State of Kansas
City

2025

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	901,600	314,484	32.147
Debt Service	10-113	8	16,739		
Library	12-1220	8	57,190	47,112	4.816
Consolidated Streets		9	47,393		
Fire/Rescue		9			
Community Center		10	36,604		
Water		10	435,890		
Sewer		11	201,745		
Refuse		11	193,811		
Special Parks/Recreation		12			
Cemetery		12	10,000		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxx	1,900,972	361,596	36.963
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			9,782,841
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 39.513

Assisted by:

Address:

Email:

Attest: Nov 21 2024

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Yes
Yes
Yes

Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	361,952	51,304	1,409	31	6,964	0
Debt Service						
Library	45,906	6,507	179	4	883	0
TOTAL	407,858	57,811	1,588	35	7,847	0

County Treas Motor Vehicle Estimate 57,811
County Treas Recreational Vehicle Estimate 1,588
County Treas 16/20M Vehicle Estimate 35
County Treas Commercial Vehicle Tax Estimate 7,847
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14174
Recreational Vehicle Factor 0.00389
16/20M Vehicle Factor 0.00009
Commercial Vehicle Factor 0.01924
Watercraft Factor 0.00000

City of Towanda 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Fire/Rescue	37,017	44,181	0	Ordinance
General	Water Reserve	5,000	5,000	5,000	Ordinance
General	Street Reserve	0	30,000	30,000	12-1,118
General	Equipment Reserve	5,000	37,702	25,000	12-1,119
General	Sewer Reserve	2,000	2,000	2,000	12-1,119
General	Community Center	10,000	10,000	10,000	Ordinance
General	Capital Improvement	5,000	5,000	27,000	12-1,118
Consolidated Street	Street Reserve				68-590
Fire Rescue	Fire Rescue Reserve	75,000	143,922	0	12-825d
Refuse	Street Reserve				12-825d
Refuse	Consolidated Streets				12-825d
Refuse	General	28,000	28,000	28,000	12-825d
Sewer	Equipment Reserve				12-825d
Sewer	General	3,000	3,000	3,000	12-825d
Sewer	Sewer Reserve	2,000	2,000	0	12-825d
Equipment Reseve	General		0		12-825d
Water	Water Reserve	0			12-825d
Water Surcharge Fund	General	60,423			12-825d
	Totals	232,440	310,805	130,000	
	Adjustments*				
	Adjusted Totals	232,440	310,805	130,000	

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

City of Towanda

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
2009 A (Clay Hill)	5/15/09	2024	1.75-4.0	209,000	20,000	April & Oct	Oct	880	20,000		
Series 2009 B	10/29/09	9/1/25	3.5-5.25	66,400	10,000	Mar & Sept	Sept	525	5,000	262	5,000
Total G.O. Bonds					**30,000**			**1,405**	**25,000**	**262**	**5,000**
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	368,802	Mar & Sept	Mar & Sept	8,855	70,113	6,375	71,892
Total Other					**368,802**			**8,855**	**70,113**	**6,375**	**71,892**
Total Indebtedness					**398,802**			**10,260**	**95,113**	**6,637**	**76,892**

City of Towanda

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
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: 2025

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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$45,906	$47,112
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$7,749	$6,507
Recreational Vehicle Tax	$147	$179
16/20M Vehicle Tax	$0	$4
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$56,302	$56,302
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$10,216,532	$10,322,784
Did Assessed Valuation Decrease?	No	
Levy Rate	4.494	4.564
Difference in Levy Rate:	0.070	
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 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	795	170,609	146,885
Receipts:			
Ad Valorem Tax	329,745	361,952	xxxxxxxxxxxxxxxxx
Delinquent Tax	34,013		
Motor Vehicle Tax	75,357	60,358	51,304
Recreational Vehicle Tax		1,147	1,409
16/20M Vehicle Tax			31
Commercial Vehicle Tax		6,546	6,964
Watercraft Tax		441	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	70,711	67,000	70,000
Local Sales Tax	101,844	95,000	110,000
Franchise Tax	117,484	117,000	118,000
License, Permits & Fees	4,442	5,000	5,000
Building/Remodeling Permits	18,254	15,000	14,833
Swimming Pool	8,098	14,000	7,000
Fines, Forgeitures & Penalties	6,156	9,000	4,500
Internal Revenue Refund	1,930		
Land Rental	3,712		3,800
EMC Dividends	8,650		9,000
Zoning Fees	190	1,000	190
Animal Control/Shelter & Dog Tags	255	100	100
Transfer from Sewer	3,000	3,000	3,000
Transfer from Refuse	28,000	28,000	28,000
Transfer from Water Increase Reserve	60,423		
Transfer from Equipment Reserve			
Transfer from Fire/Rescue			
Donations for Circle Rec	7,317		
Interest on Idle Funds		1,000	2,100
Neighborhood Revitalization Rebate			0
Miscellaneous	2,632	13,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**882,213**	**798,544**	**440,231**
Resources Available:	**883,008**	**969,153**	**587,116**

