

To the Clerk of Harvey County, State of Kansas

City of Newton

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Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2024

County Clerk

Revenue Neutral Rate 64.485

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

### Governing Body

CPA Summary



City of Newton

2025

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2023 | Current<br>Amount for<br>2024 | Proposed<br>Amount for<br>2025 | Transfers<br>Authorized by<br>Statute |
|------------------------------------------|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Airport                                  | GO Debt Service                    | 91,032                       | 93,420                        | 16,864                         | 3-113                                 |
| Airport                                  | Wastewater Debt Service            | 7,000                        | 7,000                         | -                              | 10-113                                |
| Airport                                  | Municipal Equip. Reserve           | 42,500                       | 42,500                        | 43,000                         | 12-1,117                              |
| Airport                                  | Capital Improv Reserve             | 20,000                       | 19,000                        | 18,000                         | 12-1,118                              |
| Convention/Visitors                      | Capital Improv Reserve             | 121,784                      | 150,000                       | 280,000                        | 12-1,118                              |
| General                                  | Municipal Equip. Reserve           | 1,348,301                    | 1,424,217                     | 1,688,956                      | 12-1,117                              |
| General                                  | Capital Improv Reserve             | 1,833,093                    | 1,723,093                     | 2,008,000                      | 12-1,118                              |
| Sanitation                               | General                            | 113,603                      | 191,779                       | 198,113                        | 12-825d                               |
| Sanitation                               | Special Liability Fund             | 6,950                        | -                             | 5,000                          | 12-2615                               |
| Sanitation                               | Sanitation Equip. Reserve          | 215,000                      | 215,000                       | 220,000                        | 12-1,117                              |
| Sanitation                               | Service Center                     | 37,579                       | 37,579                        | 37,579                         | 12-825d                               |
| Service Center                           | Service Ctr Equip Res              | 60,000                       | 60,000                        | 70,000                         | 12-1,117                              |
| Service Center                           | Service Cap Improv Res             | 26,000                       | 26,000                        | 26,000                         | 12-1,118                              |
| Special Highway                          | General - Street                   | 648,982                      | 510,340                       | 510,340                        | 12-1,119                              |
| Special Parks/Recreation                 | General                            | 23,496                       | 30,000                        | 30,000                         | 79-41a04                              |
| Wastewater                               | General                            | 275,833                      | 870,000                       | 931,500                        | 12-825d                               |
| Wastewater                               | GO Debt Service                    | 1,198,073                    | 1,225,328                     | 1,279,496                      | 10-113                                |
| Wastewater                               | Wastewater Debt Service            | 1,614,319                    | 464,319                       | 1,143,195                      | 10-113                                |
| Wastewater                               | Special Liability Fund             | 15,000                       | -                             | 10,000                         | 12-2615                               |
| Wastewater                               | Wastewater Equip Reserve           | 672,581                      | 672,473                       | 624,400                        | 12-1,117                              |
| Wastewater                               | Wastewater Cap Imp Res             | 215,000                      | 215,000                       | 190,000                        | 12-1,118                              |
| Wastewater                               | Service Center                     | 69,520                       | 69,520                        | 69,520                         | 12-825d                               |
| Waterworks                               | General                            | 243,902                      | 833,655                       | 833,750                        | 12-825d                               |
| Waterworks                               | GO Debt Service                    | 261,769                      | 270,041                       | 222,793                        | 10-113                                |
| Waterworks                               | Waterworks Debt Service            | 163,074                      | 636,550                       | 636,549                        | 10-113                                |
| Waterworks                               | Special Liability Fund             | 25,000                       | -                             | 15,000                         | 12-2615                               |
| Waterworks                               | Waterworks Equip Reserve           | 343,965                      | 343,965                       | 403,404                        | 12-1,117                              |
| Waterworks                               | Waterworks Cap Imp Reserve         | -                            | -                             | -                              | 12-1,118                              |
| Waterworks                               | Service Center                     | 69,520                       | 69,520                        | 69,520                         | 12-825d                               |
| Library                                  | Capital Improv Reserve             | -                            | 20,000                        | 28,350                         | 12-1,118                              |
| Wastewater Debt Service                  | GO Debt Service                    | 23,382                       | 23,381                        | 23,455                         | 12-825d                               |
|                                          | <b>Totals</b>                      | 9,786,258                    | 10,243,680                    | 11,632,784                     |                                       |
|                                          | <b>Adjustments</b>                 |                              |                               |                                |                                       |
|                                          | <b>Adjusted Totals</b>             | 9,786,258                    | 10,243,680                    | 11,632,784                     |                                       |

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

STATEMENT OF INDEBTEDNESS

| Type of Debt               | 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        |
| General Obligation:        |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
| 2004-B Bond Issue          | 8/1/2004      | 9/1/2024           | 5.25-6.00       | 515,000       | 45,000                                   | 3/1 & 9/1 | 9/1       | 2,700            | 45,000           | 0                | 0                |
| 2012-A Bond Issue          | 9/1/2012      | 12/31/2024         | 2.00-2.10       | 3,570,000     | 375,000                                  | 3/1 & 9/1 | 9/1       | 7,875            | 375,000          | 0                | 0                |
| 2015-B Bond Issue          | 10/30/2015    | 9/1/2026           | 2.00-3.10       | 1,130,000     | 370,000                                  | 3/1 & 9/1 | 9/1       | 11,045           | 120,000          | 7,625            | 125,000          |
| 2015-C Bond Issue          | 12/18/2015    | 9/1/2036           | 3.00            | 2,570,000     | 2,570,000                                | 3/1 & 9/1 | 9/1       | 77,100           | 0                | 77,100           | 0                |
| 2015-D Bond Issue          | 12/30/2015    | 9/1/2027           | 2.00-3.00       | 2,500,000     | 990,000                                  | 3/1 & 9/1 | 9/1       | 29,112           | 235,000          | 22,650           | 245,000          |
| 2016-A Bond Ref. Issue     | 8/25/2016     | 9/1/2029           | 1.5-4.00        | 13,425,000    | 7,805,000                                | 3/1 & 9/1 | 9/1       | 226,025          | 1,415,000        | 190,650          | 1,455,000        |
| 2018-A Bond Issue          | 12/5/2018     | 9/1/2038           | 3.00-4.00       | 2,125,000     | 1,835,000                                | 3/1 & 9/1 | 9/1       | 67,231           | 65,000           | 64,631           | 65,000           |
| 2018-B Bond Issue          | 12/5/2018     | 9/1/2038           | 3.00-4.00       | 1,490,000     | 1,070,000                                | 3/1 & 9/1 | 9/1       | 41,602           | 90,000           | 38,363           | 95,000           |
| 2020-A Bond Ref. Issue     | 6/11/2020     | 9/1/2036           | 2.79-3.07       | 6,015,000     | 5,100,000                                | 3/1 & 9/1 | 9/1       | 157,220          | 335,000          | 147,170          | 345,000          |
| 2020-B Bond Ref. Issue     | 12/7/2020     | 9/1/2040           | 2.00-3.50       | 9,575,000     | 7,750,000                                | 3/1 & 9/1 | 9/1       | 211,494          | 480,000          | 194,694          | 495,000          |
| 2020-C Ref. Bonds          | 12/7/2020     | 9/1/2030           | 2.00-3.00       | 1,790,000     | 1,295,000                                | 3/1 & 9/1 | 9/1       | 33,000           | 170,000          | 27,900           | 175,000          |
| 2021-A Ref. Bonds          | 11/4/2021     | 9/1/2033           | 3.00-4.00       | 5,965,000     | 4,350,000                                | 3/1 & 9/1 | 9/1       | 154,125          | 845,000          | 120,325          | 885,000          |
| 2023-A Bond Issue          | 7/20/2023     | 9/1/2043           | 4.00-5.00       | 3,870,000     | 3,870,000                                | 3/1 & 9/1 | 9/1       | 193,371          | 100,000          | 168,600          | 125,000          |
| <b>Total G.O. Bonds</b>    |               |                    |                 |               | <b>37,425,000</b>                        |           |           | <b>1,211,900</b> | <b>4,275,000</b> | <b>1,059,708</b> | <b>4,010,000</b> |
| Revenue Bonds:             |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | <b>0</b>                                 |           |           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| Other:                     |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
| Kansas Water Pollution     | 3/1/2010      | 3/1/2030           | 2.85            | 7,181,779     | 2,544,154                                | 3/1 & 9/1 | 3/1 & 9/1 | 69,717           | 394,602          | 69,717           | 394,603          |
| Kansas Public Water Supply | 9/5/2008      | 2/1/2029           | 3.75            | 651,533       | 214,526                                  | 2/1 & 8/1 | 2/1 & 8/1 | 7,712            | 35,816           | 7,712            | 35,816           |
| Kansas Public Water Supply | 2/1/2010      | 2/1/1930           | 3.37            | 2,011,842     | 644,518                                  | 2/1 & 8/1 | 2/1 & 8/1 | 20,896           | 98,649           | 20,896           | 98,649           |
| Kansas Water Pollution     | 11/1/2013     | 3/1/2035           | 2.83            | 18,151,651    | 6,624,403                                | 3/1 & 9/1 | 3/1 & 9/1 | 183,994          | 494,882          | 183,994          | 494,882          |
| Kansas Public Water Supply | 2/1/2024      | 8/1/1943           | 1.26            | 8,347,473     | 8,347,473                                | 2/1 & 8/1 | 2/1 & 8/1 | 104,018          | 369,458          | 97,646           | 374,127          |
| Sand Creek Stn Golf Course | 8/7/2012      | 3/1/2025           | 2.00-2.40       | 5,915,000     | 1,249,097                                | 3/1 & 9/1 | 3/1       | 21,718           | 605,000          | 7,380            | 615,000          |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
|                            |               |                    |                 |               |                                          |           |           |                  |                  |                  |                  |
| <b>Total Other</b>         |               |                    |                 |               | <b>19,624,171</b>                        |           |           | <b>408,055</b>   | <b>1,998,407</b> | <b>387,345</b>   | <b>2,013,077</b> |
| <b>Total Indebtedness</b>  |               |                    |                 |               | <b>57,049,171</b>                        |           |           | <b>1,619,955</b> | <b>6,273,407</b> | <b>1,447,053</b> | <b>6,023,077</b> |

