Rec'd Clerk's Office

AUG 22 2018

CERTIFICATE

To the Clerk of Bulter 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 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	910,231	325,342	48.736
Debt Service	10-113	9	65,924		
Library	12-1220	9	48,000	37,916	5.680
Consolidated Streets		10	52,649		
Fire/Rescue		10	174,063		
Community Center		11	29,878		
Water		11	344,572		
Sewer		12	177,562		
Refuse		12	120,523		
Special Park/Recreation		13	162,912		
Sewer Debt Service		13			
Cemetery		14	11,716		
		14			
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxx	2,098,030	363,258	54.416
Notice of the vote to adopt required to be published and attached to the budget?					County Clerk's Use Only
Budget Summary		17			6,675,538
Neighborhood Revitalization Rebate					Nov 1, 2018 Total Assessed Valuation

Assisted by:
Carolyn Brock

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Topeka, KS 66611-1216
Email:
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Attest: November 28 2018
Catum Sayler
County Clerk

Nicole Mayo
Jennifer Stavert
Daniel White
Governing Body

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

City of Towanda
Bulter County

2019

Computation to Determine Limit for 2019

Base Levy

1)	Total Tax Levy Amount in 2018	352,177	
2)	Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2018 Library Levy	37,333	
3)	Net Tax Levy (Base)		314,844

Percentage Adjustments

4)	CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)			4,408
5)	Value of New Improvements		64,835	
6)	Increase in Total Personal Property Valuations (cannot be less than zero)		2947	
7)	Real Property Added to Jurisdiction		0	
8)	Real Property which has Changed in Use		61,352	
9)	Expiration of Property Tax Abatement (Assessed Valuation)		0	
10)	Total Assessed Value of Adjustments		129,134	
11)	Total Assessed Valuation - June 15, 2018		6,674,298	
12)	Adjustment Percentage (Line 10 Divided by Line 11)	1.93%		
13)	Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			6,092
14)	**Total Percentage Adjustments**			**10,499**

Increased Tax Revenues Adjustment

15)	Property Tax Revenues Spent on Debt Service in 2019 Budget		0	
	Less: Property Tax Revenues Spent on Debt Service in 2018 Budget		0	
	Difference			0
16)	Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)			0
17)	Property Tax Revenues Spent on Special Assessments in 2019 Budget			0
18)	Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget			0
19)	Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2019 Budget			0
20)	Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget			0
21)	Law Enforcement Expenses - 2019 Budget (Do not Include building construction or remodeling costs)		0	
	Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0		
	CPI Adjustment - 1.4%	0		
	Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0	
	Increased Law Enforcement Expense in 2019 Budget			0
22)	Fire Protection Expenses - 2019 Budget (Do not Include building construction or remodeling costs)		0	
	Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0		
	CPI Adjustment - 1.4%	0		
	Fire Protection Expenses - 2018 Budget (Indexed by CPI)		0	
	Increased Fire Protection Expense			0
23)	Emergency Medical Expenses - 2019 Budget (Do not Include building construction or remodeling costs)		0	
	Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0		
	CPI Adjustment - 1.4%	0		
	Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0	
	Increased Emergency Medical Expense			0
	Total Increased Tax Revenue Adjustment			**0**

Levy on Behalf of Another Political or Governmental Subdivision

24)	Library Levy 2019 Budget	37,916
25)	**Total Levies on Behalf of Another Political or Governmental Subdivision**	**37,916**
26)	**Total Computed Tax Levy**	**363,259**

City of Towanda

2019

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

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	314,844	60,962	1,092	65	1,480	363
Debt Service						
Library	37,333	7,229	129	8	175	43
TOTAL	352,177	68,191	1,221	73	1,655	406

County Treas Motor Vehicle Estimate	68,191
County Treas Recreational Vehicle Estimate	1,221
County Treas 16/20M Vehicle Estimate	73
County Treas Commercial Vehicle Tax Estimate	1,655
County Treas Watercraft Tax Estimate	406

