State of Kansas
City

2026

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Towanda

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

RECEIVED
SEP 12 2025
BUTLER COUNTY CLERK

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
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	882,054	392,527	38.116
Debt Service	10-113	8	41,660		
Library	12-1220	8	68,316	56,235	5.461
Consolidated Streets		9	71,922		
Fire/Rescue		9			
Community Center		10	52,831		
Water		10	490,299		
Sewer		11	201,509		
Refuse		11	177,353		
Special Parks/Recreation		12			
Cemetery		12	20,000		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	2,005,944	448,762	43.577
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			10,298,134
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	35.123
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611

Email:
brockck@sbcglobal.Net

Attest: 11-24 2025
Valarie Stalford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Christopher Hunt yes
Michael G Hagan yes
Jennifer Watkins yes
Tom Pyle yes
KIT WILLIAMS YES
Governing Body

CPA Summary

City of Towanda

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	314,484	45,355	1,246	48	6,157	444
Debt Service						
Library	47,112	6,795	187	7	922	66
TOTAL	361,596	52,150	1,433	55	7,079	510

County Treas Motor Vehicle Estimate 52,150
County Treas Recreational Vehicle Estimate 1,433
County Treas 16/20M Vehicle Estimate 55
County Treas Commercial Vehicle Tax Estimate 7,079
County Treas Watercraft Tax Estimate 510

Motor Vehicle Factor 0.14422
Recreational Vehicle Factor 0.00396
16/20M Vehicle Factor 0.00015
Commercial Vehicle Factor 0.01958
Watercraft Factor 0.00141

City of Towanda

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Fire/Rescue	44,181	0	10,000	Ordinance
General	Water Reserve	0	5,000	0	Ordinance
General	Street Reserve	17,500	15,000	65,000	12-1,118
General	Equipment Reserve	17,500	15,000	35,000	12-1,119
General	Sewer Reserve	0	0	0	12-1,119
General	Community Center	10,000	10,000	10,000	Ordinance
General	Capital Improvement	5,000	15,000	25,000	12-1,118
Consolidated Street	Street Reserve				68-590
Fire Rescue	Fire Rescue Reserve	0	0	0	12-825d
Refuse	Street Reserve				12-825d
Refuse	Consolidated Streets				12-825d
Refuse	General	0	42,000	28,000	12-825d
Sewer	Equipment Reserve				12-825d
Sewer	General	0	0	0	12-825d
Sewer	Sewer Reserve	0	0	0	12-825d
Equipment Reseve	General		0		12-825d
Water	Water Reserve	0			12-825d
Water Surcharge Fund	General	0			12-825d
	Totals	94,181	102,000	173,000	
	Adjustments*				
	Adjusted Totals	94,181	102,000	173,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Towanda

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2009 A (Clay Hill)	5/15/09	2024	1.75-4.0	209,000		April & Oct	Oct				
Series 2009 B	10/29/09	9/1/25	3.5-5.25	66,400	5,000	Mar & Sept	Sept	262	5,000		
Total G.O. Bonds					**5,000**			**262**	**5,000**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Revolving Loan	3/1/09	9/1/29	2.52	1,252,465	298,689	Mar & Sept	Mar & Sept	6,375	71,892	7,076	74,892
Total Other					**298,689**			**6,375**	**71,892**	**7,076**	**74,892**
Total Indebtedness					**303,689**			**6,637**	**76,892**	**7,076**	**74,892**

City of Towanda

2026

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

***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: 2026

Library found in: City of Towanda
Butler 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 2025	Proposed Year 2026
Ad Valorem Tax	$47,112	$56,235
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$6,507	$6,795
Recreational Vehicle Tax	$179	$187
16/20M Vehicle Tax	$4	$7
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$56,302	$65,724
Difference in Total Taxes:	$9,422	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,782,841	$10,295,742
Did Assessed Valuation Decrease?	No	
Levy Rate	4.816	5.462
Difference in Levy Rate:	0.646	
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 Towanda 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	170,609	102,064	52,069
Receipts:			
Ad Valorem Tax	319,684	314,484	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,740	10,740	
Motor Vehicle Tax	67,726	51,304	45,355
Recreational Vehicle Tax		1,409	1,246
16/20M Vehicle Tax		31	48
Commercial Vehicle Tax		6,964	6,157
Watercraft Tax			444
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		0-	0
Cash Adjustment	-4,395		
Compensating Use Tax	63,738	70,000	70,000
Local Sales Tax	121,212	110,000	110,000
Franchise Tax	110,010	118,000	118,000
License, Permits & Fees	490	490	490
Building/Remodeling Permits	13,726	20,055	20,055
Swimming Pool	7,311	7,311	7,311
Sales Taxes Collected	611	611	611
Fines, Forgeitures & Penalties	4,025	4,025	4,025
Internal Revenue Refund	1,839	15,000	15,000
Land Rental	1,655	1,655	1,655
EMC Dividends	5,226	6,000	6,000
Zoning Fees			
Animal Control/Shelter & Dog Tags			
Transfer from Sewer			
Transfer from Refuse		42,000	28,000
Transfer from Water Increase Reserve			
Transfer from Equipment Reserve			
Transfer from Fire/Rescue			
Donations for Circle Rec			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	20,933	3,061	3,061
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**744,531**	**783,140**	**437,458**
Resources Available:	**915,140**	**885,204**	**489,527**

