State of Kansas
City
2025

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
City of Ellis
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,824,524	1,254,498	71.228
Debt Service	10-113	8	76,593		
Library	12-1220	8	77,426	70,451	4.000
Special Highway		9	90,125		
Tourism		9	187,597		
Special Parks & Recreation		10	35,322		
Water Utility		10	846,528		
Sewer Utility		11	696,994		
Sanitation Utility		11	551,056		
Campground		12	544,297		
Water Principal & Interest		12	618,325		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Totals		xxxxxx	6,548,787	1,324,949	75.228
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice					17,612,539
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	68.993
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
AdamsBrown, LLC

Address:
718 Main Street Suite 224
Hays, KS 67601
Email:
mwellbrock@adamsbrowncpa.com

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

City of Ellis

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,042,304	98,122	3,307	700	4,354	1,172
Debt Service						
Library	58,534	5,510	186	39	245	66
TOTAL	1,100,838	103,632	3,493	739	4,599	1,238

County Treas Motor Vehicle Estimate 103,632
County Treas Recreational Vehicle Estimate 3,493
County Treas 16/20M Vehicle Estimate 739
County Treas Commercial Vehicle Tax Estimate 4,599
County Treas Watercraft Tax Estimate 1,238

Motor Vehicle Factor 0.09414
Recreational Vehicle Factor 0.00317
16/20M Vehicle Factor 0.00067
Commercial Vehicle Factor 0.00418
Watercraft Factor 0.00112

City of Ellis

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	216,533	68,980	37,000	KSA 12-1,117
General	Capital Improvement	28,110	5,415	-	KSA 12-1,118
General	Capital Improve - Streets	177,320	105,000	250,481	KSA 12-1,118
General	Capital Improve - Cemetery	15,000	15,000	-	KSA 12-1,118
General	Coinsurance	184,275	187,105	189,114	Ordinance
General	Water Principal & Interest	276,345	130,082	-	Ordinance
General	Capital Imp - Special Proj	64,253	65,000	62,450	KSA 12-1,118
General	Capital Imp - Water Expl	64,253	65,000	62,450	KSA 12-1,118
General	Water Deprec Reserve	-	48,418	428,500	Ordinance
Bond & Interest	General	-	-	76,593	KSA 10-117a
Sanitation	General	44,455	44,455	21,475	KSA 12-825d
Sanitation	Special Machinery	-	-	22,980	KSA 12-825d
Sanitation	Coinsurance	48,152	61,005	65,824	Ordinance
Sewer	General	19,455	1,500	-	KSA 12-825d
Sewer	Special Machinery	-	-	11,500	KSA 12-825d
Sewer	Sewer Deprec Reserve	75,000	75,000	75,000	KSA 12-825d
Sewer	Coinsurance	32,386	35,804	39,579	Ordinance
Campground	Coinsurance	11,416	10,491	12,919	Ordinance
Water	General	16,667	16,165	-	KSA 12-825d
Water	Special Machinery	-	-	16,165	KSA 12-825d
Water	Water Deprec Reserve	150,000	150,000	150,000	KSA 12-825d
Water	Coinsurance	46,514	50,363	54,558	Ordinance
Water	Water Principal & Interest	236,925	122,400	-	Ordinance
Water Principal & Interes	Water Deprec Reserve	-	-	618,325	KSA 12-1117
	Totals	1,707,059	1,257,183	2,194,913	
	Adjustments				
	Adjusted Totals	1,707,059	1,257,183	2,194,913	