Motor Vehicle Factor	0.19363
Recreational Vehicle Factor	0.00347
16/20M Vehicle Factor	0.00021
Commercial Vehicle Factor	0.00470
Watercraft Factor	0.00115

City of Towanda 2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Fire/Rescue	15,000	25,000	25,000	Ordinance
General	Water Reserve	5,000	10,000	10,000	Ordinance
General	Street Reserve	40,000	-	-	12-197
General	Consolidated Streets	15,000	-	-	12-197
General	Equipment Reserve	15,000	8,500	86,101	12-1,119
General	Community Center	7,000	19,000	19,500	Ordinance
General	Capital Improvement	20,000	12,000	38,000	12-1,118
Street Reserve	Capital Improvement	6,000			Ordinance
Consolidated Street	Street Reserve	-	-	-	68-590
Fire Rescue	Fire Rescue Reserve	-	51,000	53,000	12-825d
Refuse	Street Reserve	-	-	-	12-825d
Refuse	Consolidated Streets	12,000	-	-	12-825d
Refuse	General	12,000	25,000	25,000	12-825d
Sewer	Equipment Reserve				12-825d
Sewer	General	-	-	-	12-825d
Sewer	Sewer Reserve				12-825d
Sewer	Capital Improvement				12-825d
Water	Water Reserve	-	-	-	12-825d
Water	General	-	-	-	12-825d
Water	Capital Improvement	-	20,000	20,000	12-825d
Street Reserve	Bond & Interest				12-825d
Sewer Debt Service	Sewer	-	-	-	12-825d
	Totals	147,000	170,500	276,601	
	Adjustments				
	Adjusted Totals	147,000	170,500	276,601	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

City of Towanda

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2007 A	6/15/07	10/1/22	3.85-4.05	315,000	130,000	April & Oct	Oct	5,710	25,000	4,635	25,000
2009 A (Clay Hill)	5/15/09	10/1/24	1.75-4.0	209,000	110,000	April & Oct	Oct	4,682	15,000	4,120	15,000
Series 2009 B	10/29/09	9/1/25	3.5-5.25	66,400	40,000	Mar & Sept	Sept	1,950	5,000	1,738	5,000
Total G.O. Bonds					**280,000**			**12,342**	**45,000**	**10,493**	**45,000**
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	754,532	Mar & Sept	Mar & Sept	18,637	60,332	17,106	61,861
Total Other					**754,532**			**18,637**	**60,332**	**17,106**	**61,861**
Total Indebtedness					**1,034,532**			**30,979**	**105,332**	**27,599**	**106,861**

City of Towanda

2019

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 1,2018	Payments Due 2018	Payments Due 2019
None							
				Totals	**0**	**0**	**0**

***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: 2019

Library found in: City of Towanda
Bulter 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 2018	Proposed Year 2019
Ad Valorem	$37,333	$37,916
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$6,900	$7,229
Recreational Vehicle Tax	$76	$129
16/20M Vehicle Tax	$13	$8
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$46,822	$47,782
Difference in Total Taxes:	$960	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,429,812	$6,674,298
Did Assessed Valuation Decrease?	No	
Levy Rate	5.806	5.681
Difference in Levy Rate:	(0.125)	
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 Towanda 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	(78,853)	196,410	190,527
Receipts:			
Ad Valorem Tax	292,944	314,844	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,694	22,000	17,000
Motor Vehicle Tax	60,832	60,947	60,962
Recreational Vehicle Tax		672	1,092
16/20M Vehicle Tax		118	65
Commercial Vehicle Tax		7,123	1,480
Watercraft Tax		368	363
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		5,025	0
Cash Adjustment-Audit	94,562		
Compensating Use Tax	97,340	90,000	90,000
Local Sales Tax	99,772	30,000	30,000
Franchise Tax	99,277	103,000	100,000
License, Permits & Fees	12,996	26,000	18,300
Swimming Pool	10,095	6,000	7,500
Fines, Forgeitures & Penalties	22,440	15,000	15,000
Cemetery Service Charges	11,325	4,500	6,500
Donations			
Zoning Fees		300	
Animal Control/Shelter			100
Transfer from Sewer		0	0
Transfer from Refuse	12,000	25,000	25,000
Transfer from Water		0	0
Audit Other	65,736		
Interest on Idle Funds	830	1,000	1,000
Miscellaneous		20,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**895,843**	**731,897**	**394,362**
Resources Available:	**816,990**	**928,307**	**584,889**

