

CERTIFICATE

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

City of Downs, Kansas

- 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.

			2025 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:			Page No.		
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			6		
Fund	K.S.A.				
General	12-101a	7	1,178,959	320,077	
Debt Service	10-113	8	285,046	140,453	
Library	12-1220	8	33,640	28,303	
Industrial Promotion	12-1617H	9	21,526	6,259	
		9			
Special Highway		10	147,040		
Cemetery Care		10	9,809		
Special Parks and Recreation		11	3,967		
ARPA Grant		11			
Water and Sewer Utility		12	647,537		
Capital Improvement		13	30,000		
Housing Initiative		14	10,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxxx	2,367,524	495,092	
Budget Hearing Notice		16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 72.516

Assisted by:
 D. Scot Loyd, CPA, CGFM, CFE, CGMA
 Christina Henson, CPA, CGMA
 Address:
 Loyd Group, LLC
 P.O. Box 7
 Galva, KS 67443
 Email:
 scot@loyd-group.com, chenson@loyd-group.com
 Attest: _____, 2024

John P. Knuttila
John Knuttila
Cathy
Hella Thurl
Vienna Janis

Governing Body



No assurance is provided.

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	295,847	31,090	758	398	2,019	486
Debt Service	129,820	13,642	332	174	886	214
Library	26,162	2,749	67	35	178	43
Industrial Promotion	5,786	608	15	8	39	10
TOTAL	457,615	48,089	1,172	615	3,122	753

County Treas Motor Vehicle Estimate 48,089
 County Treas Recreational Vehicle Estimate 1,172
 County Treas 16/20M Vehicle Estimate 615
 County Treas Commercial Vehicle Tax Estimate 3,122
 County Treas Watercraft Tax Estimate 753

Motor Vehicle Factor 0.10509
 Recreational Vehicle Factor 0.00256
 16/20M Vehicle Factor 0.00134
 Commercial Vehicle Factor 0.00682
 Watercraft Factor 0.00165

No assurance is provided.

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	City Equipment Reserve	5,000	5,000	5,000	12-1,117
Waer and Sewer	Bond and Interest	76,369	70,000	70,000	12-825d
Water and Sewer	General	5,000	25,000	25,000	12-825d
General	Fire Equipment Reserve	16,642	2,000	4,000	12-1,117
ARPA Fund	General	24,409	48,650	0	12-825d
General	Special Parks & Recreation	2,967	0	0	12-1,117
General	Capital Improvement Fund	0	30,000	0	12-1,117
General	Housing Initiative Fund	0	0	10,000	
ARPA Fund	Water and Sewer	0	22,330	0	
Totals		130,387	202,980	114,000	
Adjustments*					
Adjusted Totals		130,387	202,980	114,000	

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

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	73,550	Feb/Aug	Feb/Aug	2,452	28,616	1,387	29,682
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	461,274	Mar/Sept	Mar/Sept	13,567	85,396	1,394	15,368
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,546,071	1,345,128	Feb/Aug	Feb/Aug	4,652	64,166	27,695	65,806
Total Other					1,879,952			20,671	178,178	30,476	110,856
Total Indebtedness					1,879,952			20,671	178,178	30,476	110,856

No assurance is provided.

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
Skid Steer Loader	11/29/2019	72	4.70	50,009	13,531	9,452	9,452
Ditch Witch	11/22/2020	52	2.75	54,500	16,905	11,581	11,581
Oil Tank Lease	10/6/2021	60	2.75	41,300	22,978	8,033	8,033
Bobcat Loader	4/12/2022	60	3.13	82,889	53,534	16,267	16,267
Totals					106,948	45,333	45,333

No assurance is provided.
 ***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 Downs, Kansas
Osborne 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 <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem Tax	\$26,162	\$28,303
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$2,913	\$2,749
Recreational Vehicle Tax	\$53	\$67
16/20M Vehicle Tax	\$20	\$35
TOTAL TAXES	<u>\$29,648</u>	<u>\$31,654</u>
Difference in Total Taxes:	\$2,006	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,832,952	\$6,310,678
Did Assessed Valuation Decrease?	No	
Levy Rate	4.485	4.485
Difference in Levy Rate:	0.000	
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