City of Towanda

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	883,008	969,153	587,116
Expenditures:			
General Administration			
Salaries & Wages	241,968	212,300	307,300
Employee Benefits	68,921	80,835	112,450
Mayor and Council		1,000	1,000
Administration/Finance	44,646	50,000	45,000
Utilities	33,921	60,000	36,000
Contractual	48		
Insurance	17,280	35,000	36,500
Muncipal Court	4,066	2,500	2,500
Legal	12,092	14,400	14,850
Planning & Zoning	5,226	4,000	10,700
Compliance Contract			16,800
Parks:			
Swimming Pool	21,216	25,000	15,700
City Park	972	1,500	1,500
Recreation		2,500	2,500
Library & Museum	15,509	10,000	15,200
Senior Center	10,790	12,000	8,000
Public Safety			
Police Department	113,106	120,000	120,000
Polilce Facility	14,558	15,000	10,000
Animal Control	2,150	350	350
Public Works	41,755	42,000	46,250
Transfer to Street Reserve		30,000	30,000
Transfer to Fire/Rescue (4,5 mll)	37,017	44,181	
Transfer to Equipment Reserve	5,000	37,702	25,000
Transfer to Sewer Reserve	2,000	2,000	2,000
Transfer to Community Center	10,000	10,000	10,000
Transfer to Capital Improvement	5,000	5,000	27,000
Transfer to Water Reserve	5,000	5,000	5,000
Miscellaneous	158		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**712,399**	**822,268**	**901,600**
Unencumbered Cash Balance Dec 31	170,609	146,885	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	827,001	822,268	901,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	901,600
		Tax Required	314,484
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	314,484

CPA Summary

City of Towanda 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,844	35,544	14,139
Receipts:			
Cash Adjustment-per Audit	672		
Special Assessments	4,396	5,000	2,600
Street Impact Fees	8,760		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,828**	**5,000**	**2,600**
Resources Available:	**58,672**	**40,544**	**16,739**
Expenditures:			
Principal-Clay Hill	15,000	20,000	
11th Street	5,000	5,000	5,000
Interest & Fiscal Charges	2,328	1,405	262
Cash Basis Reserve			11,477
Audit Fee	800		
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**23,128**	**26,405**	**16,739**
Unencumbered Cash Balance Dec 31	35,544	14,139	0
2023/2024/2025 Budget Authority Amoun	81,805	72,616	16,739

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	5	5
Receipts:			
Ad Valorem Tax	42,339	45,906	xxxxxxxxxxxxxxxx
Delinquent Tax	4,376	2,500	2,500
Motor Vehicle Tax	10,320	7,749	6,507
Recreational Vehicle Tax		147	179
16/20M Vehicle Tax			4
Commercial Vehicle Tax		841	883
Watercraft Tax		57	0
Audit adjustment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,035**	**57,200**	**10,073**
Resources Available:	**57,035**	**57,205**	**10,078**
Expenditures:			
Approprations to Library Board	57,030	55,200	55,190
Cleaning		200	200
Utilities		1,800	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,030**	**57,200**	**57,190**
Unencumbered Cash Balance Dec 31	5	5	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	57,030	57,200	57,190
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,190
		Tax Required	47,112
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	47,112

CPA Summary

City of Towanda 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,824	16,194	1,301
Receipts:			
State of Kansas Gas Tax	38,982	39,380	39,340
County Transfers Gas		6,100	5,852
Cash Adjustment			
Interest on Idle Funds			
Miscellaneous		3,000	900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,982**	**48,480**	**46,092**
Resources Available:	**59,806**	**64,674**	**47,393**
Expenditures:			
Salaries & Wages	18,251	23,000	8,500
Employee Benefits	2,694	4,200	1,400
Health Insurance	4,189	8,400	2,700
Contractual Services	1,195	4,000	4,000
Commodities	1,135	3,000	7,000
Utilities	2,163		2,500
Fuel	4,301		5,300
Supplies		12,000	7,500
Insurance	61		1,100
Repairs & Maintenance	1,123	6,973	5,593
Machinery/Equipment	8,000	1,800	1,800
Transfer to Street Reserve			
Audit Fee	500		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,612**	**63,373**	**47,393**
Unencumbered Cash Balance Dec 31	16,194	1,301	0
2023/2024/2025 Budget Authority Amoun	71,739	63,373	47,393