City of Towanda
FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	816,990	928,307	584,889
Expenditures:			
General Administration			
Salaries & Wages	156,213	156,000	160,000
Employee Benefits	20,302	28,000	35,000
Health Insurance Premiums-General	22,850	20,833	35,000
Mayor and Council		3,000	3,000
Administration/Finance	20,744	25,000	50,000
Utilities	26,374	28,000	30,000
Communications			
Insurance	9,486	12,000	15,000
Muncipal Court	5,962	8,000	8,000
Legal	10,829	12,000	12,000
Planning & Zoning	810	10,000	10,000
Parks:			
Swimming Pool/Parks	21,412	50,000	50,000
Recreation	3,039		5,000
Library & Museum	7,215	12,450	20,000
Senior Center	5,069	9,600	15,000
Public Safety			
Police Department	157,526	251,947	237,130
Animal Control	376	450	1,000
Public Works	22,071	16,500	30,000
Transfer to Street Reserve	40,000		
Transfer to Consolidated Streets	15,000		
Transfer to Fire/Rescue	15,000	25,000	25,000
Transfer to Equipment Reserve	15,000	8,500	86,101
Transfer to Sewer Reserve		2,000	2,000
Transfer to Community Center	7,000	19,000	19,500
Transfer to Capital Improvement	20,000	12,000	38,000
Transfer to Water Reserve	5,000	10,000	10,000
Neighborhood Revitalization Rebate		1,500	1,500
Miscellaneous	13,302	16,000	12,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**620,580**	**737,780**	**910,231**
Unencumbered Cash Balance Dec 31	196,410	190,527	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	710,140	769,947	910,231
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	910,231
		Tax Required	325,342
	Delinquent Comp Rate:	0.0%	0
		Amount of 2018 Ad Valorem Tax	325,342

City of Towanda 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	30,609	40,624	38,924
Receipts:			
Cash Adjustment--Audit	10,011		
Special Assessments	55,407	7,000	7,000
Transfer from Street Reserve			
Street Impact Fee	22,767	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,185**	**27,000**	**27,000**
Resources Available:	**118,794**	**67,624**	**65,924**
Expenditures:			
Principal-Clay Hill	8,170	21,700	18,000
Timper Point 2012 A	70,000	7,000	0
Interest & Fiscal Charges			
Cash Basis Reserve			47,924
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**78,170**	**28,700**	**65,924**
Unencumbered Cash Balance Dec 31	40,624	38,924	0
2017/2018/2019 Budget Authority Amount:	137,300	54,609	65,924

Adopted Budget **Library**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	330	0	0
Receipts:			
Ad Valorem Tax	33,162	37,333	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,859	2,500	2,500
Motor Vehicle Tax	7,339	6,900	7,229
Recreational Vehicle Tax		76	129
16/20M Vehicle Tax		13	8
Commercial Vehicle Tax		806	175
Watercraft Tax		42	43
Cash Adjustment--Audit	(330)		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,030**	**47,670**	**10,084**
Resources Available:	**42,360**	**47,670**	**10,084**
Expenditures:			
Appropratioins to Library Board	41,139	47,670	48,000
Cleaning	395		
Utilities	826		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,360**	**47,670**	**48,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	45,750	48,000	48,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,000
		Tax Required	37,916
	Delinquent Comp Rate:	0.0%	0
		Amount of 2018 Ad Valorem Tax	37,916

