
2020/2021/2022 Budget Authority Amoun	8,596	8,596	8,596

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Wireless**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,478	24,578	28,378
Receipts:			
911 Fees	4,100	3,800	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**4,100**	**3,800**	**4,000**
Resources Available:	**24,578**	**28,378**	**32,378**
Expenditures:			
Contractual			32,378
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**32,378**
Unencumbered Cash Balance Dec 31	24,578	28,378	0
2020/2021/2022 Budget Authority Amoun	25,985	28,378	32,378

CPA Summary

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-26,414	-55,298	0
Receipts:			
Transfer from General	81,597	115,722	
Transfer from Electric	33,127	62,364	
Transfer from Sewer	6,931	47,802	
Transfer from Water	9,489	47,802	
Insurance Settlements	34,695		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**165,839**	**273,690**	**0**
Resources Available:	**139,425**	**218,392**	**0**
Expenditures:			
Personnel	194,723	218,392	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**194,723**	**218,392**	**0**
Unencumbered Cash Balance Dec 31	-55,298	0	0
2020/2021/2022 Budget Authority Amoun	134,809	272,991	0

See Tab A

CPA Summary

See Tab B

City of Horton 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	100,000
Receipts:			
Transfer from General		100,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**100,000**	**50,000**
Resources Available:	**0**	**100,000**	**150,000**
Expenditures:			
Capital Outlay			180,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**180,000**
Unencumbered Cash Balance Dec 31	0	100,000	-30,000
2020/2021/2022 Budget Authority Amoun	30,000	100,000	180,000

See Tab E

CPA Summary

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NON-BUDGETED FUNDS (A)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
State Grant		**Energy Efficiency**		**Pool Project**		**Cap Impr-Crime Prev**		**Asset Forfeiture**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,322,699	Cash Balance Jan 1	2,775	Cash Balance Jan 1	-712	Cash Balance Jan 1	7,928	Cash Balance Jan 1		3,332,690
Receipts:		Receipts		Receipts		Receipts:		Receipts		
Grants	124,502			Transfers In - General	712	Donation	1,000	Transfers In-Crime	5,987	
Bond proceeds	3,303,000									
Total Receipts	3,427,502	Total Receipts	0	Total Receipts	712	Total Receipts	1000	Total Receipts	5987	3,435,201
Resources Available:	6,750,201	Resources Available:	2,775	Resources Available:	0	Resources Available:	8,928	Resources Available:	5,987	6,767,891
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract services	1,572,730					Trans to Asset Forf	5,987			
Debt service	3,375,230									
Total Expenditures	4,947,960	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,987	Total Expenditures	0	4,953,947
Cash Balance Dec 31	1,802,241	Cash Balance Dec 31	2,775	Cash Balance Dec 31	0	Cash Balance Dec 31	2,941	Cash Balance Dec 31	5,987	**1,813,944** **
										1,813,944 **

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
JAG Grant		**Heart of Horton**		**Schneider Fund**		**Cemetery Memorial**		**Donations**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31		Cash Balance Dec 31	1,810	Cash Balance Dec 31	2,428	Cash Balance Dec 31	1,440	Cash Balance Dec 31	5,952	11,630
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	22,822	Misc	450			Interest Income	21	Donations	2,199	
Total Receipts	22,822	Total Receipts	450	Total Receipts	0	Total Receipts	21	Total Receipts	2199	25,492
Resources Available:	22,822	Resources Available:	2,260	Resources Available:	2,428	Resources Available:	1,461	Resources Available:	8,151	37,122
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	22,822							Commodities	706	
Total Expenditures	22,822	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	706	23,528
Cash Balance Dec 31	0	Cash Balance Dec 31	2,260	Cash Balance Dec 31	2,428	Cash Balance Dec 31	1,461	Cash Balance Dec 31	7,445	**13,594** **
										13,594 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Horton
will meet on September 7, 2021 at 5:15 PM at Horton City Hall for the purpose of
hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Horton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	1,115,848	59.314	1,740,620	59.033	1,767,760	390,393	57.538
Debt Service	18,616				3,131		
Library	59,365	8.473	59,360	8.433	63,235	56,043	8.260
Industrial	4,100						
Special Highway	89,837		80,000		111,307		
Electric	1,787,232		1,782,209		1,994,891		
Water	387,212		487,142		400,480		
Sewer	422,941		472,935		554,066		
Solid Waste	104,610		105,025		106,342		
Court Diversion	3,612		17,224		13,453		
Sales Tax Revenue	129,600		128,200		126,625		
Equipment Reserve					156,386		
Public Bldg Reserve					8,596		
911 Wireless					32,378		
Employee Benefit	194,723		218,392				
Capital Improvement					180,000		
Non-Budgeted Funds-A	4,953,947						
Non-Budgeted Funds-B	23,528						
Totals	9,295,171	67.787	5,091,107	67.466	5,518,650	446,436	65.798
*Revenue Neutral Rate***							*65.798*
Less: Transfers	431,011		631,968		612,035		
Net Expenditure	8,864,160		4,459,139		4,906,615		
Total Tax Levied	440,503		446,432		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,498,378		6,617,156		6,784,984		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	9,060,777	8,843,056	11,923,281
Revenue Bonds	2,705,000	2,470,000	2,235,000
Other	0	3,303,000	0
Lease Purchase Principal	0	0	20,153
Total	11,765,777	14,616,056	14,178,434

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Kim Knudson
City Official Title: City Clerk

Published in The Horton Headlight July 29, 2021

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City of Horton

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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General	1,115,848	59.314	1,740,620	59.033	1,767,760	390,395	57.538
Debt Service	18,616				3,131		
Library	59,365	8.473	59,360	8.433	63,235	56,043	8.260
Industrial	4,100						
Special Highway	89,837		80,000		111,307		
Electric	1,787,232		1,782,209		1,994,891		
Water	387,212		487,142		400,480		
Sewer	422,941		472,935		554,066		
Solid Waste	104,610		105,025		106,342		
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Sales Tax Revenue	129,600		128,200		126,625		
Equipment Reserve					156,386		
Public Bldg Reserve					8,596		
911 Wireless					32,378		
Employee Benefit	19		218,395				
Capital Improvement					180,000		
Non-Budgeted Funds-A	4,953,947						
Non-Budgeted Funds-B	23,528						
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*Revenue Neutral Rate***							65,798
Less: Transfers	431,011						
Net Expenditure	8,864,160		631,968		612,033		
Total Tax Levied	440,503		4,459,139		4,906,615		
Assessed Valuation	6,498,378		446,432		xxxxxxxxxxxxxxxxxx		
			6,617,156		6,784,984		

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Revenue Bonds	2,705,000	2,470,000	2,235,000
Other	0	3,303,000	0
Lease Purchase Principal	0	0	20,153
Total	11,765,777	14,616,056	14,178,434

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Kim Knudson

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 29 day of July, 2021, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana Foley
Publisher

Subscribed and sworn to before me this 29 day of July, 2021.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 1-6-23

Printer's fee/ Affidavit fee $ 192.50