Adopted Budget

Fire/Rescue	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,529	67,695	0
Receipts:			
Cash Adjustment-			
Township Distributions	201,299	200,000	
Fire Protection Service (TR from General)	37,017	44,181	
Fireworks Permits		5,000	
Grants	15,000		
Interest on Idle Funds			
Miscellaneous	4,928	1,136	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**258,244**	**250,317**	**0**
Resources Available:	**271,773**	**318,012**	**0**
Expenditures:			
Salaries & Wages	12,762	18,000	
Employee Benefits	1,066	1,500	
Contractual Services	5,000	18,000	
Commodities	5,665	8,500	
Training	5,292	5,000	
Utilities	5,839	6,900	
Insurance	11,882	13,530	
Vehicle/Mobile Equpment Repairs	24,812	44,660	
Building Repairs & Maintenance	3,735		
Communications	24	2,000	
Fuels	691	4,000	
Office and Operating Supplies	8,805	30,000	
Unifiorms/PPE/Medical	6,984	15,000	
Non-Meterial Expenses	240	4,000	
Miscellaneous Services	3,378	3,000	
Transfer to Fire Rescue Reserve	75,000	143,922	
Transfer to General Fund			
Grant Items	24,841		
Audit Fees	1,500		
Membership dues & Subscritions	3,520		
Miscellaneous	3,042		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**204,078**	**318,012**	**0**
Unencumbered Cash Balance Dec 31	67,695	0	0
2023/2024/2025 Budget Authority Amoun	232,850	258,484	0

0

See Tab C

CPA Summary
Rescue will have their own District as of 2025

City of Towanda 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,671	36,250	22,404
Receipts:			
Cash Adjustment			
Rent	4,275	4,000	4,200
Transfer from General	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,275**	**14,000**	**14,200**
Resources Available:	**40,946**	**50,250**	**36,604**
Expenditures:			
Cleaning/Disposal Service		700	2,000
Commodities	680	275	275
Repairs & Maintenance	227	22,821	27,287
Insurance	169		2,972
Utilities	3,298	3,900	3,600
Audit fee	200		300
Refunds	75		
Miscellaneous	47	150	170
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,696**	**27,846**	**36,604**
Unencumbered Cash Balance Dec 31	36,250	22,404	0
2023/2024/2025 Budget Authority Amoun	29,825	27,846	36,604

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,715	-13,522	7,590
Receipts:			
Cash Adjustment	10,488		
Water Sales	382,906	408,000	408,000
Commercial Sales	529	150	1,600
Late Charges/Set-Off	8,659	9,500	9,500
Fire Protection	200	1,000	6,400
Turn-On Fees	750		800
Disconnect Fees	3,051	2,000	2,000
Sales Tax		1,030	
Transfer from Water Surcharge Fund			
Interest on Idle Funds			
Miscellaneous	10,175		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**416,758**	**421,680**	**428,300**
Resources Available:	**436,473**	**408,158**	**435,890**
Expenditures:			
Salaries & Wages	86,448	41,000	41,000
Employee Benefits	26,486	13,000	13,000
Payroll Taxes	6,776	7,800	7,800
Water Purchase	286,908	281,000	282,000
Contractual Services	3,720	4,000	4,000
Commodities	3,159	500	4,500
Insurance	11,060	10,750	3,500
Gasoline/Fuel	4,301	6,000	3,500
Repairs & Maintenance	2,566		26,390
Vehicle/Mobile Eqipment & Repairs	296	11,318	3,000
Permit & Fees	3,906	4,000	3,000
Testing	1,699	1,000	3,000
Utilities	1,581	2,700	2,700
Supplies	8,804	7,000	16,500
Mileage	421		1,000
Membership Fees	373		
Non-Material Expenses	596	2,500	1,000
Transfer to Water Reserve			
Transfer to General			
Transfer to Water Increase Reserve			20,000
Transfer to Capital Improvement Reserve		8,000	
Audit fees	800		
Miscellaneous	95		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**449,995**	**400,568**	**435,890**
Unencumbered Cash Balance Dec 31	-13,522	7,590	0
2023/2024/2025 Budget Authority Amoun	453,184	419,470	435,890