City of Towanda

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Consolidated Streets	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,303	7,430	430
Receipts:			
State of Kansas Gas Tax	38,060	38,550	38,690
County Transfers Gas	5,911	5,840	5,615
Cash Adjustment-Audit	-1,450		
Transfer from Refuse	12,000		
Transfer from General	15,000		
Transfer from Water			
Refunds		5,610	5,695
Interest on Idle Funds			
Miscellaneous	1,336		2,219
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,857**	**50,000**	**52,219**
Resources Available:	**77,160**	**57,430**	**52,649**
Expenditures:			
Salaries & Wages	36,552	35,000	37,219
Employee Benefits	5,699	5,600	5,600
Health Insurance	8,211	9,400	9,400
Contractual Services	1,540	0	0
Commodities	12,728	7,000	430
Gasoline/Fuel			
Insurance			
Repairs & Maintenance			
Transfer to Street Reserve	5,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,730**	**57,000**	**52,649**
Unencumbered Cash Balance Dec 31	7,430	430	0
2017/2018/2019 Budget Authority Amount:	69,730	57,103	52,649

Adopted Budget

Fire/Rescue	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	35,200	48,724	44,063
Receipts:			
Cash Adjustment--Audit	1,844		
Township Distributions	94,095	100,000	105,000
Transfer from General	15,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous	5,965		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**116,904**	**125,000**	**130,000**
Resources Available:	**152,104**	**173,724**	**174,063**
Expenditures:			
Salaries & Wages	13,304	13,626	13,626
Employee Benefits	1,148	1,000	1,500
Contractual Services	14,362	14,000	8,000
Commodities	24,256	25,000	30,000
Utilities	5,777	9,000	9,000
Insurance	9,300	12,000	12,000
Vehicle/Mobile Equpment Repairs	33,941		
Communications			
Fuels	1,292	1,500	1,500
Capital Outlay		2,500	45,437
Transfer to Fire Rescue Reserve		51,000	53,000
Miscellaneous		35	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,380**	**129,661**	**174,063**
Unencumbered Cash Balance Dec 31	48,724	44,063	0
2017/2018/2019 Budget Authority Amount:	103,380	182,120	174,063

City of Towanda

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-523	3,478	9,378
Receipts:			
Cash Adjustment--Audit	601		
Donations			
Rent	5,090	5,500	5,500
Transfer from General	7,000	19,000	15,000
Interest on Idle Funds			
Miscellaneous	277		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,968**	**24,500**	**20,500**
Resources Available:	**12,445**	**27,978**	**29,878**
Expenditures:			
Contractual	6,658	3,600	4,500
Commodities	2,309	800	800
Contract Principal/Lease Purchase			
Insurance		600	1,000
Utilities		4,100	4,100
Building Repairs		9,500	19,478
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,967**	**18,600**	**29,878**
Unencumbered Cash Balance Dec 31	3,478	9,378	0
2017/2018/2019 Budget Authority Amount:	9,097	25,027	29,878

Adopted Budget

Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	37,689	64,955	45,505
Receipts:			
Cash Adjustment-Audit	-14,312		
Water Sales	314,020	315,000	292,567
Tapping Fees	4,294		
Late Charges/Set-Off	8,096	2,000	6,000
Fire Protection	550	550	500
Turn-On Fees			
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**312,698**	**317,550**	**299,067**
Resources Available:	**350,387**	**382,505**	**344,572**
Expenditures:			
Salaries & Wages	52,452	61,000	65,844
Employee Benefits	7,682	10,000	8,200
Health Insurance	11,080	15,000	15,000
Water Purchase	168,017	184,000	185,000
Contractual Services	4,900	4,500	5,000
Commodities	13,373	15,000	14,000
Insurance	9,200	8,500	10,000
Gasoline/Fuel	5,123	4,500	6,000
Operating Lease			
Vehicle/Mobile Eqipment & Repairs	2,468		2,500
Permit & Fees		1,800	1,800
Testing	1,421	1,200	1,500
Utilities	3,864	5,500	5,500
Transfer to Water Reserve			
Transfer to General			
Transfer to Water Increase Reserve			
Transfer to Capital Improvement Reserve		20,000	20,000
Miscellaneous	5,852	6,000	4,228
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**285,432**	**337,000**	**344,572**
Unencumbered Cash Balance Dec 31	64,955	45,505	0
2017/2018/2019 Budget Authority Amount:	339,589	354,408	344,572