City of Towanda

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	915,140	885,204	489,527
Expenditures:			
General Administration			
Salaries & Wages	173,582	214,733	216,645
Employee Benefits	61,750	81,839	82,259
Mayor and Council	3,500	924	3,500
Administration/Finance	40,000	36,207	30,545
Utilities	29,876	30,000	30,000
Contractual			
Insurance	35,275	10,522	12,000
Muncipal Court	2,878	2,927	2,926
Salaries & Wages	8,171	8,427	5,000
Employee Benefits	659	700	400
Legal	13,425	14,425	14,425
Planning & Zoning	4,889	7,725	7,725
Compliance Contract	8,400	14,000	14,000
Parks:			
Swimming Pool	64,706	49,854	50,044
City Park	9,390	7,304	6,706
Recreation			
Library & Museum	15,198	21,153	21,700
Senior Center	8,703	10,783	11,100
Gas Station Property	3,623	1,804	1,804
Public Safety			
Police Department	124,013	139,942	145,000
Polilce Facility			
Animal Control	849	1,004	1,000
Public Works	110,008	118,862	80,275
Transfer to Street Reserve	17,500	15,000	65,000
Transfer to Fire/Rescue (4,5 mll)	44,181		10,000
Transfer to Equipment Reserve	17,500	15,000	35,000
Transfer to Sewer Reserve			
Transfer to Community Center	10,000	10,000	10,000
Transfer to Capital Improvement	5,000	15,000	25,000
Transfer to Water Reserve		5,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**813,076**	**833,135**	**882,054**
Unencumbered Cash Balance Dec 31	102,064	52,069	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	822,268	901,600	882,054
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	882,054
		Tax Required	392,527
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	392,527

CPA Summary

City of Towanda 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,544	58,399	41,660
Receipts:			
Cash Adjustment-per Audit	800		
Special Assessments	12,495		
Street Impact Fees			
11th Street principal adjustment	10,000		
Interest on Idle Funds			
Neighborhood Revitalization **Rebate**			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,295**	**0**	**0**
Resources Available:	**58,839**	**58,399**	**41,660**
Expenditures:			
Principal-Clay Hill			
11th Street		10,000	
Interest & Fiscal Charges	195	262	0
Cash Basis Reserve		6,477	41,660
Audit Fee	245		
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**440**	**16,739**	**41,660**
Unencumbered Cash Balance Dec 31	58,399	41,660	0
2024/2025/2026 Budget Authority Amoun	72,616	16,739	41,660

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5	1,609	1,604
Receipts:			
Ad Valorem Tax	40,550	47,112	xxxxxxxxxxxxxxx
Delinquent Tax	998	2,500	2,500
Motor Vehicle Tax	8,117	6,507	6,795
Recreational Vehicle Tax		179	187
16/20M Vehicle Tax		4	7
Commercial Vehicle Tax		883	922
Watercraft Tax			66
Audit adjustment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	313		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,978**	**57,185**	**10,477**
Resources Available:	**49,983**	**58,794**	**12,081**
Expenditures:			
Approprations to Library Board	48,374	55,190	66,711
Cleaning		200	200
Utilities		1,800	1,405
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,374**	**57,190**	**68,316**
Unencumbered Cash Balance Dec 31	1,609	1,604	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	57,200	57,190	68,316
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,316
		Tax Required	56,235
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	56,235