CPA Summary	**See Tab B**

City of Towanda 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,623	52,843	45,245
Receipts:			
Cash Adjustment	3,916		
Sewer Charges	51,831	51,000	51,000
Lagoon Fee	61,930	90,000	98,000
Late Payment Charges	6,226	7,250	7,500
Tapping & Lagoon Fees	400	450	
Interest on Idle Funds			
Miscellaneous		25	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**124,303**	**148,725**	**156,500**
Resources Available:	**132,926**	**201,568**	**201,745**
Expenditures:			
Salaries & Wages	18,251	71,072	57,600
Employee Benefits	5,445	21,631	18,000
Payroll Taxes	1,438	10,300	9,400
Contractual Services	7,074	2,200	62,920
Commodities	12,682	19,539	20,000
Permits & Fees	1,001	1,300	1,300
Vehicle/Mobile Equipment Repairs/Maint.	1,902	4,661	5,000
Utilities	7,514	5,900	8,000
Insurance	10,715	1,200	2,000
Supplies	3,090	6,000	5,000
Gasoline/Fuel	4,301	3,000	5,000
Non-Material Expense	457	4,000	4,000
Capital Outlay			
Transfer to General Fund	3,000	3,000	3,000
Transfer to Sewer Reserve	2,000	2,000	
Audit Fee	800	520	525
Membership Fees	372		
Miscellaneous	41		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,083**	**156,323**	**201,745**
Unencumbered Cash Balance Dec 31	52,843	45,245	0
2023/2024/2025 Budget Authority Amoun	162,271	209,849	201,745

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,061	9,559	27,281
Receipts:			
Cash Adjustment	3,449		
Trash Charges	125,304	153,000	164,000
Late Payment Charges	2,977	3,500	2,500
Interest on Idle Funds			
Miscellaneous	16	30	30
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**131,746**	**156,530**	**166,530**
Resources Available:	**141,807**	**166,089**	**193,811**
Expenditures:			
Collection Service/Landfill Charges	100,313	106,408	132,000
Commodities	3,035	3,500	32,911
Permits & Fees		900	900
Transfer to Street			
Transfer to Street Reserve			
Transfer to General Fund	28,000	28,000	28,000
Audit Fee	900		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,248**	**138,808**	**193,811**
Unencumbered Cash Balance Dec 31	9,559	27,281	0
2023/2024/2025 Budget Authority Amoun	132,313	138,808	193,811

CPA Summary

City of Towanda 2025

Amended in 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks/Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,220	74,865	14,362
Receipts:			
Cash Adjustment			
Recreation Fees	110,000	70,000	
Concessions			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**110,000**	**70,000**	**0**
Resources Available:	**174,220**	**144,865**	**14,362**
Expenditures:			
Baseball	8,858		
Basketball	16,563		
Football/Cheer	10,452	65,503	
Football	60,973	65,000	
In 2025 Park & Rec is no longer with City			
Miscellaneous	2,509		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,355**	**130,503**	**0**
Unencumbered Cash Balance Dec 31	74,865	14,362	14,362
2023/2024/2025 Budget Authority Amount	110,000	130,503	0

Adopted Budget

Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	60	2,290	2,290
Receipts:			
Cash Adjustment			
Sale of Lots	9,010	7,860	10,000
Deed Fees	120		
Interest on Idle Funds			
Miscellaneous	110		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,240**	**7,860**	**10,000**
Resources Available:	**9,300**	**10,150**	**12,290**
Expenditures:			
Towanda Township	6,840		
Commodities	170	7,860	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,010**	**7,860**	**10,000**
Unencumbered Cash Balance Dec 31	2,290	2,290	2,290
2023/2024/2025 Budget Authority Amount	10,899	7,860	10,000