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 2024 | Payments Due 2024 | Payments Due 2025 |
|--------------------------------|---------------|---------------------------|-----------------|---------------------------------------------|----------------------------------------|-------------------|-------------------|
| Golf Course Mtce. Equipment    | 3/18/2022     | 60                        | 3.58            | 212,570                                     | 142,100                                | 46,383            | 46,383            |
| Golf Course Mtce. Equipment #1 | 8/21/2023     | 60                        | 6.25            | 63,671                                      | 60,936                                 | 14,860            | 14,860            |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
|                                |               |                           |                 |                                             |                                        |                   |                   |
| Totals                         |               |                           |                 |                                             | 203,036                                | 61,243            | 61,243            |

\*\*\*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 Newton  
Harvey 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     | Proposed Year      |
|----------------------------|------------------|--------------------|
|                            | <u>2024</u>      | <u>2025</u>        |
| Ad Valorem                 | \$826,057        | \$954,877          |
| Delinquent Tax             | \$11,000         | \$11,000           |
| Motor Vehicle Tax          | \$85,719         | \$89,340           |
| Recreational Vehicle Tax   | \$1,182          | \$1,245            |
| 16/20M Vehicle Tax         | \$171            | \$1,312            |
| TOTAL TAXES                | <u>\$924,129</u> | <u>\$1,057,774</u> |
| Difference in Total Taxes: | \$133,645        |                    |
| Qualify for grant:         | Qualify          |                    |

Second test:

|                                  |               |               |
|----------------------------------|---------------|---------------|
| Assessed Valuation               | \$154,133,123 | \$172,965,440 |
| Did Assessed Valuation Decrease? | No            |               |
| Levy Rate                        | 5.608         | 5.521         |
| Difference in Levy Rate:         | (0.087)       |               |
| 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

City of Newton

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General               | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 3,318,581                     | 3,813,401                         | 3,840,335                        |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 7,138,791                     | 8,336,030                         | xxxxxxxxxxxxxxxxxxx              |
| Delinquent Tax                          | 134,842                       | 100,000                           | 100,000                          |
| Motor Vehicle Tax                       | 740,218                       | 826,585                           | 901,557                          |
| Recreational Vehicle Tax                | 10,419                        | 11,394                            | 12,562                           |
| 16/20M Vehicle Tax                      | 1,663                         | 1,644                             | 13,238                           |
| Commercial Vehicle Tax                  | 17,751                        | 19,221                            | 22,500                           |
| Watercraft Tax                          | 0                             | 0                                 | 0                                |
| Gross Earning (Intangible) Tax          | 0                             | 0                                 | 0                                |
| In-Lieu-of-Tax Payments                 | 22,955                        | 22,000                            | 23,000                           |
| Vehicle Rental Tax                      | 4,028                         | 4,437                             | 4,079                            |
| Local Alcoholic Liquor                  | 23,496                        | 22,882                            | 24,540                           |
| Local Sales Tax                         | 6,857,919                     | 6,200,000                         | 6,500,000                        |
| Franchise Tax                           | 1,652,552                     | 1,800,000                         | 1,800,000                        |
| Licenses and Permits                    | 371,445                       | 387,500                           | 295,050                          |
| Highway Connecting Links                | 54,330                        | 54,000                            | 54,000                           |
| Intergovernmental Revenue               | 0                             | 0                                 | 0                                |
| Ambulance Fees                          | 1,492,202                     | 1,050,000                         | 1,200,000                        |
| Building Inspection Fees                | 7,927                         | 7,927                             | 8,000                            |
| Cemetery Services                       | 47,850                        | 70,000                            | 60,000                           |
| Engineering/Admin/Misc Services         | 311,413                       | 252,200                           | 237,000                          |
| Rural Fire/EMS Services                 | 640,593                       | 599,000                           | 626,000                          |
| Municipal Court Fines                   | 317,532                       | 350,000                           | 350,000                          |
| Harvey County Ambulance Assistance      | 520,253                       | 495,000                           | 551,000                          |
| Cemetery Lot Sales                      | 11,943                        | 15,000                            | 15,000                           |
| Other Revenue                           | 20,350                        | 25,000                            | 25,000                           |
| Transfer from Solid Waste               | 114,191                       | 191,779                           | 198,113                          |
| Transfer from Wastewater                | 275,833                       | 870,000                           | 931,500                          |
| Transfer from Spcl Parks/Recreation     | 23,496                        | 30,000                            | 30,000                           |
| Transfer from Spcl Parks/Rec-shortfall  | 0                             | -10,000                           | (10,000)                         |
| Transfer from Spcl Highway              | 648,982                       | 510,340                           | 510,340                          |
| Transfer from Waterworks                | 243,902                       | 833,655                           | 833,750                          |
| ARPA Funds                              | 800,000                       | 675,000                           | 0                                |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| In Lieu of Taxes (IRB)                  |                               |                                   |                                  |
| Interest on Idle Funds                  | 1,285,683                     | 400,000                           | 600,000                          |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>23,792,559</b>             | <b>24,150,594</b>                 | <b>15,916,229</b>                |
| <b>Resources Available:</b>             | <b>27,111,140</b>             | <b>27,963,995</b>                 | <b>19,756,564</b>                |

City of Newton

## FUND PAGE - GENERAL

[illegible]

