SCANNED

State of Kansas
City

CERTIFICATE

2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,913,480	399,549	55.027
Debt Service	10-113	8	3,342		
Library	12-1220	8	64,220	56,527	7.785
Industrial		9	226		
		9			
Special Highway		10	127,623		
Electric		10	1,805,956		
Water		11	436,868		
Sewer		11	642,761		
Solid Waste		12	124,984		
Court Diversion		12	42,175		
Sales Tax Revenue		13	134,813		
Equipment Reserve		13	146,886		
Public Bldg Reserve		14	8,596		
911 Wireless		14	26,627		
Employee Benefit		15			
Capital Improvement		15	151,500		
Totals		xxxxxx	5,630,087	456,076	62.812
Budget Hearing Notice		16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			7,260,927
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 61.491

Assisted by:
Gordon CPA LLC

Address
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgorden@cpagordon.com

Attest: Sept 7 2022
Dawn N. Bayles
County Clerk

Governing Body

CPA Summary

City of Horton

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	390,393	58,018	1,508	1,377	1,549	222
Debt Service						
Library	56,043	8,329	216	198	222	32
Industrial						
TOTAL	446,436	66,347	1,724	1,575	1,771	254

County Treas Motor Vehicle Estimate 66,347
County Treas Recreational Vehicle Estimate 1,724
County Treas 16/20M Vehicle Estimate 1,575
County Treas Commercial Vehicle Tax Estimate 1,771
County Treas Watercraft Tax Estimate 254

Motor Vehicle Factor 0.14861
Recreational Vehicle Factor 0.00386
16/20M Vehicle Factor 0.00353
Commercial Vehicle Factor 0.00397
Watercraft Factor 0.00057

City of Horton 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	90,000	50,000	25,000	KSA 12-1117
General	Capital Improvement	85,000	50,000	25,000	KSA 12-1118
Electric	General	172,750	508,035	385,270	KSA 12-825d
Solid Waste	General	4,000	4,000	3,325	KSA 12-825d
General	Employee Benefit	37,320			
Baseball Field Project	General	13,950			
Fire Truck Lease	Equipment Reserve	50,000			
Fire Truck Lease	General	5,000			
Capital Improvement	Baseball Field Project	30,000			
Equipment Reserve	Fire Truck Lease	25,000			
Water	Employee Benefit	6,833			
Water	Sewer	4,000			
Sewer	Employee Benefit	1,240			
Electric	Employee Benefit	11,330			
Electric	Sewer	103,000			
	Totals	639,423	612,035	438,595	
	Adjustments				
	Adjusted Totals	639,423	612,035	438,595	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Horton

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 GO Bonds (Phase I)	9/19/2013	9/27/2053	2.13	2,955,000	2,544,552	9/27	9/27	54,072	56,333	52,875	57,530
2015 GO Bonds (Phase II)	5/22/2015	5/27/2055	2.13	3,375,000	3,030,903	5/27	5/27	64,407	61,690	63,096	63,000
2020 GO Bonds (Sewer)	9/28/2020	9/28/2060	1.13	3,303,000	3,237,138	9/28	9/28	36,418	66,603	54,072	56,333
2021 GO Bonds (Refunding Wate	4/8/2021	12/1/2047	1.75 -2.00	3,065,000	2,950,000	6/1 & 12/1	12/1	61,806	85,000	60,106	90,000
Total G.O. Bonds					**11,762,593**			**216,703**	**269,626**	**230,149**	**266,863**
Revenue Bonds:											
2009 Sales Tax Revenue	10/22/2009	10/1/2022	4.20	1,620,000	150,000	4/1 & 10/1	10/1	6,300	150,000	0	0
2015 Refunding (Electric)	7/27/2015	10/1/2030	3.50	490,000	325,000	4/1 & 10/1	10/1	12,238	30,000	11,188	35,000
2016 Sales Tax Revenue	11/3/2016	5/1/2037	2.00-4.00	1,765,000	1,520,000	5/1	5/1	56,625	70,000	54,813	75,000
Total Revenue Bonds					**1,995,000**			**75,163**	**250,000**	**66,001**	**110,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**13,757,593**			**291,866**	**519,626**	**296,150**	**376,863**