CPA Summary

City of Towanda 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,194	14,250	24,921
Receipts:			
State of Kansas Gas Tax	39,101	39,480	39,480
County Transfers Gas	5,912	6,110	6,110
Cash Adjustment	-4,195		
Interest on Idle Funds			
Miscellaneous	997	1,410	1,411
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,815**	**47,000**	**47,001**
Resources Available:	**58,009**	**61,250**	**71,922**
Expenditures:			
Salaries & Wages	17,510	13,667	13,831
Employee Benefits & KPERS	3,789	2,199	1,058
Health Insurance	6,856	4,224	5,387
Contractual Services	1,200		
Commodities	3,041	1,200	1,200
Utilities	456	600	600
Fuel	4,360	5,300	5,300
Supplies	3,905	2,400	2,400
Insurance	910	279	400
Printing & Publications	646	700	800
Repairs & Maintenance	576	5,200	40,386
Machinery/Equipment	459	500	500
Transfer to Street Reserve			
Audit Fee	51	60	60
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**43,759**	**36,329**	**71,922**
Unencumbered Cash Balance Dec 31	14,250	24,921	0
2024/2025/2026 Budget Authority Amoun	63,373	47,393	71,922

Adopted Budget

Fire/Rescue	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,695	56,523	1,103
Receipts:			
Cash Adjustment-			
Township Distributions			
Fire Protection Service (TR from General)	195,526		
Fireworks Permits	5,000		
Transfer from General	44,181		
Interest on Idle Funds	2,161		
Miscellaneous	13		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,881**	**0**	**0**
Resources Available:	**314,576**	**56,523**	**1,103**
Expenditures:			
		Amended	
Salaries & Wages	10,280		
Employee Benefits	829		
Contractual Services	2,382		
Commodities	6,688		
Training	1,877		
Utilities	4,055		
Insurance	10,612		
Vehicle/Mobile Equipment Repairs	27,664		
Building Repairs & Maintenance	5,449		
Equipment	15,500		
Communications	10,856		
Fuels	5,111		
Office and Operating Supplies	4,594		
Uniforms/PPE/Medical	9,604		
Non-Material Expenses	157		
ESO Subscription	1,633		
Transfer to Fire Rescue Reserve			
Fire District # 1 (Closing)	125,600	55,420	
Grant Items	6,650		
Audit Fees	1,127		
Membership dues & Subscritions			
Miscellaneous	7,385		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**258,053**	**55,420**	**0**
Unencumbered Cash Balance Dec 31	56,523	1,103	1,103
2024/2025/2026 Budget Authority Amoun	258,484	55,420	0

CPA Summary

Rescue will have their own District as of 2025

City of Towanda 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,250	40,412	34,831
Receipts:			
Cash Adjustment			
Rent	5,763	5,500	8,000
Transfer from General	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,763**	**15,500**	**18,000**
Resources Available:	**52,013**	**55,912**	**52,831**
Expenditures:			
Cleaning/Disposal Service	4,000	6,000	6,000
Commodities	308	1,000	1,000
Repairs & Maintenance	2,406	1,500	32,481
Insurance	2,539	8,731	9,000
Utilities	2,027	3,500	4,000
Audit fee	321	350	350
Refunds			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,601**	**21,081**	**52,831**
Unencumbered Cash Balance Dec 31	40,412	34,831	0
2024/2025/2026 **Budget Authority Amount**	27,846	36,604	52,831

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-13,532	-501	23,378
Receipts:			
Cash Adjustment	2,628		
Water Sales	361,191	365,000	454,600
Commercial Sales	744	1,000	744
Late Charges/Set-Off	7,212	7,500	9,387
Fire Protection			
Turn-On Fees	985	500	985
Disconnect Fees	1,206	1,000	1,205
Sales Tax			
Transfer from Water Surcharge Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**373,966**	**375,000**	**466,921**
Resources Available:	**360,434**	**374,499**	**490,299**
Expenditures:			
Salaries & Wages	9,498	34,167	43,221
Employee Benefits	31,292	10,561	16,833
Payroll Taxes	17,744	5,498	3,306
Water Purchase	279,051	285,000	290,000
Computer Software	6	2,050	2,200
Contractual Services	818		
Commodities	1,569	1,000	1,000
Insurance	4,407		
Printing & Publications	1,329	1,300	1,300
Gasoline/Fuel	1,243	1,300	1,300
Repairs & Maintenance	256		31,119
Vehicle/Mobile Equipment & Repairs	1,235	1,300	1,300
Permit & Fees	2,008	2,100	2,100
Testing	2,119	2,200	2,200
Utilities	1,247	1,300	1,300
Supplies	6,032	2,800	2,800
Mileage	738		
Membership Fees			
Non-Material Expenses	227	225	
Transfer to Water Reserve			30,000
Transfer to Wacr Debt Service			60,000
Transfer to General			
Transfer to Watar Increase Reserve			
Transfer to Capital Improvement Reserve			
Audit fees	116	120	120
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**360,935**	**351,121**	**490,299**
Unencumbered Cash Balance Dec 31	-501	23,378	0
2024/2025/2026 Budget **Authority Amount**	419,470	435,890	490,299