## CPA Summary

City of Newton

2025

| Adopted Budget<br><b>General Fund - Detail Page 1</b> | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-------------------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                                         |                               |                                   |                                  |
| Community Development/HP                              |                               |                                   |                                  |
| Salaries                                              | 97,651                        | 0                                 | 0                                |
| Contractual                                           | 26,851                        | 0                                 | 0                                |
| Commodities                                           | 0                             | 0                                 | 0                                |
| Capital Outlay                                        | 200,000                       | 0                                 | 0                                |
|                                                       |                               |                                   |                                  |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>324,502</b>                | <b>0</b>                          | <b>0</b>                         |
| Fire/EMS                                              |                               |                                   |                                  |
| Salaries                                              | 5,602,062                     | 6,161,538                         | 6,565,356                        |
| Contractual                                           | 300,610                       | 345,441                           | 370,398                          |
| Commodities                                           | 350,748                       | 309,100                           | 354,200                          |
| Capital Outlay                                        | 61,210                        | 35,000                            | 40,000                           |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>6,314,630</b>              | <b>6,851,079</b>                  | <b>7,329,954</b>                 |
| Police                                                |                               |                                   |                                  |
| Salaries                                              | 4,677,713                     | 5,086,954                         | 5,501,935                        |
| Contractual                                           | 360,433                       | 396,705                           | 397,205                          |
| Commodities                                           | 278,944                       | 260,600                           | 271,100                          |
| Capital Outlay                                        | 1,068                         | 1,000                             | 1,200                            |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>5,318,158</b>              | <b>5,745,259</b>                  | <b>6,171,440</b>                 |
| Engineering                                           |                               |                                   |                                  |
| Salaries                                              | 495,747                       | 544,036                           | 621,751                          |
| Contractual                                           | 33,229                        | 69,790                            | 85,069                           |
| Commodities                                           | 14,783                        | 8,550                             | 17,800                           |
| Capital Outlay                                        | 0                             | 11,000                            |                                  |
| <b>Total</b>                                          | <b>543,759</b>                | <b>633,376</b>                    | <b>724,620</b>                   |
| Information Technology                                |                               |                                   |                                  |
| Salaries                                              | 129,229                       | 121,871                           | 167,301                          |
| Contractual                                           | 337,428                       | 322,500                           | 339,600                          |
| Commodities                                           | 306,420                       | 320,000                           | 476,520                          |
| Capital Outlay                                        | 0                             | 0                                 | 0                                |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>773,077</b>                | <b>764,371</b>                    | <b>983,421</b>                   |
| Streets                                               |                               |                                   |                                  |
| Salaries                                              | 1,300,561                     | 1,449,520                         | 1,544,462                        |
| Contractual                                           | 660,738                       | 698,580                           | 729,596                          |
| Commodities                                           | 151,535                       | 306,643                           | 311,493                          |
| Capital Outlay                                        | 0                             | 0                                 | 0                                |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>2,112,834</b>              | <b>2,454,743</b>                  | <b>2,585,551</b>                 |
| Parks                                                 |                               |                                   |                                  |
| Salaries                                              | 762,983                       | 862,185                           | 1,011,067                        |
| Contractual                                           | 423,711                       | 297,020                           | 330,277                          |
| Commodities                                           | 143,489                       | 47,755                            | 10,855                           |
| Capital Outlay                                        | 35,217                        | 30,000                            | 129,000                          |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>1,365,400</b>              | <b>1,236,960</b>                  | <b>1,481,199</b>                 |
| Cemetery                                              |                               |                                   |                                  |
| Salaries                                              | 166,762                       | 269,405                           | 241,970                          |
| Contractual                                           | 17,688                        | 23,067                            | 22,430                           |
| Commodities                                           | 25,548                        | 35,600                            | 44,950                           |
| Capital Outlay                                        | 23,329                        | 0                                 | 76,000                           |
|                                                       |                               |                                   |                                  |
| <b>Total</b>                                          | <b>233,327</b>                | <b>328,072</b>                    | <b>385,350</b>                   |
| <b>Page 1 - Total</b>                                 | <b>16,985,687</b>             | <b>18,013,860</b>                 | <b>19,661,535</b>                |

City of Newton

2025

Adopted Budget

**General Fund - Detail Page 2**

|                      | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|----------------------|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:        |                               |                                   |                                  |
| Administrative       |                               |                                   |                                  |
| Salaries             | 438,925                       | 692,026                           | 735,659                          |
| Contractual          | 281,789                       | 431,972                           | 429,188                          |
| Commodities          | 14,427                        | 24,650                            | 49,100                           |
| Capital Outlay       | 0                             | 10,000                            | 25,000                           |
|                      |                               |                                   |                                  |
| Total                | 735,141                       | 1,158,648                         | 1,238,947                        |
| Law/Court            |                               |                                   |                                  |
| Salaries             | 514,253                       | 585,137                           | 631,859                          |
| Contractual          | 104,713                       | 100,004                           | 108,104                          |
| Commodities          | 3,148                         | 3,350                             | 3,350                            |
| Capital Outlay       | 0                             | 0                                 | 0                                |
|                      |                               |                                   |                                  |
| Total                | 622,114                       | 688,491                           | 743,313                          |
| Building Maintenance |                               |                                   |                                  |
| Salaries             | 109,083                       | 119,174                           | 124,093                          |
| Contractual          | 2,735                         | 2,745                             | 3,729                            |
| Commodities          | 240,216                       | 169,860                           | 223,000                          |
| Capital Outlay       | 0                             | 0                                 | 0                                |
|                      |                               |                                   |                                  |
| Total                | 352,034                       | 291,779                           | 350,822                          |
| Finance              |                               |                                   |                                  |
| Salaries             | 143,877                       | 164,165                           | 180,855                          |
| Contractual          | 35,990                        | 34,450                            | 37,850                           |
| Commodities          | 5,457                         | 8,050                             | 8,050                            |
| Capital Outlay       | 2,840                         | 2,000                             | 0                                |
| Total                | 188,164                       | 208,665                           | 226,755                          |
| 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        | 1,897,453                     | 2,347,583                         | 2,559,837                        |
| Page 1 -Total        | 16,985,687                    | 18,013,860                        | 19,661,535                       |
| Grand Total          | 18,883,140                    | 20,361,443                        | 22,221,372                       |