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire/Rescue Reserve		**Equipment Reserve**		**Street Reserve**		**Capital Improvements**		**Water Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	356,702	Cash Balance Jan 1	18,790	Cash Balance Jan 1	136,150	Cash Balance Jan 1	76,990	Cash Balance Jan 1	63,189	651,821
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Audit adjustment		Audit adjustment		Audit adjustment	1,032	Audit adjustment		Audit adjustment		
TR from Fire/Rescue	75,000	TR from General	5,000	Tr from General		TR from General	5,000	TR from General	5,000	
				TR from Water		Other		TR from Water		
				Street Impact Fee	54,678					
Total Receipts	75,000	Total Receipts	5000	Total Receipts	55710	Total Receipts	5000	Total Receipts	5000	145,710
Resources Available:	431,702	Resources Available:	23,790	Resources Available:	191,860	Resources Available:	81,990	Resources Available:	68,189	797,531
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	334	TR to General		Project	18,925	Audit fees	500	Parts	10,811	
Audit fee	200			TR to Street Highway		Land		Audit fees	800	
				Audit Fee	1,000	Building				
						Improvements				
Total Expenditures	534	Total Expenditures	0	Total Expenditures	19,925	Total Expenditures	500	Total Expenditures	11,611	32,570
Cash Balance Dec 31	431,168	Cash Balance Dec 31	23,790	Cash Balance Dec 31	171,935	Cash Balance Dec 31	81,490	Cash Balance Dec 31	56,578	**764,961** **
										764,961 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**Tower Reserve**		**Water Increase Reserve**		**ARPA**		**Insurance Claim Holding**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	182,279	Cash Balance Dec 31	54,323	Cash Balance Dec 31	60,423	Cash Balance Dec 31	221,894	Cash Balance Dec 31	0	518,919
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	2,000	Cash Reserve								
TR from Sewer	2,000	Rental Fees	26,413			Fed Aid/Governor		Insurance Proceedds	2,276	
Audit adjustment										
Sewer Fees	122,661									
Total Receipts	126,661	Total Receipts	26413	Total Receipts	0	Total Receipts	0	Total Receipts	2276	155,350
Resources Available:	308,940	Resources Available:	80,736	Resources Available:	60,423	Resources Available:	221,894	Resources Available:	2,276	674,269
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Maintence	14,091	TR to General	60,423	Project Expenses	152,040	Insurance Returned	2,276	
Equipment	23,918	Insurnacce	115							
Supplies	1,038	Audit Fee	200							
Audit fees	1,000									
Principal	68,379									
Interest	10,589									
Total Expenditures	104,924	Total Expenditures	14,406	Total Expenditures	60,423	Total Expenditures	152,040	Total Expenditures	2,276	334,069
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** **
										340,200 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Towanda

will meet on August 14, 2024 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 and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	712,399	43.941	822,268	35.429	901,600	314,484	30.465
Debt Service	23,128		26,405		16,739		
Library	57,030	5.642	57,200	4.494	57,190	47,112	4.564
Consolidated Streets	43,612		63,373		47,393		
Fire/Rescue	204,078		318,012				
Community Center	4,696		27,846		36,604		
Water	449,995		400,568		435,890		
Sewer	80,083		156,323		201,745		
Refuse	132,248		138,808		193,811		
Special Parks/Recreation	99,355		130,503				
Cemetery	7,010		7,860		10,000		
Non-Budgeted Funds-A	32,570						
Non-Budgeted Funds-B	334,069						
Totals	2,180,273	49.583	2,149,166	39.923	1,900,972	361,596	35.029
						*Revenue Neutral Rate***	*39.513*
Less: Transfers	232,440		310,805		130,000		
Net Expenditure	1,947,833		1,838,361		1,770,972		
Total Tax Levied	407,853		407,858		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,225,679		10,216,532		10,322,784		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	100,000	50,000	30,000
Other	503,870	437,182	368,802
Lease Purchase Principal	0	0	0
Total	603,870	487,182	398,802

*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 20, 2024

NOTICE OF BUDGET HEARING

The governing body of
City of Towanda
will meet on August 14, 2024 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 and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	712,399	43.941	822,268	35.429	901,600	314,484	30.465
Debt Service	23,128		26,405		16,739		
Library	57,030	5.642	57,200	4.494	57,190	47,112	4.564
Consolidated Streets	43,612		63,373		47,393		
Fire/Rescue	204,078		318,012				
Community Center	4,696		27,846		36,604		
Water	449,995		400,568		435,890		
Sewer	80,083		156,323		201,745		
Refuse	132,248		138,808		193,811		
Special Parks/Recreation	99,355		130,503				
Cemetery	7,010		7,860		10,000		
Non-Budgeted Funds-A	32,570						
Non-Budgeted Funds-B	334,069						
Totals	2,180,273	49,583	2,149,166	39,923	1,900,972	361,596	35.029
						*Revenue Neutral Rate***	39.513
Less: Transfers	232,440		310,805		130,000		
Net Expenditure	1,947,833		1,838,361		1,770,972		
Total Tax Levied	407,853		407,858		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,225,679		10,216,532		10,322,784		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	100,000		50,000		30,000		
Other	503,870		437,182		368,802		
Lease Purchase Principal	0		0		0		
Total	603,870		487,182		398,802		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Andy Newbrey
Official Title: Administrator

2483130