CPA Summary	See Tab B

City of Towanda 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,844	32,620	10,009
Receipts:			
Cash Adjustment			
Sewer Charges	45,656	120,000	185,000
Lagoon Fee	97,414	9,305	
Late Payment Charges	5,549	5,550	6,000
Tapping & Lagoon Fees	500	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**149,119**	**135,355**	**191,500**
Resources Available:	**201,963**	**167,975**	**201,509**
Expenditures:			
Salaries & Wages	108,603	78,584	102,000
Employee Benefits	8,885	30,923	39,727
Payroll Taxes	1,760	6,012	7,803
Contractual Services	3,829	6,000	19,629
Commodities	19,596	7,000	2,000
Jeffer Lease		11,520	11,520
Computer Software	3,267	1,150	1,300
Permits & Fees	954	1,000	1,000
Vehicle/Mobile Equipment Repairs/Maint.	3,745	2,400	2,400
Utilities	6,381	6,500	7,000
Insurance	2,771	3,347	3,600
Supplies	4,315		
Gasoline/Fuel	1,236	1,300	1,300
Printing & Publications	1,500	1,500	1,500
Non-Material Expense	268	230	230
Capital Outlay			
Transfer to General Fund			
Transfer to Sewer Reserve			
Audit Fee	505	500	500
Membership Fees			
Miscellaneous	1,728		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**169,343**	**157,966**	**201,509**
Unencumbered Cash Balance Dec 31	32,620	10,009	0
2024/2025/2026 Budget Authority Amoun	209,849	201,745	201,509

Adopted Budget Refuse	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,559	31,454	10,823
Receipts:			
Cash Adjustment	596		
Trash Charges	156,867	160,146	166,530
Late Payment Charges	2,538		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,001**	**160,146**	**166,530**
Resources Available:	**169,560**	**191,600**	**177,353**
Expenditures:			
		AMENDED	
Collection Service/Landfill Charges	135,854	135,855	136,000
Commodities	2,107	2,300	12,731
Permits & Fees			
Transfer to Street			
Transfer to Street Reserve			
Transfer to General Fund		42,000	28,000
Audit Fee	145	622	622
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**138,106**	**180,777**	**177,353**
Unencumbered Cash Balance Dec 31	31,454	10,823	0
2024/2025/2026 Budget Authority Amoun	138,808	197,060	177,353

CPA Summary

City of Towanda 2026

Amended in 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks/Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74,865	0	0
Receipts:			
Cash Adjustment			
Recreation Fees	44,577		
Concessions			
Prior year income adjustment	-37,156		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,421**	**0**	**0**
Resources Available:	**82,286**	**0**	**0**
Expenditures:			
Circle Recreation	11,491		
Basketball			
Football/Cheer	25,000		
Football	45,795		
In 2025 Park & Rec is no longer with City			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,286**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	130,503	0	0

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,290	1,060	0
Receipts:			
Cash Adjustment			
Sale of Lots	5,100	8,940	20,000
Deed Fees	180		
Donations	930		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,210**	**8,940**	**20,000**
Resources Available:	**8,500**	**10,000**	**20,000**
Expenditures:			
Towanda Township	7,440		
Commodities		10,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,440**	**10,000**	**20,000**
Unencumbered Cash Balance Dec 31	1,060	0	0
2024/2025/2026 Budget Authority Amount	7,860	10,000	20,000