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

City of Newton

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget                          | Prior Year<br>Actual for 2023      | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|------------------------------------|-----------------------------------|----------------------------------|
| <b>Debt Service</b>                     |                                    |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 1,544,731                          | 1,952,603                         | 1,008,935                        |
| Receipts:                               |                                    |                                   |                                  |
| Ad Valorem Tax                          | 1,335,628                          | 1,341,944                         | xxxxxxxxxxxxxx                   |
| Delinquent Tax                          | 29,871                             | 11,491                            | 20,000                           |
| Motor Vehicle Tax                       | 164,803                            | 154,638                           | 145,134                          |
| Recreational Vehicle Tax                | 2,310                              | 2,132                             | 2,022                            |
| 16/20M Vehicle Tax                      | 507                                | 308                               | 2,131                            |
| Commercial Vehicle Tax                  | 3,901                              | 3,596                             | 3,622                            |
| Watercraft Tax                          | 0                                  | 0                                 | 0                                |
| Vehicle Rental Tax                      | 1,069                              | 830                               | 657                              |
| Special Assessments                     | 1,085,051                          | 1,087,622                         | 1,097,035                        |
| Transfer from Airport Fund              | 91,032                             | 93,420                            | 16,864                           |
| Transfer from Wastewater Fund           | 1,221,358                          | 1,225,328                         | 1,279,496                        |
| Transfer from Wastewater Debt Service   | 0                                  | 23,381                            | 23,455                           |
| Transfer from Waterworks Fund           | 261,769                            | 270,041                           | 222,793                          |
| Reimbursement and Other Revenue         | 1,369,780                          | 1,297,086                         | 1,457,158                        |
| Neighborhood Revitalization Rebate      |                                    |                                   | 0                                |
| Miscellaneous                           |                                    |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                                    |                                   |                                  |
| <b>Total Receipts</b>                   | <b>5,567,079</b>                   | <b>5,511,817</b>                  | <b>4,270,367</b>                 |
| <b>Resources Available:</b>             | <b>7,111,810</b>                   | <b>7,464,420</b>                  | <b>5,279,302</b>                 |
| Expenditures:                           |                                    |                                   |                                  |
| Bond Interest Maturities                | 1,159,207                          | 1,018,530                         | 1,059,708                        |
| Bond Principal Maturities               | 4,000,000                          | 4,175,000                         | 4,890,000                        |
| Fees/Commissions                        |                                    | 184,450                           | 0                                |
| Bond Issuance Costs                     |                                    | 0                                 | 0                                |
| Projected Future Debt                   |                                    | 477,405                           | 209,225                          |
| Cash Reserve (2025 column)              |                                    |                                   |                                  |
| Miscellaneous                           |                                    | 600,100                           | 650,000                          |
| Does miscellaneous exceed 10% Total Exp |                                    |                                   |                                  |
| <b>Total Expenditures</b>               | <b>5,159,207</b>                   | <b>6,455,485</b>                  | <b>6,808,933</b>                 |
| Unencumbered Cash Balance Dec 31        | 1,952,603                          | 1,008,935                         | xxxxxxxxxxxxxx                   |
| 2023/2024/2025 Budget Authority Amount  | 6,741,984                          | 6,455,485                         | 6,808,933                        |
|                                         | Non-Appropriated Balance           |                                   |                                  |
|                                         | Total Expenditure/Non-Appr Balance |                                   | 6,808,933                        |
|                                         | Tax Required                       |                                   | 1,529,631                        |
| Delinquent Comp Rate:                   | 3.0%                               |                                   | 45,889                           |
| Amount of 2024 Ad Valorem Tax           |                                    |                                   | 1,575,520                        |

| Adopted Budget                          | Prior Year<br>Actual for 2023      | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|------------------------------------|-----------------------------------|----------------------------------|
| <b>Library</b>                          |                                    |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 38,433                             | 38,433                            | 26,454                           |
| Receipts:                               |                                    |                                   |                                  |
| Ad Valorem Tax                          | 740,317                            | 826,057                           | xxxxxxxxxxxxxx                   |
| Delinquent Tax                          | 16,270                             | 11,000                            | 11,000                           |
| Motor Vehicle Tax                       | 90,497                             | 85,719                            | 89,340                           |
| Recreational Vehicle Tax                | 1,272                              | 1,182                             | 1,245                            |
| 16/20M Vehicle Tax                      | 224                                | 171                               | 1,312                            |
| Commercial Vehicle Tax                  | 2,162                              | 1,993                             | 2,230                            |
| Watercraft Tax                          | 0                                  | 0                                 | 0                                |
| Vehicle Rental                          | 519                                | 0                                 | 404                              |
| Interest on Idle Funds                  |                                    |                                   |                                  |
| Neighborhood Revitalization Rebate      |                                    |                                   | 0                                |
| Miscellaneous                           |                                    |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                                    |                                   |                                  |
| <b>Total Receipts</b>                   | <b>851,261</b>                     | <b>926,122</b>                    | <b>105,531</b>                   |
| <b>Resources Available:</b>             | <b>889,694</b>                     | <b>964,555</b>                    | <b>131,985</b>                   |
| Expenditures:                           |                                    |                                   |                                  |
| Agency Assistance                       | 851,261                            | 918,101                           | 1,020,000                        |
| Transfer to Library Capital Reserve     |                                    | 20,000                            | 28,350                           |
| Miscellaneous                           |                                    |                                   | 10,700                           |
| Does miscellaneous exceed 10% Total Exp |                                    |                                   |                                  |
| <b>Total Expenditures</b>               | <b>851,261</b>                     | <b>938,101</b>                    | <b>1,059,050</b>                 |
| Unencumbered Cash Balance Dec 31        | 38,433                             | 26,454                            | xxxxxxxxxxxxxx                   |
| 2023/2024/2025 Budget Authority Amount  | 878,500                            | 948,801                           | 1,059,050                        |
|                                         | Non-Appropriated Balance           |                                   |                                  |
|                                         | Total Expenditure/Non-Appr Balance |                                   | 1,059,050                        |
|                                         | Tax Required                       |                                   | 927,065                          |
| Delinquent Comp Rate:                   | 3.0%                               |                                   | 27,812                           |
| Amount of 2024 Ad Valorem Tax           |                                    |                                   | 954,877                          |

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City of Newton

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br><b>Airport</b>        | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 55,864                        | 11,224                            | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 89,051                        | 99,434                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                          | 1,937                         | 2,089                             |                                  |
| Motor Vehicle Tax                       | 10,869                        | 10,302                            | 10,754                           |
| Recreational Vehicle Tax                | 153                           | 142                               | 150                              |
| 16/20M Vehicle Tax                      | 26                            | 20                                | 158                              |
| Commercial Vehicle Tax                  | 260                           | 240                               | 268                              |
| Watercraft Tax                          | 0                             | 0                                 | 0                                |
| Vehicle Rental Tax                      | 61                            | 55                                |                                  |
| Fuel & Misc Sales                       | 731,273                       | 875,000                           | 958,500                          |
| Rentals                                 | 628,481                       | 684,500                           | 632,750                          |
| Harvey County Contributions             | 90,000                        | 90,000                            | 90,000                           |
| Crop & Other Revenue                    | 25,260                        | 8,500                             | 18,500                           |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>1,577,371</b>              | <b>1,770,282</b>                  | <b>1,711,080</b>                 |
| <b>Resources Available:</b>             | <b>1,633,235</b>              | <b>1,781,506</b>                  | <b>1,711,080</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 635,717                       | 708,103                           | 763,470                          |
| Contractual Services                    | 212,112                       | 210,029                           | 219,596                          |
| Commodities & Supplies                  | 585,992                       | 680,654                           | 735,159                          |
| Vehicle & Operation Expense             | 27,658                        | 20,800                            | 20,000                           |
| Capital Outlay                          | 0                             | 0                                 | 0                                |
| Transfer to Capital Improvement Reserve | 20,000                        | 19,000                            | 18,000                           |
| Transfer to Mun Equip Reserve           | 42,500                        | 42,500                            | 43,000                           |
| Transfer to GO Debt Service             | 91,032                        | 93,420                            | 16,864                           |
| Transfer to Wastewater Debt Service     | 7,000                         | 7,000                             | 0                                |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,622,011</b>              | <b>1,781,506</b>                  | <b>1,816,089</b>                 |
| Unencumbered Cash Balance Dec 31        | 11,224                        | 0                                 | xxxxxxxxxxxxxxxx                 |
| 2023/2024/2025 Budget Authority Amount  | 1,799,373                     | 1,839,684                         | 1,816,089                        |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 1,816,089                        |
|                                         |                               |                                   | Tax Required                     |
|                                         |                               |                                   | 105,009                          |
| Delinquent Comp Rate:                   | 3.0%                          |                                   | 3,150                            |
| Amount of 2024 Ad Valorem Tax           |                               |                                   | 108,159                          |