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

City of Ellis

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010 (USDA RD)	6/24/2010	6/24/2050	3.25%	348,000	280,000	6/24	6/24	9,100	7,000	8,873	7,000
Series 2016 (Water Rfdg)	7/6/2016	10/1/2024	2%	3,120,000	415,000	4/1 & 10/1	10/1	8,300	415,000	0	0
Series 2016 (USDA RD)	10/28/2016	10/28/2056	1.875%	567,000	334,878	10/28	10/28	6,279	10,983	6,073	11,189
Total G.O. Bonds					**1,029,878**			**23,679**	**432,983**	**14,946**	**18,189**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCRLF Sewer Loan	3/4/2015	9/1/2037	2.13%	831,611	617,960	3/1 & 9/1	3/1 & 9/1	11,439	38,321	10,714	39,142
Series 2012 TIF Spec Oblig	5/30/2012	12/1/2024	3.5%-5%	885,000	150,000	6/1 & 12/1	12/1	7,125	150,000	0	0
Total Other					**767,960**			**18,564**	**188,321**	**10,714**	**39,142**
Total Indebtedness					**1,797,838**			**42,243**	**621,304**	**25,660**	**57,331**

City of Ellis

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
Axon Enterprises - Tasers	7/1/2022	60	0.00%	14,158	8,494	2,832	2,832
				Totals	**8,494**	**2,832**	**2,832**

***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 Ellis
Ellis 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 2024	Proposed Year 2025
Ad Valorem	$58,534	$70,451
Delinquent Tax	$56	$0
Motor Vehicle Tax	$4,085	$5,510
Recreational Vehicle Tax	$112	$186
16/20M Vehicle Tax	$58	$39
TOTAL TAXES	$62,845	$76,186
Difference in Total Taxes:	$13,341	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$14,629,310	$17,610,577
Did Assessed Valuation Decrease?	No	
Levy Rate	3.997	4.000
Difference in Levy Rate:	0.003	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Ellis

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	406,099	332,110	499,840
Receipts:			
Ad Valorem Tax	948,508	1,042,304	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,432	16,568	0
Motor Vehicle Tax	108,068	72,742	98,122
Recreational Vehicle Tax	3,497	2,001	3,307
16/20M Vehicle Tax	1,052	1,035	700
Commercial Vehicle Tax	4,875	3,318	4,354
Watercraft Tax	0	1,280	1,172
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	2,845	3,152	2,938
Compensating Use Tax	155,110	153,000	156,575
Local Sales Tax	526,086	517,000	521,550
Franchise Tax	92,466	108,850	93,000
Licenses	10,852	12,000	12,000
Burial Fees	8,075	7,500	7,500
Copy Fees	305	250	275
Fines, Fees, and Court Costs	16,142	13,200	14,500
Animal Pound Fees	820	1,400	750
Abatement Fees	2,475	1,600	1,850
Rentals and Leases	24,649	23,850	23,850
Pool Fees and Concessions	16,005	14,500	14,500
Museum Roundup Program	188	200	175
Cemetery Lots and Permits	1,725	1,500	1,500
Police Special Projects (DARE)	250	600	500
Transfer in Sanitation	44,455	44,455	21,475
Transfer in Sewer	19,455	1,500	0
Transfer in Water	16,667	16,165	0
Transfer in Bond & Interest	0	0	76,593
Grants and Donations	299	0	0
Prior Year Cancelled Encumbrances	2,000	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	75,777	96,798	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	15,367	11,000	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,110,445**	**2,167,768**	**1,070,186**
Resources Available:	**2,516,544**	**2,499,878**	**1,570,026**

City of Ellis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,516,544	2,499,878	1,570,026
Expenditures:			
General Government	308,542	331,536	369,852
Police Department	426,281	458,158	490,478
Municipal Court	18,011	19,063	20,242
Fire Department	44,455	56,148	55,341
Parks and Cemetery Department	94,296	102,755	121,466
Street Department	45,017	60,255	70,542
Building and Inspections Department	31,003	33,725	42,410
Swimming Pool	105,845	114,683	127,463
Museums	0	0	5,500
Subtotal detail (Should agree with detail)	1,073,450	1,176,323	1,303,294
Economic Development	0	41,115	377,385
Risk Management	0	2,500	2,500
Special Programs:			
Sales Tax Rebate Program	0	500	1,000
Feral Cat Program	821	750	2,000
Xeriscaping Incentive Program	0	0	5,000
Sidewalk Replacement Program	0	0	5,000
Police Special Projects (DARE)	619	500	500
Appropriations:			
Museums	31,000	31,000	31,000
Library (Emp Benefits, Cap Imp, Programs	12,000	12,000	12,000
Ellis Alliance	10,000	10,000	10,000
Community Foundation of Ellis	10,000	10,000	12,000
Other Appropriations	20,455	25,350	32,850
Reserve Transfers:			
Capital Improvement	28,110	5,415	0
Capital Improvement - Streets	177,320	105,000	250,481
Capital Improvement - Special Projects	64,253	65,000	62,450
Capital Improvement - Water Exploration	64,253	65,000	62,450
Capital Improvement - Cemetery Improve	15,000	15,000	0
Coinsurance	184,275	187,105	189,114
Special Machinery	216,533	68,980	37,000
Water Principal and Interest	276,345	130,082	0
Water Depreciation Reserve	0	48,418	428,500
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,184,434**	**2,000,038**	**2,824,524**
Unencumbered Cash Balance Dec 31	332,110	499,840	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,502,119	2,361,298	2,824,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,824,524
		Tax Required	1,254,498
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,254,498