City of Horton 2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
Skid Steer	8/8/2019	36	2.62	29,845	10,207	10,498	0
Fire Truck	4/30/2021	36	1.75	30,014	30,014	10,358	10,358
				Totals	40,221	20,856	10,358

***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: 2023

Library found in: City of Horton
Brown County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem	$56,043	$56,527
Delinquent Tax	$0	$0
Motor Vehicle Tax	$7,979	$8,329
Recreational Vehicle Tax	$161	$216
16/20M Vehicle Tax	$185	$198
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$64,368	$65,270
Difference in Total Taxes:	$902	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,789,535	$7,260,142
Did Assessed Valuation Decrease?	No	
Levy Rate	8.254	7.786
Difference in Levy Rate:	(0.468)	
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	404,133	287,840	261,700
Receipts:			
Ad Valorem Tax	361,790	390,393	xxxxxxxxxxxxxxxxx
Delinquent Tax	248	300	300
Motor Vehicle Tax	62,896	55,853	58,018
Recreational Vehicle Tax	1,559	1,125	1,508
16/20M Vehicle Tax		1,297	1,377
Commercial Vehicle Tax		1,500	1,549
Watercraft Tax		155	222
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Liquor Licenses	850	100	800
Local Sales Tax	392,092	390,000	405,000
Connecting Link	32,837	35,402	33,670
Franchise Tax	37,400	47,621	48,422
Local Alcoholic Liquor Tax	2,754	2,650	2,699
Redemptions	12,293	18,780	14,840
Building Permits	570	420	495
Copies	159	72	120
Insufficient Check Charges	438	455	500
Blue Building Fees	9,638	6,960	8,291
Armory Fees	9,377	10,000	10,000
Police Fees	14,150	5,460	6,683
Communications	29,275	32,798	31,245
Court Costs & Fines	87,416	73,874	82,186
Fire Department	25,141	8,650	8,650
Streets	1,596	2,433	2,850
Parks and Recreation	68,688	83,763	87,568
Manor Repayment			
Firing Range			
Pool	28,556	26,549	28,993
Cemetery	7,850	7,938	9,082
Airport	6,165	6,165	6,165
Building Demolition			
Transfers from Electric		508,035	385,270
Transfers from Solid Waste		4,000	3,325
Transfers In	195,700		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	7,331	16,522	28,382
Neighborhood Revitalization Rebate			0
Miscellaneous	12,300	2,350	2,924
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,409,069**	**1,741,620**	**1,271,134**
Resources Available:	**1,813,202**	**2,029,460**	**1,532,834**

City of Horton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,813,202	2,029,460	1,532,834
Expenditures:			
Administration	230,535	304,208	321,837
Law Enforcement	341,607	449,259	567,123

Communications	215,010	234,231	268,525
Court	72,189	73,467	77,787
Streets	207,343	258,166	263,333
Parks & Recreation	67,918	142,852	148,087
Community Building	10,091	25,335	17,720
Pool	58,380	61,598	64,082
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,203,073	1,549,116	1,728,494
Fire Department	51,369	56,754	70,102
Cemetery	7,559	13,457	15,716
Airport	3,476	3,358	4,133
Armory Building	7,869	13,575	13,535
Building Demolition	27,729	30,000	30,000
Firing Range	2,067	1,500	1,500
Transfer to Equipment Reserve		50,000	25,000
Transfer to Capital Improvement		50,000	25,000
Transfer to Debt Service			
Transfer to Pool Project			
Transfer to Employee Benefit			
Transfers Out	222,220		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,525,362**	**1,767,760**	**1,913,480**
Unencumbered Cash Balance Dec 31	287,840	261,700	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,740,620	1,767,760	1,913,480
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,913,480
		Tax Required	380,646
	Delinquent Comp Rate:	5.0%	18,903
		Amount of 2022 Ad Valorem Tax	399,549