| Adopted Budget<br><b>Special Liability</b> | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|--------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 88,283                        | 100,389                           | 22,351                           |
| Receipts:                                  |                               |                                   |                                  |
| Ad Valorem Tax                             | 50,905                        | 56,760                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                             | 982                           | 560                               | 560                              |
| Motor Vehicle Tax                          | 6,092                         | 5,880                             | 6,139                            |
| Recreational Vehicle Tax                   | 86                            | 81                                | 86                               |
| 16/20M Vehicle Tax                         | 8                             | 12                                | 90                               |
| Commercial Vehicle Tax                     | 148                           | 137                               | 153                              |
| Watercraft Tax                             |                               |                                   | 0                                |
| Vehicle Rental Tax                         | 25                            | 32                                | 28                               |
| Transfer from Sanitation                   | 6950                          | 0                                 | 5000                             |
| Transfer from Wastewater                   | 15000                         | 0                                 | 10000                            |
| Transfer from Waterworks                   | 25000                         | 0                                 | 15000                            |
| Interest on Idle Funds                     |                               |                                   |                                  |
| Neighborhood Revitalization Rebate         |                               |                                   | 0                                |
| Miscellaneous                              |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec    |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>105,196</b>                | <b>63,462</b>                     | <b>37,056</b>                    |
| <b>Resources Available:</b>                | <b>193,479</b>                | <b>163,851</b>                    | <b>59,407</b>                    |
| Expenditures:                              |                               |                                   |                                  |
| Insurance Expense                          | 93,090                        | 141,500                           | 118,275                          |
|                                            |                               |                                   |                                  |
|                                            |                               |                                   |                                  |
| Cash Reserve (2025 column)                 |                               |                                   |                                  |
| Miscellaneous                              |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp    |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>93,090</b>                 | <b>141,500</b>                    | <b>118,275</b>                   |
| Unencumbered Cash Balance Dec 31           | 100,389                       | 22,351                            | xxxxxxxxxxxxxxxx                 |
| 2023/2024/2025 Budget Authority Amount     | 130,000                       | 155,500                           | 118,275                          |
| Non-Appropriated Balance                   |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance         |                               |                                   | 118,275                          |
|                                            |                               |                                   | Tax Required                     |
|                                            |                               |                                   | 58,868                           |
| Delinquent Comp Rate:                      | 3.0%                          |                                   | 1,766                            |
| Amount of 2024 Ad Valorem Tax              |                               |                                   | 60,634                           |

City of Newton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Special Highway</b> | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 151,047                       | 0                                 | 0                                |
| Receipts:                                |                               |                                   |                                  |
| State of Kansas Gas Tax                  |                               | 0                                 | 0                                |
| County Transfers Gas                     |                               | 0                                 | 0                                |
| Receipts from State                      | 497,935                       | 510,340                           | 510,340                          |
|                                          |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>497,935</b>                | <b>510,340</b>                    | <b>510,340</b>                   |
| <b>Resources Available:</b>              | <b>648,982</b>                | <b>510,340</b>                    | <b>510,340</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Transfer to General Fund                 | 648,982                       | 510,340                           | 510,340                          |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
| Cash Reserve (2025 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp  |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>648,982</b>                | <b>510,340</b>                    | <b>510,340</b>                   |
| Unencumbered Cash Balance Dec 31         | 0                             | 0                                 | 0                                |
| 2023/2024/2025 Budget Authority Amount   | 687,821                       | 510,340                           | 510,340                          |

0

Adopted Budget

| <b>Special Alcohol Program</b>          | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 0                             | 0                                 | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Private Club Liquor Tax                 | 23,496                        | 30,000                            | 30,000                           |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| <b>Resources Available:</b>             | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Appropriation to Substance Abuse Board  | 23,496                        | 30,000                            | 30,000                           |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                 | 0                                |
| 2023/2024/2025 Budget Authority Amount  | 30,000                        | 30,000                            | 30,000                           |

|                    |
|--------------------|
| <b>CPA Summary</b> |
|--------------------|

City of Newton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Special Parks/Recreation</b> | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---------------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                   | 0                             | 0                                 | 0                                |
| Receipts:                                         |                               |                                   |                                  |
| Private Club Liquor Tax                           | 23,496                        | 30,000                            | 30,000                           |
|                                                   |                               |                                   |                                  |
|                                                   |                               |                                   |                                  |
| Interest on Idle Funds                            |                               |                                   |                                  |
| Miscellaneous                                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec           |                               |                                   |                                  |
| <b>Total Receipts</b>                             | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| <b>Resources Available:</b>                       | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| Expenditures:                                     |                               |                                   |                                  |
| Transfer to General Funds                         | 23,496                        | 30,000                            | 30,000                           |
|                                                   |                               |                                   |                                  |
|                                                   |                               |                                   |                                  |
|                                                   |                               |                                   |                                  |
|                                                   |                               |                                   |                                  |
|                                                   |                               |                                   |                                  |
| Cash Reserve (2025 column)                        |                               |                                   |                                  |
| Miscellaneous                                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp           |                               |                                   |                                  |
| <b>Total Expenditures</b>                         | <b>23,496</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| Unencumbered Cash Balance Dec 31                  | 0                             | 0                                 | 0                                |
| 2023/2024/2025 Budget Authority Amount            | 30,000                        | 30,000                            | 30,000                           |

Adopted Budget

| <b>Convention/Visitors</b>              | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 277,373                       | 324,175                           | 422,006                          |
| Receipts:                               |                               |                                   |                                  |
| Transient Guest Tax                     | 239,796                       | 329,175                           | 285,400                          |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>239,796</b>                | <b>329,175</b>                    | <b>285,400</b>                   |
| <b>Resources Available:</b>             | <b>517,169</b>                | <b>653,350</b>                    | <b>707,406</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Tourism/Convention Expenditures         | 71,210                        | 81,344                            | 112,116                          |
| Transfer to Capital Reserve             | 121,784                       | 150,000                           | 280,000                          |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>192,994</b>                | <b>231,344</b>                    | <b>392,116</b>                   |
| Unencumbered Cash Balance Dec 31        | 324,175                       | 422,006                           | 315,290                          |
| 2023/2024/2025 Budget Authority Amount  | 231,748                       | 231,344                           | 392,116                          |

**CPA Summary**

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| <b>Sanitation</b>                       |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 1,320,228                     | 1,425,778                         | 1,272,472                        |
| Receipts:                               |                               |                                   |                                  |
| Refuse Collections                      | 2,152,085                     | 2,155,000                         | 2,155,000                        |
| Container Rental Fees                   | 28,359                        | 20,000                            | 30,000                           |
| Bulky Item Pickup                       | 31,094                        | 28,000                            | 30,000                           |
| Other Revenue                           | 61,551                        | 67,385                            | 69,000                           |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>2,273,089</b>              | <b>2,270,385</b>                  | <b>2,284,000</b>                 |
| <b>Resources Available:</b>             | <b>3,593,317</b>              | <b>3,696,163</b>                  | <b>3,556,472</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 1,096,725                     | 1,169,051                         | 1,214,300                        |
| Contractual Services                    | 437,498                       | 504,690                           | 558,398                          |
| Commodities and Supplies                | 15,151                        | 35,492                            | 35,692                           |
| Vehicle and Operation Expense           | 245,033                       | 270,100                           | 280,189                          |
| Capital Outlay                          | 0                             | 0                                 | 0                                |
| Service Center Expense                  | 37,579                        | 37,579                            | 37,579                           |
| Transfer to Special Liability           | 6,950                         | 0                                 | 5,000                            |
| Transfer to General Fund                | 113,603                       | 191,779                           | 198,113                          |
| Transfer to Reserve - Equipment         | 215,000                       | 215,000                           | 220,000                          |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>2,167,539</b>              | <b>2,423,691</b>                  | <b>2,549,271</b>                 |
| Unencumbered Cash Balance Dec 31        | 1,425,778                     | 1,272,472                         | 1,007,201                        |
| 2023/2024/2025 Budget Authority Amount  | 2,298,670                     | 2,423,691                         | 2,549,271                        |