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	119,488	122,761	142,752
Contractual	170,271	190,225	203,175
Commodities	18,783	18,550	23,925
Capital Outlay	0	0	0
Total	**308,542**	**331,536**	**369,852**
Police Department			
Salaries	371,200	397,258	418,378
Contractual	35,178	37,350	47,400
Commodities	19,903	21,050	22,200
Capital Outlay	0	2,500	2,500
Total	**426,281**	**458,158**	**490,478**
Municipal Court			
Salaries	11,325	11,563	7,542
Contractual	6,403	7,150	12,300
Commodities	283	350	400
Capital Outlay	0	0	0
Total	**18,011**	**19,063**	**20,242**
Fire Department			
Salaries	20,237	23,398	24,391
Contractual	17,688	21,250	21,950
Commodities	4,030	9,000	6,500
Capital Outlay	2,500	2,500	2,500
Total	**44,455**	**56,148**	**55,341**
Parks and Cemetery Department			
Salaries	59,665	67,682	83,116
Contractual	18,775	17,900	19,250
Commodities	15,457	16,173	16,100
Capital Outlay	399	1,000	3,000
Total	**94,296**	**102,755**	**121,466**
Street Department			
Salaries	45,017	57,755	68,042
Contractual	0	2,500	2,500
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**45,017**	**60,255**	**70,542**
Building and Inspections Department			
Salaries	24,946	27,625	34,510
Contractual	3,190	4,500	4,350
Commodities	2,867	1,600	3,550
Capital Outlay	0	0	0
Total	**31,003**	**33,725**	**42,410**
Swimming Pool			
Salaries	86,459	93,833	105,463
Contractual	5,675	8,350	8,000
Commodities	13,711	12,500	14,000
Capital Outlay	0	0	0
Total	**105,845**	**114,683**	**127,463**
Page 1 - Total	**1,073,450**	**1,176,323**	**1,297,794**

City of Ellis

2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Museums			
Salaries	0	0	0
Contractual	0	0	2,500
Commodities	0	0	1,000
Capital Outlay	0	0	2,000
Total	**0**	**0**	**5,500**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	5,500
Page 1 -Total	1,073,450	1,176,323	1,297,794
Grand Total	1,073,450	1,176,323	1,303,294

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

City of Ellis

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	734,335	860,492	76,593
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
TIF Ad Valorem	218,064	228,274	0
TIF Delinquent Tax	0	4,635	0
Special Assessments	400	550	0
Interest on Idle Funds	268	5	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	218,732	233,464	0
Resources Available:	953,067	1,093,956	76,593
Expenditures:			
Principal and Interest Payments - TIF	90,925	157,125	0
Commission Fees - TIF	1,650	1,650	0
TIF Housing Project	0	858,588	0
Transfer to General Fund	0	0	76,593
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	92,575	1,017,363	76,593
Unencumbered Cash Balance Dec 31	860,492	76,593	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	822,982	1,017,363	76,593
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,593
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,605	2,198	929
Receipts:			
Ad Valorem Tax	53,266	58,534	xxxxxxxxxxxxxxx
Delinquent Tax	703	56	0
Motor Vehicle Tax	6,079	4,085	5,510
Recreational Vehicle Tax	197	112	186
16/20M Vehicle Tax	60	58	39
Commercial Vehicle Tax	274	186	245
Watercraft Tax	0	72	66
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,579	63,103	6,046
Resources Available:	63,184	65,301	6,975
Expenditures:			
Library Appropriations	60,986	64,372	77,426
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,986	64,372	77,426
Unencumbered Cash Balance Dec 31	2,198	929	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	60,986	64,372	77,426
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,426
		Tax Required	70,451
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	70,451