CPA Summary

City of Horton 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	142,705	212,359	215,823
Contractual	49,345	66,353	76,100
Commodities	12,231	8,755	12,129
Capital Outlay	965	3,035	4,035
Miscellaneous	6,715	10,253	10,103
Debt Service	3,844	3,453	3,647
Employee Benefits	14,730		
Total	**230,535**	**304,208**	**321,837**
Law Enforcement			
Salaries	263,212	358,955	445,071
Contractual	32,865	32,228	44,641
Commodities	26,136	31,203	32,833
Capital Outlay	15,861	23,090	40,795
Debt Service	3,533	3,783	3,783
Total	**341,607**	**449,259**	**567,123**
Communications			
Salaries	199,624	215,957	250,192
Contractual	7,621	8,378	7,138
Commodities	7,765	9,146	10,445
Capital Outlay		750	750
Total	**215,010**	**234,231**	**268,525**
Court			
Salaries	32,439	37,295	38,456
Contractual	27,398	23,296	25,108
Commodities	12,352	12,876	13,723
Capital Outlay			500
Total	**72,189**	**73,467**	**77,787**
Streets			
Salaries	94,059	107,810	126,416
Contractual	10,386	25,094	19,360
Commodities	51,789	46,502	48,857
Capital Outlay	51,109	78,760	68,700
Total	**207,343**	**258,166**	**263,333**
Parks & Recreation			
Salaries	25,502	26,926	34,986
Contractual	7,141	32,481	44,101
Commodities	17,651	22,380	24,000
Capital Outlay	17,624	61,065	45,000
Total	**67,918**	**142,852**	**148,087**
Community Building			
Salaries	431	6,121	5,339
Contractual	5,901	7,710	6,146
Commodities	3,759	11,043	5,774
Capital Outlay		461	461
Total	**10,091**	**25,335**	**17,720**
Pool			
Salaries	34,649	41,173	39,871
Contractual	8,012	2,391	3,266
Commodities	15,719	16,034	18,945
Capital Outlay	0	2,000	2,000
Total	**58,380**	**61,598**	**64,082**
Page 1 - Total	**1,203,073**	**1,549,116**	**1,728,494**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**1,203,073**	**1,549,116**	**1,728,494**
Grand Total	**1,203,073**	**1,549,116**	**1,728,494**

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

City of Horton 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,133	3,342	3,342
Receipts:			
Ad Valorem Tax	209	0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	209	0	0
Resources Available:	3,342	3,342	3,342
Expenditures:			
Principal			3,342
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	0	0	3,342
Unencumbered Cash Balance Dec 31	3,342	3,342	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	2,984	3,131	3,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,342
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	(2,696)	1	1,370
Receipts:			
Ad Valorem Tax	61,557	56,043	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,979	8,329
Recreational Vehicle Tax		161	216
16/20M Vehicle Tax		185	198
Commercial Vehicle Tax		214	222
Watercraft Tax		22	32
Transfers In	500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,057	64,604	8,997
Resources Available:	59,361	64,605	10,367
Expenditures:			
Appropriation	59,360	63,235	64,220
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	59,360	63,235	64,220
Unencumbered Cash Balance Dec 31	1	1,370	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	59,360	63,235	64,220
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,220
		Tax Required	53,853
	Delinquent Comp Rate:	5.0%	2,674
		Amount of 2022 Ad Valorem Tax	56,527

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-2,496	226	226
Receipts:			
Ad Valorem Tax	22	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers In	2,700		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	2,722	0	0
Resources Available:	226	226	226
Expenditures:			
Contractual			226
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	226
Unencumbered Cash Balance Dec 31	226	226	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	0	0	226
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	104,406	34,633	80,773
Receipts:			
State of Kansas Gas Tax	48,665	46,140	46,850
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**48,665**	**46,140**	**46,850**
Resources Available:	**153,071**	**80,773**	**127,623**
Expenditures:			
Contractual Services	118,438	0	127,623
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**118,438**	**0**	**127,623**
Unencumbered Cash Balance Dec 31	34,633	80,773	0
2021/2022/2023 Budget Authority Amou	120,000	111,307	127,623

Adopted Budget

Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	918,246	1,193,223	851,345
Receipts:			
Charges for Services	2,063,853	1,650,846	1,685,023
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**2,063,853**	**1,650,846**	**1,685,023**
Resources Available:	**2,982,099**	**2,844,069**	**2,536,368**
Expenditures:			
Personnel	168,836	220,773	222,277
Contractual	128,914	134,303	170,984
Commodities	973,914	862,875	907,520
Capital Outlay	34,734	68,200	71,600
Debt Service	195,398	198,538	46,188
Transfer to General	287,080	508,035	385,270
Cash Forward (2023 column)			
Miscellaneous			2,147
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,788,876**	**1,992,724**	**1,805,986**
Unencumbered Cash Balance Dec 31	1,193,223	851,345	730,382
2021/2022/2023 Budget Authority Amou	1,782,209	1,994,891	1,805,986