Adopted Budget

|                                         | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| <b>Wastewater</b>                       |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 1,020,845                     | 1,186,403                         | 1,112,524                        |
| Receipts:                               |                               |                                   |                                  |
| Wastewater Service Fees                 | 5,780,867                     | 7,230,000                         | 7,342,917                        |
| Wastewater Plant Upgrade Fees           | 1,706,714                     | 0                                 | 0                                |
| Other Revenue                           | 12,783                        | 15,000                            | 15,000                           |
| Land Rent                               | 26,512                        | 15,000                            | 20,000                           |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>7,526,876</b>              | <b>7,260,000</b>                  | <b>7,377,917</b>                 |
| <b>Resources Available:</b>             | <b>8,547,721</b>              | <b>8,446,403</b>                  | <b>8,490,441</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 1,812,576                     | 2,180,443                         | 2,315,889                        |
| Contractual Services                    | 733,733                       | 800,647                           | 980,732                          |
| Commodities & Supplies                  | 66,076                        | 104,942                           | 103,672                          |
| Vehicle & Operation Expense             | 44,675                        | 73,300                            | 73,300                           |
| Capital Outlay                          | 29,025                        | 43,000                            | 43,000                           |
| Stormwater Reimbursement                | 614,907                       | 614,907                           | 614,907                          |
| Service Center Expense                  | 69,520                        | 69,520                            | 69,520                           |
| Transfer to Reserve- Capital            | 215,000                       | 215,000                           | 190,000                          |
| Transfer to Reserve - Equipment         | 672,581                       | 672,473                           | 624,400                          |
| Transfer to GO Debt                     | 1,198,073                     | 1,225,328                         | 1,279,496                        |
| Transfer to Wastewater Debt Service     | 1,614,319                     | 464,319                           | 1,143,195                        |
| Transfer to General Fund                | 275,833                       | 870,000                           | 931,500                          |
| Projected Debt Service                  | 0                             | 0                                 | 0                                |
| Transfer to Special Liability Fund      | 15,000                        | 0                                 | 10,000                           |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>7,361,318</b>              | <b>7,333,879</b>                  | <b>8,379,611</b>                 |
| Unencumbered Cash Balance Dec 31        | 1,186,403                     | 1,112,524                         | 110,830                          |
| 2023/2024/2025 Budget Authority Amount  | 8,466,618                     | 7,442,879                         | 8,379,611                        |

CPA Summary

City of Newton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year       | Current Year      | Proposed Budget  |
|-----------------------------------------|------------------|-------------------|------------------|
| <b>Waterworks</b>                       | Actual for 2023  | Estimate for 2024 | Year for 2025    |
| Unencumbered Cash Balance Jan 1         | 1,383,441        | 1,809,734         | 1,313,215        |
| Receipts:                               |                  |                   |                  |
| Water Sales                             | 4,504,862        | 5,273,101         | 5,552,894        |
| Installation Charges                    | 112,030          | 35,000            | 50,000           |
| Service Fees                            | 246,785          | 250,000           | 256,000          |
| Other Revenue                           | 293,813          | 68,200            | 306,500          |
| Interest on Idle Funds                  |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>5,157,490</b> | <b>5,626,301</b>  | <b>6,165,394</b> |
| <b>Resources Available:</b>             | <b>6,540,931</b> | <b>7,436,035</b>  | <b>7,478,609</b> |
| Expenditures:                           |                  |                   |                  |
| Personal Services                       | 2,075,283        | 2,431,176         | 2,600,294        |
| Contractual Services                    | 1,344,804        | 1,243,673         | 1,535,874        |
| Commodities & Supplies                  | 129,539          | 181,740           | 173,199          |
| Vehicle & Operation Expense             | 74,341           | 82,500            | 82,500           |
| Capital Outlay                          | 0                | 30,000            | 30,000           |
| Service Center Expense                  | 69,520           | 69,520            | 69,520           |
| Transfer to Reserve - Capital           | 0                | 0                 |                  |
| Transfer to Reserve - Equipment         | 343,965          | 343,965           | 403,404          |
| Transfer to GO Debt                     | 261,769          | 270,041           | 222,794          |
| Transfer to Water Debt Service          | 163,074          | 636,550           | 636,549          |
| Transfer to General Fund                | 243,902          | 833,655           | 833,750          |
| Projected Debt Service                  | 0                | 0                 | 0                |
| Transfer to Special Liability Fund      | 25,000           | 0                 | 15,000           |
| Cash Reserve (2025 column)              |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>4,731,197</b> | <b>6,122,820</b>  | <b>6,602,884</b> |
| Unencumbered Cash Balance Dec 31        | 1,809,734        | 1,313,215         | 875,725          |
| 2023/2024/2025 Budget Authority Amount  | 5,931,443        | 6,122,820         | 6,602,884        |

Adopted Budget

|                                         | Prior Year      | Current Year      | Proposed Budget |
|-----------------------------------------|-----------------|-------------------|-----------------|
| <b>Cemetery Endowment</b>               | Actual for 2023 | Estimate for 2024 | Year for 2025   |
| Unencumbered Cash Balance Jan 1         | 431,499         | 476,932           | 475,432         |
| Receipts:                               |                 |                   |                 |
| Cemetery Lot Sales                      | 15,332          | 17,500            | 18,000          |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Interest on Idle Funds                  | 30,101          | 6,000             | 13,000          |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>45,433</b>   | <b>23,500</b>     | <b>31,000</b>   |
| <b>Resources Available:</b>             | <b>476,932</b>  | <b>500,432</b>    | <b>506,432</b>  |
| Expenditures:                           |                 |                   |                 |
| Capital Improvement                     | 0               | 25,000            | 25,000          |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Cash Reserve (2025 column)              |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>0</b>        | <b>25,000</b>     | <b>25,000</b>   |
| Unencumbered Cash Balance Dec 31        | 476,932         | 475,432           | 481,432         |
| 2023/2024/2025 Budget Authority Amount  | 25,000          | 25,000            | 25,000          |

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Special Law Enforcement</b> | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|--------------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                  | 253,318                       | 268,614                           | 193,264                          |
| Receipts:                                        |                               |                                   |                                  |
| Special Law Enforcement Revenue                  | 15,656                        | 15,000                            | 20,000                           |
|                                                  |                               |                                   |                                  |
|                                                  |                               |                                   |                                  |
| Interest on Idle Funds                           |                               |                                   |                                  |
| Miscellaneous                                    |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec          |                               |                                   |                                  |
| <b>Total Receipts</b>                            | <b>15,656</b>                 | <b>15,000</b>                     | <b>20,000</b>                    |
| <b>Resources Available:</b>                      | <b>268,974</b>                | <b>283,614</b>                    | <b>213,264</b>                   |
| Expenditures:                                    |                               |                                   |                                  |
| Special Law Enforcement Expenditures             | 360                           | 65,350                            | 100,000                          |
| Capital Outlay                                   |                               | 25,000                            | 50,000                           |
|                                                  |                               |                                   |                                  |
|                                                  |                               |                                   |                                  |
| Cash Reserve (2025 column)                       |                               |                                   |                                  |
| Miscellaneous                                    |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp          |                               |                                   |                                  |
| <b>Total Expenditures</b>                        | <b>360</b>                    | <b>90,350</b>                     | <b>150,000</b>                   |
| Unencumbered Cash Balance Dec 31                 | 268,614                       | 193,264                           | 63,264                           |
| 2023/2024/2025 Budget Authority Amount           | 90,350                        | 90,350                            | 150,000                          |