City of Downs, Kansas

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	353,223	512,594	544,064
Receipts:			
Ad Valorem Tax	277,171	295,847	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,738	3,000	3,000
Motor Vehicle Tax	31,348	32,939	31,090
Recreational Vehicle Tax	675	600	758
16/20M Vehicle Tax	267	222	398
Commercial Vehicle Tax	1,565	858	2,019
Watercraft Tax	0	488	486
Gross Earning (Intangible) Tax	0	9,551	12,567
Highway Connecting Links	10,000	8,000	8,000
Local Sales Tax	121,429	98,000	98,000
Franchise Tax	83,714	69,000	69,000
Dog Licenses	2,080	2,000	2,000
Other Licenses and Permits	4,197	7,000	7,000
Rural Fire Contracts & Runs	16,071	16,500	16,500
Swimming Pool	13,116	12,000	12,000
Court Fines & Impound Fees	320	2,000	2,000
Rent	7,080	7,000	7,000
Clinic Rent	0	4,000	4,000
Reimbursements	10,180	1,000	1,000
Sale of Cemetery Lots & City Property	821	0	0
Transfer from Water & Sewer Utility	5,000	25,000	25,000
Memorials Fire Department	9,355	0	0
Donations	42,443	0	0
Federal Grant	0	0	0
Transfer from ARPA Fund	24,409	48,650	0
In Lieu of Taxes (IRB)	6,369	5,000	5,000
Prior Year Cancelled Encumbrance	1,206	0	0
Interest on Idle Funds	5,318	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,187	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	680,059	656,655	314,818
Resources Available:	1,033,282	1,169,249	858,882

City of Downs, Kansas

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	44,662	50,000	50,000
Contractual	59,033	70,000	70,000
Commodities	3,081	10,000	10,000
Total	106,776	130,000	130,000
Maintenance Shop			
Contractual	51	5,000	5,000
Commodities	8,397	5,000	5,000
Total	8,448	10,000	10,000
Street Improvement			
Personal Services	7,583	5,000	10,000
Contractual	19,734	70,000	50,000
Commodities	56,059	45,000	60,000
Lease Purchases		17,485	17,485
Total	83,376	137,485	137,485
Fire			
Personal Services	2,370	3,000	3,000
Contractual	16,320	23,000	23,000
Commodities	5,422	5,500	5,500
Total	24,112	31,500	31,500
Park			
Personal Services	16,460	22,000	22,000
Contractual	1,469	7,500	3,000
Commodities	10,308	6,500	11,000
Total	28,237	36,000	36,000
Recreation			
Contractual	0	2,500	2,500
Commodities	0	2,500	2,500
Total	0	5,000	5,000
Swimming Pool			
Personal Services	28,377	26,000	28,000
Contractual	6,087	7,500	7,500
Commodities	11,777	7,000	10,000
Total	46,241	40,500	45,500
Cemetery			
Personal Services	9,532	9,000	10,000
Contractual	63	2,000	2,000
Commodities	3,790	1,000	4,000
Total	13,385	12,000	16,000
Memorial Hall			
Personal Services	9,531	9,500	10,000
Contractual	12,385	4,200	10,000
Commodities	2,273	1,000	2,000
Total	24,189	14,700	22,000
Page Total	334,764	417,185	433,485

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

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Debt Service			
Unencumbered Cash Balance Jan 1	5,305	0	58,845
Receipts:			
Ad Valorem Tax	116,091	129,820	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	937	500	500
Motor Vehicle Tax	27,202	14,455	13,642
Recreational Vehicle Tax	586	264	332
16/20M Vehicle Tax	48	98	174
Commercial Vehicle Tax	1,358	377	886
Watercraft Tax	0	214	214
Transfer from Water and Sewer Utility	76,369	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	222,591	215,728	85,748
Resources Available:	227,896	215,728	144,593
Expenditures:			
Water Loan - Principal	90,156	28,616	29,682
Water Loan - Interest	40,154	2,452	1,327
Sewer Loan - Principal	85,396	48,553	15,368
Sewer Loan - Interest	12,190	8,444	1,394
Water Loan - Principal	0	64,166	65,806
Water Loan - Interest	0	4,652	27,695
Cash Reserve (2025 column)			143,774
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	227,896	156,883	285,046
Unencumbered Cash Balance Dec 31	0	58,845	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	254,779	237,481	285,046
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	285,046
		Tax Required	140,453
Delinquent Comp Rate:	0.0%		0
		Amount of 2024 Ad Valorem Tax	140,453