See Tab A

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	277,522	253,157	259,449
Receipts:			
Charges for Services	391,085	406,772	408,336
Interest on Idle Funds			
Miscellaneous	1,374		
Does miscellaneous exceed 10% Total R			
Total Receipts	**392,459**	**406,772**	**408,336**
Resources Available:	**669,981**	**659,929**	**667,785**
Expenditures:			
Personnel	113,548	128,924	149,161
Contractual	59,373	59,573	66,566
Commodities	45,019	26,114	35,069
Capital Outlay	31,560	39,063	35,541
Debt Service	156,491	146,806	150,106
Transfer to General	10,833		
Transfer to Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			425
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**416,824**	**400,480**	**436,868**
Unencumbered Cash Balance Dec 31	253,157	259,449	230,917
2021/2022/2023 Budget Authority Amou	487,142	400,480	436,868

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	207,329	298,597	216,945
Receipts:			
Charges for Services	466,384	472,414	514,129
Transfer In	111,000		
Interest on Idle Funds			
Miscellaneous	3,504		
Does miscellaneous exceed 10% Total R			
Total Receipts	**580,888**	**472,414**	**514,129**
Resources Available:	**788,217**	**771,011**	**731,074**
Expenditures:			
Personnel	118,677	163,092	186,577
Contractual	17,209	32,439	28,186
Commodities	12,490	10,512	12,816
Capital Outlay	483	8,500	15,360
Debt Service	339,521	339,523	399,522
Transfer to Employee Benefits	1,240		
Cash Forward (2023 column)			
Miscellaneous			300
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**489,620**	**554,066**	**642,761**
Unencumbered Cash Balance Dec 31	298,597	216,945	88,313
2021/2022/2023 Budget Authority Amou	485,935	554,066	642,761

See Tab A

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,610	50,153	54,513
Receipts:			
Charges for Services	112,508	110,702	120,050
Transfers In	2,700		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,208**	**110,702**	**120,050**
Resources Available:	**157,818**	**160,855**	**174,563**
Expenditures:			
Contractual	103,665	102,342	121,659
Transfer to General	4,000	4,000	3,325
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**107,665**	**106,342**	**124,984**
Unencumbered Cash Balance Dec 31	50,153	54,513	49,579
2021/2022/2023 Budget Authority Amount:	105,025	106,342	124,984

See Tab A

Adopted Budget

Court Diversion	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,477	22,175	32,175
Receipts:			
Charges for Services	5,945	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,945**	**10,000**	**10,000**
Resources Available:	**22,422**	**32,175**	**42,175**
Expenditures:			
Contractual	247		42,175
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**247**	**0**	**42,175**
Unencumbered Cash Balance Dec 31	22,175	32,175	0
2021/2022/2023 Budget Authority Amount:	17,224	13,453	42,175

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	354,230	413,711	457,086
Receipts:			
Taxes	187,681	170,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**187,681**	**170,000**	**170,000**
Resources Available:	**541,911**	**583,711**	**627,086**
Expenditures:			
Principal	70,000	70,000	75,000
Interest	58,200	56,625	54,813
Cash Forward (2023 column)			
Miscellaneous			5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,200**	**126,625**	**134,813**
Unencumbered Cash Balance Dec 31	413,711	457,086	492,273
2021/2022/2023 Budget Authority Amount:	128,200	126,625	134,813

Adopted Budget

Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,386	96,386	146,386
Receipts:			
Transfer from General	140,000	50,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**140,000**	**50,000**	**25,000**
Resources Available:	**146,386**	**146,386**	**171,386**
Expenditures:			
Capital Outlay	25,000		146,886
Transfers Out	25,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,000**	**0**	**146,886**
Unencumbered Cash Balance Dec 31	96,386	146,386	24,500
2021/2022/2023 Budget Authority Amount:	106,385	156,386	146,886

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Bldg Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,596	8,596	8,596
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**8,596**	**8,596**	**8,596**
Expenditures:			
Capital Outlay			8,596
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**8,596**
Unencumbered Cash Balance Dec 31	8,596	8,596	0
2021/2022/2023 Budget Authority Amount:	8,596	8,596	8,596