Adopted Budget

| <b>Service Center</b>                   | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 226,491                       | 281,393                           | 257,659                          |
| Receipts:                               |                               |                                   |                                  |
| Rentals                                 | 61,433                        | 60,000                            | 62,000                           |
| Fuel Sales                              | 386,523                       | 463,199                           | 462,500                          |
| Repair/Maintenance                      | 460,126                       | 470,000                           | 490,000                          |
| Office/Janitorial Supplies              | 0                             | 0                                 | 0                                |
| Enterprise Fund Charges                 | 176,619                       | 176,619                           | 176,619                          |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>1,084,701</b>              | <b>1,169,818</b>                  | <b>1,191,119</b>                 |
| <b>Resources Available:</b>             | <b>1,311,192</b>              | <b>1,451,211</b>                  | <b>1,448,778</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 307,172                       | 324,799                           | 323,704                          |
| Contractual Services                    | 51,157                        | 68,756                            | 71,081                           |
| Commodities & Supplies                  | 557,198                       | 667,618                           | 663,784                          |
| Vehicle & Operation Expense             | 28,272                        | 46,379                            | 46,379                           |
| Capital Outlay                          | 0                             | 0                                 | 0                                |
| Transfer to Reserve - Capital           | 26,000                        | 26,000                            | 26,000                           |
| Transfer to Reserve - Equipment         | 60,000                        | 60,000                            | 70,000                           |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,029,799</b>              | <b>1,193,552</b>                  | <b>1,200,948</b>                 |
| Unencumbered Cash Balance Dec 31        | 281,393                       | 257,659                           | 247,830                          |
| 2023/2024/2025 Budget Authority Amount  | 1,080,689                     | 1,193,552                         | 1,200,948                        |

**CPA Summary**

City of Newton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year       | Current Year      | Proposed Budget  |
|-----------------------------------------|------------------|-------------------|------------------|
| <b>Golf Course</b>                      | Actual for 2023  | Estimate for 2024 | Year for 2025    |
| Unencumbered Cash Balance Jan 1         | 823,697          | 959,264           | 583,833          |
| Receipts:                               |                  |                   |                  |
| Golf Course Revenue                     | 1,834,696        | 1,667,076         | 1,940,835        |
|                                         |                  |                   |                  |
|                                         |                  |                   |                  |
| Interest on Idle Funds                  |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>1,834,696</b> | <b>1,667,076</b>  | <b>1,940,835</b> |
| <b>Resources Available:</b>             | <b>2,658,393</b> | <b>2,626,340</b>  | <b>2,524,668</b> |
| Expenditures:                           |                  |                   |                  |
| Personal Services                       | 822,950          | 821,721           | 989,563          |
| Contractual Services                    | 413,121          | 379,867           | 556,325          |
| Commodities & Supplies                  | 367,621          | 440,919           | 298,228          |
| Capital Outlay                          | 95,437           | 400,000           | 100,000          |
|                                         |                  |                   |                  |
| Cash Reserve (2025 column)              |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>1,699,129</b> | <b>2,042,507</b>  | <b>1,944,116</b> |
| Unencumbered Cash Balance Dec 31        | 959,264          | 583,833           | 580,552          |
| 2023/2024/2025 Budget Authority Amount  | 1,706,099        | 2,042,507         | 1,944,116        |

Adopted Budget

|                                         | Prior Year      | Current Year      | Proposed Budget |
|-----------------------------------------|-----------------|-------------------|-----------------|
| <b>Meridian Center</b>                  | Actual for 2023 | Estimate for 2024 | Year for 2025   |
| Unencumbered Cash Balance Jan 1         | 27,737          | 10,055            | 12,972          |
| Receipts:                               |                 |                   |                 |
| Meridian Center Revenues                | 397,368         | 597,735           | 465,000         |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>397,368</b>  | <b>597,735</b>    | <b>465,000</b>  |
| <b>Resources Available:</b>             | <b>425,105</b>  | <b>607,790</b>    | <b>477,972</b>  |
| Expenditures:                           |                 |                   |                 |
| Personal Services                       | 277,484         | 399,488           | 284,016         |
| Contractual Services                    | 71,861          | 84,120            | 78,582          |
| Commodities & Supplies                  | 65,705          | 111,210           | 81,400          |
| Capital Outlay                          | 0               | 0                 | 0               |
|                                         |                 |                   |                 |
| Cash Reserve (2025 column)              |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>415,050</b>  | <b>594,818</b>    | <b>443,998</b>  |
| Unencumbered Cash Balance Dec 31        | 10,055          | 12,972            | 33,974          |
| 2023/2024/2025 Budget Authority Amount  | 592,534         | 594,819           | 443,998         |

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| <b>Wastewater Debt Service</b>          |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 4,292,519                     | 4,597,358                         | 3,902,101                        |
| Receipts:                               |                               |                                   |                                  |
| Transfer from Airport Fund              | 7,000                         | 7,000                             | 0                                |
| Transfer from Wastewater Fund           | 1,464,319                     | 464,319                           | 1,143,196                        |
| Harvey County Reimbursement             |                               |                                   |                                  |
| FEMA Revenue                            |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>1,471,319</b>              | <b>471,319</b>                    | <b>1,143,196</b>                 |
| <b>Resources Available:</b>             | <b>5,763,838</b>              | <b>5,068,677</b>                  | <b>5,045,297</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Bond Interest Maturities                | 260,333                       | 231,341                           | 208,150                          |
| Bond Principal Maturities               | 857,692                       | 889,485                           | 914,916                          |
| Fees/Commissions                        | 25,171                        | 22,369                            | 20,130                           |
| Projected Future Debt Service           | 0                             | 0                                 | 0                                |
| Transfer to G.O. Bonds for Dam          | 23,284                        | 23,381                            | 23,455                           |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,166,480</b>              | <b>1,166,576</b>                  | <b>1,166,651</b>                 |
| Unencumbered Cash Balance Dec 31        | 4,597,358                     | 3,902,101                         | 3,878,646                        |
| 2023/2024/2025 Budget Authority Amount  | 2,511,451                     | 1,166,576                         | 1,166,651                        |

Adopted Budget

|                                         | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| <b>Waterworks Debt Service</b>          |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 601,124                       | 801,124                           | 801,124                          |
| Receipts:                               |                               |                                   |                                  |
| Transfer from Waterworks Fund           | 163,074                       | 636,550                           | 636,549                          |
| Transfer from Waterworks Cap Reserve    | 200,000                       | 0                                 | 0                                |
|                                         |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>363,074</b>                | <b>636,550</b>                    | <b>636,549</b>                   |
| <b>Resources Available:</b>             | <b>964,198</b>                | <b>1,437,674</b>                  | <b>1,437,673</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Bond Interest Maturities                | 29,808                        | 25,719                            | 49,081                           |
| Bond Principal Maturities               | 129,917                       | 134,465                           | 513,301                          |
| Fees/Commissions                        | 3,349                         | 2,890                             | 74,167                           |
| Projected Future Debt Service           | 0                             | 473,476                           | 0                                |
|                                         |                               |                                   |                                  |
| Cash Reserve (2025 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>163,074</b>                | <b>636,550</b>                    | <b>636,549</b>                   |
| Unencumbered Cash Balance Dec 31        | 801,124                       | 801,124                           | 801,124                          |
| 2023/2024/2025 Budget Authority Amount  | 163,074                       | 636,549                           | 636,549                          |

See Tab C

CPA Summary

City of Newton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|-----------------------------------------|-----------------|-------------------|-----------------|
| <b>Prairie Fire RHID</b>                | Actual for 2023 | Estimate for 2024 | Year for 2025   |
| Unencumbered Cash Balance Jan 1         | 0               | 0                 | 0               |
| Receipts:                               |                 |                   |                 |
| RHID Property Tax                       | 61,665          | 100,000           | 100,000         |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>61,665</b>   | <b>100,000</b>    | <b>100,000</b>  |
| <b>Resources Available:</b>             | <b>61,665</b>   | <b>100,000</b>    | <b>100,000</b>  |
| Expenditures:                           |                 |                   |                 |
| RHID Expense Reimbursement              | 61,665          | 100,000           | 100,000         |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Cash Reserve (2025 column)              |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>61,665</b>   | <b>100,000</b>    | <b>100,000</b>  |
| Unencumbered Cash Balance Dec 31        | 0               | 0                 | 0               |
| 2023/2024/2025 Budget Authority Amount  | 100,000         | 100,000           | 100,000         |