City of Towanda

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	33,052	48,645	43,849
Receipts:			
Cash Adjustment--Audit	-19,332		
Sewer Charges	133,202	120,000	120,000
Sewer Fees-$10 --2010 $5 Fee			
Transfer from Sewer Debt Service			
Late Payment Charge		10,000	5,713
Interest on Idle Funds			
Miscellaneous			8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,870**	**130,000**	**133,713**
Resources Available:	**146,922**	**178,645**	**177,562**
Expenditures:			
Salaries & Wages	51,583	55,000	49,475
Employee Benefits		8,996	8,467
Health Insurance		14,000	10,000
Contractual Services	30,756	6,000	5,000
Commodities	15,938	5,000	12,000
Permits & Fees		400	400
Vehicle/Mobile Equipment Repairs/Maint.		0	0
Utilities		7,500	8,000
Communications			
Insurance		10,000	9,000
Equipment		0	45,020
Gasoline/Fuel		5,400	5,500
Capital Outlay			
Transfer to General Fund			
Transfer to Sewer Reserve		17,500	17,500
Miscellaneous		5,000	7,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**98,277**	**134,796**	**177,562**
Unencumbered Cash Balance Dec 31	48,645	43,849	0
2017/2018/2019 Budget Authority Amount:	176,944	163,352	177,562

Adopted Budget

Refuse	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	715	4,623	5,023
Receipts:			
Cash Adjustment - Audit	-25		
Trash Charges	110,442	112,000	112,000
Carts			
Late Payment Charges	3,090	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,507**	**115,500**	**115,500**
Resources Available:	**114,222**	**120,123**	**120,523**
Expenditures:			
Collection Service/Landfill Charges	85,599	90,000	90,000
Commodities		100	5,523
Transfer to Street	12,000		0
Transfer to Street Reserve			
Transfer to General Fund	12,000	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**109,599**	**115,100**	**120,523**
Unencumbered Cash Balance Dec 31	4,623	5,023	0
2017/2018/2019 Budget Authority Amount:	110,022	116,615	120,523

City of Towanda

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Park/Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	45,321	42,912	42,912
Receipts:			
Cash Adjustment-Audit	-1,470		
Recreation Fees	27,251	80,000	80,000
Concessions		40,000	40,000
Donations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,781**	**120,000**	**120,000**
Resources Available:	**71,102**	**162,912**	**162,912**
Expenditures:			
Concessions		3,000	3,000
Contractual Services		10,000	10,000
Commodities	28,190	50,000	50,000
Capital Outlay		57,000	99,912
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,190**	**120,000**	**162,912**
Unencumbered Cash Balance Dec 31	42,912	42,912	0
2017/2018/2019 Budget Authority Amount:	163,487	222,321	162,912

Adopted Budget

Sewer Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	76,530	1,857	1,857
Receipts:			
Cash Adjustment--Audit	11,036		
Sales Taxes-Direct			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,036**	**0**	**0**
Resources Available:	**87,566**	**1,857**	**1,857**
Expenditures:			
Debt Service-Revolving Loan			
Principal	26,293		
Interest	436		
Sewer/Drainage Expenses	58,980		
Transfer to Sewer Reserve (Closing)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**85,709**	**0**	**0**
Unencumbered Cash Balance Dec 31	1,857	1,857	1,857
2017/2018/2019 Budget Authority Amount:	139,918	0	0

City of Towanda

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	1,716	1,716
Receipts:			
Lot Sales	2,040	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,040**	**10,000**	**10,000**
Resources Available:	**2,040**	**11,716**	**11,716**
Expenditures:			
Towanda Township		10,000	10,000
Commodities	324		1,716
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**324**	**10,000**	**11,716**
Unencumbered Cash Balance Dec 31	1,716	1,716	0
2017/2018/2019 Budget Authority Amount:	10,000	10,000	11,716

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

City of Towanda

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2017 is to be shown)