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,652	30,192	34,215
Receipts:			
State of Kansas Gas Tax	53,284	54,460	54,410
County Transfers Gas	0	0	0
Licenses and Permits	1,425	1,500	1,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,709**	**55,960**	**55,910**
Resources Available:	**92,361**	**86,152**	**90,125**
Expenditures:			
Personal Services	20,475	20,687	22,191
Contractual Services	17,729	16,550	20,000
Commodities	23,366	14,700	20,000
Capital Outlay	599	0	27,934
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,169**	**51,937**	**90,125**
Unencumbered Cash Balance Dec 31	30,192	34,215	0
2023/2024/2025 Budget Authority Amount	77,596	101,439	90,125

Adopted Budget **Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	157,477	152,922	157,447
Receipts:			
Transient Guest Tax	17,307	30,775	30,150
Prior Year Cancelled Encumbrance	373	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	590	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,270**	**30,775**	**30,150**
Resources Available:	**175,747**	**183,697**	**187,597**
Expenditures:			
Contractual Services	20,196	23,750	27,400
Commodities	2,629	2,500	3,000
Capital Outlay	0	0	157,197
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,825**	**26,250**	**187,597**
Unencumbered Cash Balance Dec 31	152,922	157,447	0
2023/2024/2025 Budget Authority Amount	172,581	195,955	187,597

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,529	33,911	32,385
Receipts:			
Local Alcoholic Liquor Tax	2,845	3,152	2,937
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,845**	**3,152**	**2,937**
Resources Available:	**34,374**	**37,063**	**35,322**
Expenditures:			
Contractual Services	463	1,678	2,000
Commodities	0	3,000	3,000
Improvements to Walnut St. Park	0	0	25,000
Capital Outlay	0	0	5,322
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**463**	**4,678**	**35,322**
Unencumbered Cash Balance Dec 31	33,911	32,385	0
2023/2024/2025 Budget Authority Amoun	32,588	35,756	35,322

Adopted Budget Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	381,595	356,229	403,328
Receipts:			
Water Sales	709,879	703,395	412,950
Connect Fees	14,600	20,700	19,975
Penalties	6,757	7,650	7,500
Interest on Idle Funds	0	0	0
Miscellaneous	2,482	3,000	2,775
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**733,718**	**734,745**	**443,200**
Resources Available:	**1,115,313**	**1,090,974**	**846,528**
Expenditures:			
Personal Services	134,314	146,468	156,003
Contractual Services	104,752	122,650	126,700
Commodities	37,355	43,200	44,650
Capital Outlay	0	0	265,317
Principal and Interest (USDA issue)	32,557	36,400	33,135
Transfer out Coinsurance	46,514	50,363	54,558
Transfer out General	16,667	16,165	0
Transfer out Special Machinery	0	0	16,165
Transfer out Water Depreciation Reserve	150,000	150,000	150,000
Transfer out Water Principal & Interest	236,925	122,400	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**759,084**	**687,646**	**846,528**
Unencumbered Cash Balance Dec 31	356,229	403,328	0
2023/2024/2025 Budget Authority Amoun	1,063,897	1,074,376	846,528