Adopted Budget

911 Wireless	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,578	18,627	22,627
Receipts:			
911 Fees	3,107	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,107**	**4,000**	**4,000**
Resources Available:	**27,685**	**22,627**	**26,627**
Expenditures:			
Contractual	9,058		26,627
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,058**	**0**	**26,627**
Unencumbered Cash Balance Dec 31	18,627	22,627	0
2021/2022/2023 Budget Authority Amount:	28,378	32,378	26,627

CPA Summary

City of Horton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	272,991	0	0

Adopted Budget

Capital Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,000	85,000	135,000
Receipts:			
Transfer from General	85,000	50,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,000**	**50,000**	**25,000**
Resources Available:	**115,000**	**135,000**	**160,000**
Expenditures:			
Capital Outlay	30,000		151,500
Transfers Out			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**0**	**151,500**
Unencumbered Cash Balance Dec 31	85,000	135,000	8,500
2021/2022/2023 Budget Authority Amount:	100,000	180,000	151,500

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Horton

will meet on September 6, 2022 at 5:15 PM at Horton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Horton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,525,362	59.033	1,767,760	57.499	1,913,480	399,549	55.033
Debt Service					3,342		
Library	59,360	8.433	63,235	8.254	64,220	56,527	7.786
Industrial					226		
Special Highway	118,438				127,623		
Electric	1,788,876		1,992,724		1,805,986		
Water	416,824		400,480		436,868		
Sewer	489,620		554,066		642,761		
Solid Waste	107,665		106,342		124,984		
Court Diversion	247				42,175		
Sales Tax Revenue	128,200		126,625		134,813		
Equipment Reserve	50,000				146,886		
Public Bldg Reserve					8,596		
911 Wireless	9,058				26,627		
Employee Benefit							
Capital Improvement	30,000				151,500		
Totals	4,723,650	67.466	5,011,232	65.753	5,630,087	456,076	62.819
						*Revenue Neutral Rate***	*61.491*
Less: Transfers	639,423		612,035		438,595		
Net Expenditure	4,084,227		4,399,197		5,191,492		
Total Tax Levied	446,432		446,436		xxxxxxxxxxxxx		
Assessed Valuation	6,617,156		6,789,535		7,260,142		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	8,843,056	11,923,281	11,762,593
Revenue Bonds	2,470,000	2,235,000	1,995,000
Other	3,303,000	0	0
Lease Purchase Principal	0	0	40,221
Total	14,616,056	14,158,281	13,797,814

*Tax rates are expressed in mills

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

Kim Knudson

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF HORTON **, HEREBY NOTIFIES THE** BROWN **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 72.940. The date of our hearing is September 6 at 5:15 AM/PM and will be held at City Hall in Horton, 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, 2022.

WITNESS my hand and official seal on July 8th, 2022.

(Seal)

CITY OF HORTON, KANSAS CITY CLERK SEAL

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. 2022-002

A RESOLUTION OF THE CITY OF HORTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral Rate for the City of Horton was calculated as 61.491 mills by the Brown County Clerk: and

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

WHEREAS the Governing Body held a hearing on September 6, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Horton, 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 HORTON:

The City of Horton shall levy a property tax rate exceeding the Revenue Neutral Rate of 61.491 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 6th day of September 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY CLERK KANSAS SEAL CITY OF HORTON

Roll Call Vote

A Roll Call Vote of the City of Horton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2022
Resolution No.2022-002

Governing Body Member	Yes	No	No Vote
Mayor Bryan Stirton	✓		
Commissioner Richard Lovelady	✓		
Commissioner Rex West	✓		
Commissioner Carmela Boller	✓		
Commissioner Tina Nigh	✓		
TOTAL			

Certified:

CITY CLERK SEAL CITY OF HORTON, KANSAS

(First published in the Horton Headlight August 11, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Horton

will meet on September 6, 2022 at 5:15 PM at Horton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Horton City Hall and will be available at this hearing.

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						*Revenue Neutral Rate***	*61.491*
Less: Transfers	639,423		612,035		438,595		

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 1 consecutive weeks, the first publication thereof being made as aforesaid on the 11 day of August, 2022, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 12th day of August, 2022.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____