2019

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	34,673	Cash Balance Jan 1	29,861	Cash Balance Jan 1	82,018	Cash Balance Jan 1	8,860	Cash Balance Jan 1	21,483	176,895
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Adjustment				
TR from Fire Rescue		TR from General	15,000	TR from General	40,000	TR from Street Reserve		Antenna Rental		
Miscellaneous		Other Revenue	10,680	TR from Consolid Street	5,000	TR from General	20,000	TR from Water (611)		
				Special Tax Revenues	34,951			TR from General	5,000	
				Miscellaneous						
Total Receipts	0	Total Receipts	25,680	Total Receipts	79,951	Total Receipts	20,000	Total Receipts	5,000	130,631
Resources Available:	34,673	Resources Available:	55,541	Resources Available:	161,969	Resources Available:	28,860	Resources Available:	26,483	307,526
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Adjustment		Adjustment								
Fire Equipment	3,244	Purchase-Machinery	28,994	Contractual Services	8,213	Contractual	7,000	Repairs	2,295	
		Office Equipment	2,000			Misc Charges				
Total Expenditures	3,244	Total Expenditures	30,994	Total Expenditures	8,213	Total Expenditures	7,000	Total Expenditures	2,295	51,746
Cash Balance Dec 31	31,429	Cash Balance Dec 31	24,547	Cash Balance Dec 31	153,756	Cash Balance Dec 31	21,860	Cash Balance Dec 31	24,188	**255,780** **
										255,780 **

**Note: These two block figures should agree.

City of Towanda

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2017 is to be shown)

2019

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**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	90,312	Cash Balance Jan 1	122,172	Cash Balance Jan 1	23,376	Cash Balance Jan 1		Cash Balance Jan 1		235,860
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Adjustment										
Sales Tax		Antenna Rental	20,295	Fees	17,514					
Lagoon Fees 2007A ($5)	123,075	Misc	540							
Total Receipts	123,075	Total Receipts	20,835	Total Receipts	17,514	Total Receipts	0	Total Receipts	0	161,424
Resources Available:	213,387	Resources Available:	143,007	Resources Available:	40,890	Resources Available:	0	Resources Available:	0	397,284
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
P & I - Lagoon	83,839	Repairs	4,889							
P & I - Land	26,914									
Contractual										
Commodities										
Total Expenditures	110,753	Total Expenditures	4,889	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	115,642
Cash Balance Dec 31	102,634	Cash Balance Dec 31	138,118	Cash Balance Dec 31	40,890	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**281,642** **
										281,642 **

**Note: These two block figures should agree.

State of Kansas
City

NOTICE OF BUDGET HEARING

2019

The governing body of

City of Towanda

will meet on August 8, 2018 at 7:00 PM at 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.

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

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

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

	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	620,580	48.627	737,780	48.966	910,231	325,342	48.746
Debt Service	78,170		28,700		65,924		
Library	42,360	5.505	47,670	5.806	48,000	37,916	5.681
Consolidated Streets	69,730		57,000		52,649		
Fire/Rescue	103,380		129,661		174,063		
Community Center	8,967		18,600		29,878		
Water	285,432		337,000		344,572		
Sewer	98,277		134,796		177,562		
Refuse	109,599		115,100		120,523		
Special Park/Recreation	28,190		120,000		162,912		
Sewer Debt Service	85,709						
Cemetery	324		10,000		11,716		
Reserves 1	51,746						
Reserves 2	115,642						
Totals	1,698,106	54.132	1,736,307	54.772	2,098,030	363,258	54.427
Less: Transfers	147,000		170,500		276,601		
Net Expenditure	1,551,106		1,565,807		1,821,429		
Total Tax Levied	344,496		352,177		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,363,988		6,429,812		6,674,298		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	578,000		375,000		280,000		
Other	948,354		839,664		754,532		
Lease Purchase Principal	0		0		0		
Total	1,526,354		1,214,664		1,034,532		

*Tax rates are expressed in mills

Matt Engels

City Official Title: City Administrator

Towanda City

(Published in The Butler County Times-Gazette July 14, 2018.)

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City of Towanda

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