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	300,857	299,075	276,794
Receipts:			
Charges for Services	406,122	411,950	414,500
Penalties	4,310	4,900	4,800
Interest on Idle Funds	0	0	0
Miscellaneous	1,048	1,000	900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**411,480**	**417,850**	**420,200**
Resources Available:	**712,337**	**716,925**	**696,994**
Expenditures:			
Personal Services	101,231	116,446	125,239
Contractual Services	101,947	122,750	123,050
Commodities	31,962	37,350	37,250
Capital Outlay	0	0	234,095
Principal & Interest	49,666	49,760	49,856
Commission Fees	1,615	1,521	1,425
Transfer out Coinsurance	32,386	35,804	39,579
Transfer out Special Machinery	0	0	11,500
Transfer out General	19,455	1,500	0
Transfer out Sewer Depreciation Reserve	75,000	75,000	75,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**413,262**	**440,131**	**696,994**
Unencumbered Cash Balance Dec 31	299,075	276,794	0
2023/2024/2025 Budget Authority Amount	709,186	724,489	696,994

Adopted Budget Sanitation Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	218,934	213,242	152,881
Receipts:			
Charges for Services	380,231	381,793	390,500
Recycle Proceeds	2,377	3,000	2,400
Penalties	4,031	4,500	4,275
Interest on Idle Funds	0	0	0
Miscellaneous	970	1,500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**387,609**	**390,793**	**398,175**
Resources Available:	**606,543**	**604,035**	**551,056**
Expenditures:			
Personal Services	165,953	182,194	193,346
Contractual Services	106,982	118,750	129,225
Commodities	27,759	34,750	32,250
Capital Outlay	0	0	75,956
Capital Outlay - Poly Carts	0	10,000	10,000
Transfer out Coinsurance	48,152	61,005	65,824
Transfer out General - Lease Purchase	21,475	21,475	21,475
Transfer out General	22,980	22,980	0
Transfer out Special Machinery	0	0	22,980
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**393,301**	**451,154**	**551,056**
Unencumbered Cash Balance Dec 31	213,242	152,881	0
2023/2024/2025 Budget Authority Amount	577,289	577,530	551,056

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Campground**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	143,834	163,495	154,371
Receipts:			
User Fees	55,674	52,500	55,855
Rentals & Leases	3,605	3,605	3,605
Grants	49,059	3,750	330,466
Prior Year Cancelled Encumbrance	93	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,431**	**59,855**	**389,926**
Resources Available:	**252,265**	**223,350**	**544,297**
Expenditures:			
Personal Services	32,967	36,338	36,534
Contractual Services	12,172	16,650	21,475
Commodities	2,965	5,500	5,100
Capital Outlay	0	0	12,903
Capital Outlay - Update Water Hydrants	0	0	6,500
Campground Improvement Project	29,250	0	448,866
Transfer out Coinsurance	11,416	10,491	12,919
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,770**	**68,979**	**544,297**
Unencumbered Cash Balance Dec 31	163,495	154,371	0
2023/2024/2025 Budget Authority Amoun	161,963	201,061	544,297

Adopted Budget **Water Principal & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	697,273	789,143	618,325
Receipts:			
Transfer in General	276,345	130,082	0
Transfer in Water Utility	236,925	122,400	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**513,270**	**252,482**	**0**
Resources Available:	**1,210,543**	**1,041,625**	**618,325**
Expenditures:			
Principal	405,000	415,000	0
Interest	16,400	8,300	0
Transfer to Water Depreciation Reserve	0	0	618,325
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**421,400**	**423,300**	**618,325**
Unencumbered Cash Balance Dec 31	789,143	618,325	0
2023/2024/2025 Budget Authority Amoun	1,027,661	1,120,573	618,325