Adopted Budget

|                                         | Prior Year      | Current Year      | Proposed Budget |
|-----------------------------------------|-----------------|-------------------|-----------------|
| <b>Cottonwood RHID</b>                  | Actual for 2023 | Estimate for 2024 | Year for 2025   |
| Unencumbered Cash Balance Jan 1         | 0               | 0                 | 0               |
| Receipts:                               |                 |                   |                 |
| RHID Property Tax                       | 50,911          | 100,000           | 100,000         |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>50,911</b>   | <b>100,000</b>    | <b>100,000</b>  |
| <b>Resources Available:</b>             | <b>50,911</b>   | <b>100,000</b>    | <b>100,000</b>  |
| Expenditures:                           |                 |                   |                 |
| RHID Expense Reimbursement              | 50,911          | 100,000           | 100,000         |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
|                                         |                 |                   |                 |
| Cash Reserve (2025 column)              |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>50,911</b>   | <b>100,000</b>    | <b>100,000</b>  |
| Unencumbered Cash Balance Dec 31        | 0               | 0                 | 0               |
| 2023/2024/2025 Budget Authority Amount  | 100,000         | 100,000           | 100,000         |

**CPA Summary**

### CID - Holiday Inn

[illegible]

## CPA Summary

Proposed Budget  
Year for 2025

|             |
|-------------|
| CPA Summary |
|-------------|





## Roll Call Vote

A Roll Call Vote of the City of Newton, Kansas To Levy a Property Tax Exceeding the Revenue  
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 27, 2024

Resolution No. G-1342

| Governing Body Member  | Yes | No | No Vote |
|------------------------|-----|----|---------|
| Mayor Kreie            | X   |    |         |
| Vice Mayor Stinnett    | X   |    |         |
| Commissioner Koehn     | X   |    |         |
| Commissioner Valentine | X   |    |         |
| Commissioner Watson    | X   |    |         |
|                        |     |    |         |
|                        |     |    |         |
|                        |     |    |         |
|                        |     |    |         |
| TOTAL                  |     |    |         |

Certified:

Denise B. Querke

**RESOLUTION NO. G -1342**

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

**WHEREAS**, the Revenue Neutral Rate for the City of Newton was calculated as 64.485 mills by the Harvey County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 27, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Newton, 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 NEWTON:**

The City of Newton shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.361mills.

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 27th day of August, 2024 and **SIGNED** by the Mayor.

  
\_\_\_\_\_  
Rod Kreie, Mayor

ATTEST:

  
\_\_\_\_\_  
Denise R. Duerksen, City Clerk

The Newton  
**Kansan**

**AFFIDAVIT OF PUBLICATION**

AFFIDAVIT OF PUBLICATION: #2515410  
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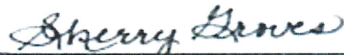
STATE OF KANSAS  
SS.  
COUNTY OF HARVEY

I, Sherry Groves, as publisher/agent of

The Newton  
**Kansan**

of Harvey County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):

07/27/2024



Agent Signature

Subscribed and sworn to before me this

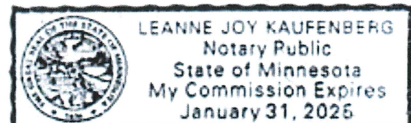
27 day of July, A.D. 2024.



Notary Public

Advertising Fee: \$54.00

See Proof on Next Page



Published in Newton Kansan  
Jul 27, 2024

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Newton**

will meet on August 27, 2024 at 7:00 PM at 201 E. Sixth Street, Newton, KS 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 201 E. Sixth Street, Newton, 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 Year 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                              | 23,297,739                 | 53.711            | 24,123,660                     | 56.383            | 29,119,328                        | 9,643,647                     | 55.755                        |
| Debt Service                         | 5,159,207                  | 10.949            | 6,435,485                      | 9.109             | 6,808,933                         | 1,575,520                     | 9.109                         |
| Library                              | 851,261                    | 5.570             | 938,101                        | 5.608             | 1,059,050                         | 954,877                       | 5.521                         |
| Airport                              | 1,622,011                  | 0.670             | 1,829,652                      | 0.675             | 1,816,089                         | 108,052                       | 0.625                         |
| Special Liability                    | 93,090                     | 0.383             | 141,500                        | 0.386             | 118,275                           | 60,634                        | 0.351                         |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
| Special Highway                      | 648,982                    |                   | 510,340                        |                   | 510,340                           |                               |                               |
| Special Alcohol Program              | 23,496                     |                   | 30,000                         |                   | 30,000                            |                               |                               |
| Special Parks/Recreation             | 23,496                     |                   | 30,000                         |                   | 30,000                            |                               |                               |
| Convention/Visitors                  | 192,994                    |                   | 231,344                        |                   | 392,116                           |                               |                               |
| Sanitation                           | 2,167,539                  |                   | 2,423,691                      |                   | 2,549,271                         |                               |                               |
| Wastewater                           | 7,361,318                  |                   | 7,333,879                      |                   | 8,379,611                         |                               |                               |
| Waterworks                           | 4,731,197                  |                   | 6,122,820                      |                   | 6,602,884                         |                               |                               |
| Cemetery Endowment                   |                            |                   | 25,000                         |                   | 25,000                            |                               |                               |
| Special Law Enforcement              | 360                        |                   | 90,350                         |                   | 150,000                           |                               |                               |
| Service Center                       | 1,029,799                  |                   | 1,193,552                      |                   | 1,200,948                         |                               |                               |
| Golf Course                          | 1,699,129                  |                   | 2,042,207                      |                   | 1,944,116                         |                               |                               |
| Mendian Center                       | 415,050                    |                   | 594,818                        |                   | 443,998                           |                               |                               |
| Wastewater Debt Service              | 1,166,480                  |                   | 1,166,576                      |                   | 1,166,651                         |                               |                               |
| Waterworks Debt Service              | 163,074                    |                   | 636,350                        |                   | 636,549                           |                               |                               |
| Prairie Fire RHID                    | 61,665                     |                   | 100,000                        |                   | 100,000                           |                               |                               |
| Cottonwood RHID                      | 50,911                     |                   | 100,000                        |                   | 100,000                           |                               |                               |
| CLD - Holiday Inn                    | 89,579                     |                   | 150,000                        |                   | 150,000                           |                               |                               |
| Municipalities Fight Addiction       |                            |                   | 20,000                         |                   | 25,000                            |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
| Non-Budgeted Funds-A                 | 5,739,522                  |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
|                                      |                            |                   |                                |                   |                                   |                               |                               |
| Totals                               | 56,587,899                 | 70.383            | 56,289,825                     | 72.361            | 63,358,159                        | 12,342,730                    | 71.361                        |
|                                      |                            |                   |                                |                   |                                   | Revenue Neutral Rate**        | 64.483                        |
| Less: Transfers                      | 10,573,579                 |                   | 10,243,680                     |                   | 11,632,785                        |                               |                               |
| Net Expenditure                      | 46,014,320                 |                   | 46,046,145                     |                   | 51,725,374                        |                               |                               |
| Total Tax Levied                     | 9,780,367                  |                   | 10,989,921                     |                   | XXXXXXXXXXXX                      |                               |                               |
| Assessed Valuation                   | 140,343,995                |                   | 154,133,123                    |                   | 172,965,440                       |                               |                               |
| Outstanding Indebtedness, January 1, | 2022                       |                   | 2023                           |                   | 2024                              |                               |                               |
| O.O. Bonds                           | 41,470,000                 |                   | 37,555,000                     |                   | 37,425,000                        |                               |                               |
| Revenue Bonds                        | 0                          |                   | 0                              |                   | 0                                 |                               |                               |
| Other                                | 15,779,822                 |                   | 13,470,209                     |                   | 19,624,171                        |                               |                               |
| Lease Purchase Principal             | 0                          |                   | 0                              |                   | 0                                 |                               |                               |
| Total                                | 57,249,822                 |                   | 51,025,209                     |                   | 57,049,171                        |                               |                               |

\*Tax rates are expressed in mills

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

Donna Pickman  
City Official Title: Finance Director

2515410