State of Kansas
City

2024

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Elbing
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	165,032	32,088	18.020
Debt Service	10-113				
Library	12-1220				
Special Highway		7	55,045		
Water Utility		7	74,701		
Sewer Utility		8	35,988		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	330,766	32,088	18.020
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			1,780,779
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 15.454

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: Nov. 9 2023

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

City Council
city council
city council
city council
city council
Mayor

City of Elbing

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,088	4,203	80	25	948	42
Debt Service						
Library						
TOTAL	32,088	4,203	80	25	948	42

County Treas Motor Vehicle Estimate 4,203

County Treas Recreational Vehicle Estimate 80

County Treas 16/20M Vehicle Estimate 25

County Treas Commercial Vehicle Tax Estimate 948

County Treas Watercraft Tax Estimate 42

Motor Vehicle Factor 0.13098

Recreational Vehicle Factor 0.00249

16/20 Vehicle Factor 0.00078

Commercial Vehicle Factor 0.02954

Watercraft Factor 0.00131

City of Elbing 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Water	Water Reseve	10,000	5,000	14,000	12-825d
Sewer	Sewer Reseve	25,000	24,000	24,000	12-825d
Sewer	Sewer Replacement	1,350	1,350	1,350	12-825d
	Totals	36,350	30,350	39,350	
	Adjustments*				
	Adjusted Totals	36,350	30,350	39,350	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Elbing

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Elbing

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Elbing 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	77,317	85,441	102,446
Receipts:			
Ad Valorem Tax	33,231	32,088	xxxxxxxxxxxxxxxx
Delinquent Tax	1,771		
Motor Vehicle Tax	4,595	4,567	4,203
Recreational Vehicle Tax	90	67	80
16/20M Vehicle Tax	7	7	25
Commercial Vehicle Tax		776	948
Watercraft Tax			42
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment	4,327		
Franchise Tax	8,325	8,200	8,200
WWRCFD	1,900	1,900	1,900
Refuse Receipts	13,844	14,000	15,000
Permits & Fees	80	100	100
Sale of Materials	1,251		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,361	1,500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**71,782**	**63,205**	**30,498**
Resources Available:	**149,099**	**148,646**	**132,944**
Expenditures:			
General Administration	15,233	14,000	14,000
Street & Alley	19,846	3,000	120,982
Street Lights	3,689	3,700	3,700
Firehouse	2,766	2,700	4,000
Ambulance	2,909	2,800	2,850
Insurance	5,357	5,500	5,500
Refuse Contract	13,858	14,500	14,000
Equipment			
Capital Improvements			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**63,658**	**46,200**	**165,032**
Unencumbered Cash Balance Dec 31	85,441	102,446	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	161,241	134,772	165,032
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,032
		Tax Required	32,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**32,088**

CPA Summary

City of Elbing 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,867	45,891	47,991
Receipts:			
State of Kansas Gas Tax	6,151	6,160	6,120
County Transfers Gas	984	940	934
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,135**	**7,100**	**7,054**
Resources Available:	**66,002**	**52,991**	**55,045**
Expenditures:			
Street Repair and Maint		5,000	55,045
Butler County Improvements	20,111		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,111**	**5,000**	**55,045**
Unencumbered Cash Balance Dec 31	45,891	47,991	0
2022/2023/2024 Budget Authority Amoun	29,603	43,702	55,045

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,861	19,616	24,271
Receipts:			
Charges to Customers	49,193	50,000	50,000
Water Plan Fee	129	130	130
Security Deposit	450	300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**49,772**	**50,430**	**50,430**
Resources Available:	**64,633**	**70,046**	**74,701**
Expenditures:			
Operations & Maintenance	4,447	10,000	30,000
Purchase of Water	29,806	30,000	30,000
Sales Tax	59	55	55
Refund Security Deposits	451	450	376
Water Plan Fee	254	270	270
Transfer to Water Reserve	10,000	5,000	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,017**	**45,775**	**74,701**
Unencumbered Cash Balance Dec 31	19,616	24,271	0
2022/2023/2024 Budget Authority Amoun	50,668	69,801	74,701

CPA Summary

City of Elbing 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,058	7,338	5,988
Receipts:			
Charges to Customers	30,768	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,768**	**30,000**	**30,000**
Resources Available:	**38,826**	**37,338**	**35,988**
Expenditures:			
Operations & Maintenance	5,138	6,000	6,000
Loan Payment			
Improvements			4,638
Transfer to Sewer Replacement Reserve	1,350	1,350	1,350
Transfer to Sewer Reserve	25,000	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,488**	**31,350**	**35,988**
Unencumbered Cash Balance Dec 31	7,338	5,988	0
2022/2023/2024 Budget Authority Amount	35,894	36,708	35,988

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Elbing

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**Sewer Replacement Res**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,569	Cash Balance Jan 1	43,166	Cash Balance Jan 1	12,702	Cash Balance Jan 1	17,245	Cash Balance Jan 1		96,682
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water	10,000	TR from Sewer	25,000	TR from Sewer	1,350	Fed Aid/Governor	17,245			
Total Receipts	10,000	Total Receipts	25,000	Total Receipts	1,350	Total Receipts	17,245	Total Receipts	0	53,595
Resources Available:	33,569	Resources Available:	68,166	Resources Available:	14,052	Resources Available:	34,490	Resources Available:	0	150,277
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Sewer Repairs				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	33,569	Cash Balance Dec 31	68,166	Cash Balance Dec 31	14,052	Cash Balance Dec 31	34,490	Cash Balance Dec 31	0	150,277 **
										150,277 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Elbing

will meet on September 5, 2023 at 7:00 PM at Elbing City Building, 215 N. Main St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	63,658	22.057	46,200	17.212	165,032	32,088	18.046
Special Highway	20,111		5,000		55,045		
Water Utility	45,017		45,775		74,701		
Sewer Utility	31,488		31,350		35,988		
Non-Budgeted Funds							
Totals	160,274	22.057	128,325	17.212	330,766	32,088	18.046
						*Revenue Neutral Rate***	*15.454*
Less: Transfers	36,350		30,350		39,350		
Net Expenditure	123,924		97,975		291,416		
Total Tax Levied	32,500		32,088		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,454,746		1,596,462		1,778,079		

*Tax rates are expressed in mills

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

Marsha Clark

City Official Title: City Clerk

Published July 1, 2023

Elbing
Exceeded
RNR

Published in the Butler County Times-Gazette
Jul 1, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Elbing
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	63,658	22.057	46,200	17.212	165,032	32,088	18.046
Special Highway	20,111		5,000		55,045		
Water Utility	45,017		45,775		74,701		
Sewer Utility	31,488		31,350		35,988		
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Totals	160,274	22.057	128,325	17.212	330,766	32,088	18.046
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** *Revenue Neutral Rate as defined by KSA 79-2988*

Marsha Clark
City Official Title: City Clerk

1243790

Resolution No. 163

A RESOLUTION OF THE CITY OF City of Elbing, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Elbing was calculated as 15.454 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Elbing, 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 Elbing:

The City of Elbing shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.454 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 5th day of Sept (month and year) and SIGNED by the Mayor.

Mayor

Attested:
Marsha L Clark
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Elaine Schmidt	X		
Cheri Busenitz	X		
Larry Lago	X		
Thomas Boehm	X		
Garrett Klassen	X		
Clint Clark	X		
Total			

Attested: 6