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Capital Improvements		(3) Fund Name: Capital Imp - Cemetery		(4) Fund Name: Capital Imp - Streets		(5) Fund Name: Cap Imp - Special Projects		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	610,813	Cash Balance Jan 1	119,334	Cash Balance Jan 1	20,000	Cash Balance Jan 1	431,225	Cash Balance Jan 1	146,069	1,327,441
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	216,533	Insurance Proceeds	17,724	Transfer In	15,000	Transfer In	177,320	Transfer In	64,253	
		Transfer In	28,110							
Total Receipts	216,533	Total Receipts	45,834	Total Receipts	15,000	Total Receipts	177,320	Total Receipts	64,253	518,940
Resources Available:	827,346	Resources Available:	165,168	Resources Available:	35,000	Resources Available:	608,545	Resources Available:	210,322	1,846,381
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	11,351	Contractual Services	34,202			Capital Outlay	130,045	Contractual Services	388	
Capital Outlay	182,819							Commodities	3,149	
Total Expenditures	194,170	Total Expenditures	34,202	Total Expenditures	0	Total Expenditures	130,045	Total Expenditures	3,537	361,954
Cash Balance Dec 31	633,176	Cash Balance Dec 31	130,966	Cash Balance Dec 31	35,000	Cash Balance Dec 31	478,500	Cash Balance Dec 31	206,785	1,484,427
										1,484,427

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ap Imp - Wtr Exploratic		**Cap Imp - Swimming Poc**		**Coinsurance**		**Sewer Deprec Reserve**		**Water Deprec Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	61,509	Cash Balance Jan 1	107,243	Cash Balance Jan 1	364,222	Cash Balance Jan 1	344,741	Cash Balance Jan 1	626,978	1,504,693
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	64,253			Transfers In	322,743	Transfer In	75,000	Insurance Proceeds	5,200	
PY Cancelled Encumbrance	19							Transfer In	150,000	
Total Receipts	64,272	Total Receipts	0	Total Receipts	322,743	Total Receipts	75,000	Total Receipts	155,200	617,215
Resources Available:	125,781	Resources Available:	107,243	Resources Available:	686,965	Resources Available:	419,741	Resources Available:	782,178	2,121,908
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	381			Contractual Services	317,387	Contractual Services	2,043	Contractual Services	39,581	
						Capital Outlay	1,628	Capital Outlay	41,614	
Total Expenditures	381	Total Expenditures	0	Total Expenditures	317,387	Total Expenditures	3,671	Total Expenditures	81,195	402,634
Cash Balance Dec 31	125,400	Cash Balance Dec 31	107,243	Cash Balance Dec 31	369,578	Cash Balance Dec 31	416,070	Cash Balance Dec 31	700,983	1,719,274
										1,719,274

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Federal Aid		**Cemetery Endowment**		**TIF Bond Reserve**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	306,897	Cash Balance Jan 1	27,981	Cash Balance Jan 1	80,000	Cash Balance Jan 1		Cash Balance Jan 1		414,878
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Lot Sales	600							
Total Receipts	0	Total Receipts	600	Total Receipts	0	Total Receipts	0	Total Receipts	0	600
Resources Available:	306,897	Resources Available:	28,581	Resources Available:	80,000	Resources Available:	0	Resources Available:	0	415,478
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	78,600									
Total Expenditures	78,600	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	78,600
Cash Balance Dec 31	228,297	Cash Balance Dec 31	28,581	Cash Balance Dec 31	80,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	336,878
										336,878

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Ellis

will meet on September 3, 2024 at 6:00 PM at City Hall, 815 Jefferson St., Ellis, 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

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

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,184,434	70.960	2,000,038	71.164	2,824,524	1,254,498	71.235
Debt Service	92,575		1,017,363		76,593		
Library	60,986	3.985	64,372	3.997	77,426	70,451	4.000
Special Highway	62,169		51,937		90,125		
Tourism	22,825		26,250		187,597		
Special Parks & Recreation	463		4,678		35,322		
Water Utility	759,084		810,046		724,128		
Sewer Utility	413,262		440,131		696,994		
Sanitation Utility	393,301		451,154		551,056		
Campground	88,770		68,979		544,297		
Water Principal & Interest	421,400		423,300		618,325		
Non-Budgeted Funds-A	361,954						
Non-Budgeted Funds-B	402,634						
Non-Budgeted Funds-C	78,600						
Totals	5,342,457	74.945	5,358,248	75.161	6,426,387	1,324,949	75.235
						*Revenue Neutral Rate***	*68.993*
Less: Transfers	1,707,059		1,379,583		2,275,345		
Net Expenditure	3,635,398		3,978,665		4,151,042		
Total Tax Levied	1,015,660		1,100,838		xxxxxxxxxxxxxxxxx		
Assessed Valuation	13,534,633		14,629,310		17,610,577		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,033,937		1,451,659		1,029,878		
Revenue Bonds	0		0		0		
Other	997,210		885,478		767,960		
Lease Purchase Principal	0		11,326		8,494		
Total	3,031,147		2,348,463		1,806,332		