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Library			
Unencumbered Cash Balance Jan 1	0	0	1,765
Receipts:			
Ad Valorem Tax	23,392	26,162	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	293	500	500
Motor Vehicle Tax	3,550	2,913	2,749
Recreational Vehicle Tax	76	53	67
16/20M Vehicle Tax	20	20	35
Commercial Vehicle Tax	177	76	178
Watercraft Tax		41	43
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,508	29,765	3,572
Resources Available:	27,508	29,765	5,337
Expenditures:			
Appropriation to Library	27,508	28,000	33,640
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	27,508	28,000	33,640
Unencumbered Cash Balance Dec 31	0	1,765	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	30,630	32,033	33,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,640
		Tax Required	28,303
Delinquent Comp Rate:	0.0%		0
		Amount of 2024 Ad Valorem Tax	28,303

No assurance is provided.

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Industrial Promotion			
Unencumbered Cash Balance Jan 1	8,730	8,114	14,587
Receipts:			
Ad Valorem Tax	5,174	5,786	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	35	0	0
Motor Vehicle Tax	1	644	608
Recreational Vehicle Tax	0	12	15
16/20M Vehicle Tax	0	4	8
Commercial Vehicle Tax	0	17	39
Watercraft Tax	0	10	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	5,210	6,473	680
Resources Available:	13,940	14,587	15,267
Expenditures:			
Payments to Downs Enterprise	5,826	0	6,311
Cash Reserve (2025 column)			15,215
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,826	0	21,526
Unencumbered Cash Balance Dec 31	8,114	14,587	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	13,625	20,256	21,526
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,526
		Tax Required	6,259
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	6,259

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,786	113,353	125,010
Receipts:			
State of Kansas Gas Tax	21,730	22,040	22,030
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,730	22,040	22,030
Resources Available:	133,516	135,393	147,040
Expenditures:			
Contractual Services	400	2,000	2,000
Commodities	11,479	100	100
Bobcat Loader Lease Purchase	8,284	8,283	8,283
Cash Reserve (2025 column)			136,657
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,163	10,383	147,040
Unencumbered Cash Balance Dec 31	113,353	125,010	0
2023/2024/2025 Budget Authority Amount:	129,363	146,639	147,040

Adopted Budget

Cemetery Care	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,889	11,309	9,309
Receipts:			
Donations	275	500	500
Interest on Idle Funds	145		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	420	500	500
Resources Available:	11,309	11,809	9,809
Expenditures:			
Contractual Services		1,000	1,000
Commodities		1,000	1,000
Capital Outlay		500	500
Cash Reserve (2025 column)			7,309
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,500	9,809
Unencumbered Cash Balance Dec 31	11,309	9,309	0
2023/2024/2025 Budget Authority Amount:	8,446	9,389	9,809

No assurance is provided.

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,105	4,072	1,967
Receipts:			
Grain Sales	0	2,000	2,000
Donations	3,000		
Transfer from General Fund	2,967		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,967	2,000	2,000
Resources Available:	7,072	6,072	3,967
Expenditures:			
Commodities	3,000	4,105	3,967
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,000	4,105	3,967
Unencumbered Cash Balance Dec 31	4,072	1,967	0
2023/2024/2025 Budget Authority Amount:	4,944	4,105	3,967

Adopted Budget

ARPA Grant	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	94,646	70,733	0
Receipts:			
Transfer from General	0	0	0
Interest on Idle Funds	496	247	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	496	247	0
Resources Available:	95,142	70,980	0
Expenditures:			
Transfer to General	24,409	48,650	0
Transfer to Fire Equipment Reserve	0	0	0
Transfer to Water and Sewer	0	22,330	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,409	70,980	0
Unencumbered Cash Balance Dec 31	70,733	0	0
2023/2024/2025 Budget Authority Amount:	84,521	78,120	0

No assurance is provided.