CPA Summary

0 **NON-BUDGETED FUNDS (A)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire/Rescue Reserve		**Equipment Reserve**		**Street Reserve**		**Capital Improvements**		**Water Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	431,168	Cash Balance Jan 1	23,790	Cash Balance Jan 1	171,935	Cash Balance Jan 1	81,490	Cash Balance Jan 1	56,578	764,961
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Audit adjustment	534	Audit adjustment	-534	Audit adjustment	-50	Audit adjustment		Audit adjustment		
		TR from General	17,500	Tr from General	17,500	TR from General	5,000	TR from General		
Interest	6,547			TR from Water		Other		TR from Water		
				Street Impact Fee	63,621					
Total Receipts	7,081	Total Receipts	16966	Total Receipts	81071	Total Receipts	5000	Total Receipts	0	110,118
Resources Available	438,249	Resources Available	40,756	Resources Available	253,006	Resources Available	86,490	Resources Available	56,578	875,079
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	127,350	TR to General		Project	19,366	Audit fees	752	Parts	20,917	
Audit fee	1,000	Audit Fee	114	TR to Street Highway		Land		Audit fees	455	
Fire District # 11	309,899	Equipment	23,034	Audit Fee	1,660	Building	7,500	Water Well	5,800	
				Clay Hill Bond Principa	35,000	Improvements		Software	767	
				Clay Hill Bond Interest	1,210					
Total Expenditures	438,249	Total Expenditures	23,148	Total Expenditures	57,236	Total Expenditures	8,252	Total Expenditures	27,939	554,824
Cash Balance Dec 31	0	Cash Balance Dec 31	17,608	Cash Balance Dec 31	195,770	Cash Balance Dec 31	78,238	Cash Balance Dec 31	28,639	**320,255** **
										320,255 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**Tower Reserve**		**0**		**ARPA**		**Water Meter Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	204,016	Cash Balance Dec 31	66,330	Cash Balance Dec 31	0	Cash Balance Dec 31	69,854	Cash Balance Dec 31	0	340,200
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General		Cash Reserve								
TR from Sewer		Rental Fees	27,200			Fed Aid/Governor				
Audit adjustment	2,684									
Sewer Fees	1,003									
	99,632									
Total Receipts	103,319	**Total** Receipts	27200	**Total** Receipts	0	**Total** Receipts	0	**Total** Receipts	0	130,519
Resources Available:	307,335	Resources Available:	93,530	Resources Available:	0	Resources Available:	69,854	Resources Available:	0	470,719
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	5,485	Maintence	14,590			Project Expenses	69,854			
Evaluaton	41,514	Insurnacce	1,543							
Supplies		Audit Fee	658							
Audit fees	1,994									
Principal	70,113									
Interest	8,855									
Total Expenditures	127,961	**Total** Expenditures	16,791	Total Expenditures	0	**Total** Expenditures	69,854	**Total** Expenditures	0	214,606
Cash Balance Dec 31	179,374	**Cash** Balance Dec 31	76,739	**Cash** Balance Dec 31	0	**Cash** Balance Dec 31	0	**Cash** Balance Dec 31	0	**256,113** **
										256,113 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Towanda

will meet on September 10, 2025 at 7:00 PM at Towanda City Hall, 110 S 3rd Street 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 Towanda City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	813,076	35.429	833,135	32.147	882,054	392,527	38.125
Debt Service	440		16,739		41,660		
Library	48,374	4.494	57,190	4.816	68,316	56,235	5.462
Consolidated Streets	43,759		36,329		71,922		
Fire/Rescue	258,053		55,420				
Community Center	11,601		21,081		52,831		
Water	360,935		351,121		490,299		
Sewer	169,343		157,966		201,509		
Refuse	138,106		180,777		177,353		
Special Parks/Recreation	82,286						
Cemetery	7,440		10,000		20,000		
Non-Budgeted Funds-A	554,824						
Non-Budgeted Funds-B	214,606						
Totals	2,702,843	39.923	1,719,758	36.963	2,005,944	448,762	43.587
						*Revenue Neutral Rate***	*35.123*
Less: Transfers	94,181		102,000		173,000		
Net Expenditure	2,608,662		1,617,758		1,832,944		
Total Tax Levied	407,858		361,596		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,216,532		9,782,841		10,295,742		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	50,000	30,000	5,000
Other	437,182	368,802	298,689
Lease Purchase Principal	0	0	0
Total	487,182	398,802	303,689

*Tax rates are expressed in **mills**

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

Andy Newbrey

Official Title: Administrator

Published in the Butler County Times-Gazette
Jul 19, 2025

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

Andy Newbrey
Official Title: Administrator

######

Resolution No. 2025-12

A RESOLUTION OF THE City of Towanda, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Towanda was calculated as 35.123 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Towanda, 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 Towanda:

The City of Towanda shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.123 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 10th day of September 2025 (month and year) and SIGNED by the Mayor.

Jennifer Shaeff
Mayor

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Michael G Hayes	X		
Jennifer Watkins	X		
TOM PYLE	X		
Christopher Hunt	X		
KIT WILLIAMS	X		
Total			

Attested: 5