*Tax rates are expressed in mills

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

Amy J. Burton, CPA, MMC

City Official Title: City Administrator/Clerk

ATE OF KANSAS
is
)UNTY SS.

Affidavit of Publication

DATE RECEIVED
AUG 22 2024
CITY OF ELLIS

Frank Mercer, being first duly sworn, deposes and ays: That he is publisher of the *Ellis Review*, a weekly ıewspaper printed in the State of Kansas, and published n and of general circulation in Ellis County, Kansas, with a general paid circulation on a weekly basis in Ellis County, Kansas, and that said newspaper is not a rade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive Week, the first publication thereof being made as aforesaid on the 22nd day of August, 2024, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____
_____, 20____ _____, 20____
_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this _____ day of _____, 20_____.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-2026

_____
Notary Public's Signature

Publication Fee $ 101.25
Affidavit, Notary's Fee $ .60
Additional copies ___ @___ $ _____
Total Publication Fee $ 101.85

(First published in the Ellis Review Aug. 22, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2025

The governing body of
City of Ellis
will meet on September 3, 2024 at 6:00 PM at City Hall, 815 Jefferson St., Ellis, 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,184,434	70.960	2,000,038	71.164	2,824,524	1,254,498	70.235
Debt Service	92,575		1,017,363		76,593		
Library	60,986	3.985	64,372	3.997	77,426	70,451	4.000
Special Highway	62,169		51,937		90,125		
Tourism	22,825		26,250		187,597		
Special Parks & Recreation	463		4,678		35,322		
Water Utility	759,084		687,646		846,528		
Sewer Utility	415,262		440,181		696,994		
Sanitation Utility	393,301		451,154		551,056		
Campground	88,770		68,979		544,297		
Water Principal & Interest	421,400		423,300		618,325		
Non-Budgeted Funds-A	361,954						
Non-Budgeted Funds-B	402,634						
Non-Budgeted Funds-C	78,600						
Totals	5,342,457	74.945	5,235,848	75.161	6,548,787	1,324,949	75.235
						Revenue Neutral Rate**	68.993
Less: Transfers	1,707,059		1,257,183		2,194,913		
Net Expenditure	3,635,398		3,978,665		4,353,874		
Total Tax Levied	1,015,660		1,100,838		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,534,633		14,629,310		17,610,577		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,033,937		1,451,659		1,029,878		
Revenue Bonds	0		0		0		
Other	997,210		885,478		767,960		
Lease Purchase Principal	0		11,326		8,494		
Total	3,031,147		2,348,463		1,806,332		

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

Amy J. Burton, CPA, MMC
City Official Title: City Administrator/Clerk

RESOLUTION NO. 613

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

WHEREAS, the Revenue Neutral Rate for the City of Ellis was calculated as 68.993 mills by the Ellis County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ellis, 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 ELLIS:

The City of Ellis shall levy a property tax rate exceeding the Revenue Neutral Rate of 68.993 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 3rd day of September, 2024 and **SIGNED** by the Mayor.

David R. McDaniel, Mayor

Attested:

Amy Burton, City Clerk/Administrator

Roll Call Vote

A Roll Call Vote of the City of Ellis City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3, 2024
Resolution No. 613

Governing Body Member	Yes	No	No Vote
Kellie Crnkovich, Council member	✓		
Devin Henderson, Council President	✓		
Martin LaBarge, Council member			✓
Jolene Niernberger, Council member	✓		
John Walz, Council member	✓		
Terry Zerfas, Council member	✓		
TOTAL	5	0	

Certified:

Amy Burton

Amy Burton, CPA, MMC
City Clerk/Administrator