City of Downs, Kansas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water and Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,837	239,589	238,437
Receipts:			
Sales	460,171	408,000	408,000
Connection Fees	2,146	100	100
Reimbursed Expenses	16	1,000	1,000
Expansion Contribution	0	0	0
Loan Proceeds	0	0	0
CDBG Proceeds	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
Transfer from ARPA	0	22,330	0
Interest on Idle Funds			
Miscellaneous	16,082		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	478,415	431,430	409,100
Resources Available:	569,252	671,019	647,537
Expenditures:			
Water Production			
Personal Services	23,890	31,000	31,000
Contractual	42,088	60,000	60,000
Commodities	29,023	92,000	92,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vaccum	0	5,791	5,791
Sewer			
Personal Services	23,830	29,000	29,000
Contractual	19,714	16,000	16,000
Commodities	7,762	15,000	15,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vaccum		5,791	5,791
General and Administrative			
Personal Services	33,587	34,000	34,000
Contractual	32,414	33,000	33,000
Commodities	2,884	2,000	2,000
Other Expenditures			
Sales Tax	5,548	3,000	3,000
Water Protection Fee	1,754	2,000	2,000
Transfer to Bond and Interest - Water	76,369	70,000	70,000
Transfer to General Fund	5,000	25,000	25,000
Lease Payments	19,582		
Cash Reserve (2025 column)			214,955
Miscellaneous	6,218		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	329,663	432,582	647,537
Unencumbered Cash Balance Dec 31	239,589	238,437	0
2023/2024/2025 Budget Authority Amount:	415,347	485,455	647,537

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Capital Improvement			
Unencumbered Cash Balance Jan 1	0	0	30,000
Receipts:			
Transfer from General Fund	0	30,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	30,000	0
Resources Available:	0	30,000	30,000
Expenditures:			
Capital outlay	0	0	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	30,000
Unencumbered Cash Balance Dec 31	0	30,000	0
2023/2024/2025 Budget Authority Amount:	0	0	30,000

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Housing Initiative	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General	0	0	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	10,000
Resources Available:	0	0	10,000
Expenditures:			
Housing Grants	0	0	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	10,000
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	10,000

No assurance is provided.

2025

NON-BUDGETED FUNDS (B)
(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:		(6) Fund Name:	
Cemetery Endowment		Ambulance Fund		Marie Thomas Trust		Memorial Park Trust Fund		City Equipment Reserve Fund		Geometric Fund	
Unencumbered	Cash Balance Dec 31	Unencumbered	Cash Balance Dec 31	Unencumbered	Cash Balance Dec 31	Unencumbered	Cash Balance Dec 31	Unencumbered	Cash Balance Dec 31	Unencumbered	Cash Balance Jan 1
0	18,067	0	5,653	6,292	3,841	33,559	41,302	0	41,302	0	108,714
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
0		5,653		6,292		3,841		33,559		41,302	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
None		None		None		None		Transfer from General Fund		None	
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
0		0		0		2,885		5,000		0	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
18,067		5,653		6,292		6,726		38,559		41,302	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
None		Miscellaneous		Miscellaneous		None		Miscellaneous		Contractual Services	
None		1,012		1,012		None		14,579		433	
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
0		0		1,012		0		14,579		433	
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
18,067		5,653		5,280		6,726		23,980		40,869	
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
0		0		5,280		6,726		23,980		40,869	
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
18,067		5,653		5,280		6,726		23,980		40,869	

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Downs, Kansas
will meet on September 3, 2024 at 6:00 PM at 715 Railroad Street, Downs, KS 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 City Hall, Downs, KS 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	520,688	50.789	625,185	50.720	1,178,959	320,077	50.720
Debt Service	227,896	22.287	156,883	22.256	285,046	140,453	22.256
Library	27,508	4.491	28,000	4.485	33,640	28,303	4.485
Industrial Promotion	5,826	0.993		0.992	21,526	6,259	0.992
Special Highway	20,163		10,383		147,040		
Cemetery Care			2,500		9,809		
Special Parks and Recreation	3,000		4,105		3,967		
ARPA Grant	24,409		70,980				
Water and Sewer Utility	329,663		432,582		647,537		
Capital Improvement					30,000		
Housing Initiative					10,000		
Non-Budgeted Funds-A	48,848						
Non-Budgeted Funds-B	433						
Totals	1,208,434	78.560	1,330,618	78.453	2,367,524	495,092	78.453
<i>Revenue Neutral Rate**</i>							<i>72.516</i>
Less: Transfers	130,387		202,980		114,000		
Net Expenditure	1,078,047		1,127,638		2,253,524		
Total Tax Levied	399,692		457,615		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,087,753		5,832,952		6,310,678		
Outstanding Indebtedness, January 1,	<u>2022</u>		<u>2023</u>		<u>2024</u>		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	2,226,353		2,055,504		1,879,952		
Lease Purchase Principal	195,801		147,855		106,948		
Total	2,422,154		2,203,359		1,986,900		

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

Miranda Robinson
Official Title: City Clerk