State of Kansas
City 2024

CERTIFICATE

To the Clerk of Gray County, State of Kansas

We, the undersigned, officers of

City of Ensign

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	589,231	167,112	54.375
Debt Service	10-113	7	3,638		
Special Highway		8	23,741		
Water Utility		9	199,108		
Sewer Utility		10	89,551		
Trash Utiliy		11	33,588		
Totals		xxxxxx	938,857	167,112	54.375
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			3,073,337
					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 53.201

Assisted by:
Dirks, Anthony & Duncan, LLC

Address:
PO Box 885
Ulysses, KS 67880
Email:
rthooft@pld.com

Attest: 10-4, 2023

Ashley Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Yolanda Roscon — counsil member
counsil member
Chuck Rey — counsil member

Governing Body

City of Ensign 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	163,344	10,750	374	22	1,328	0
Debt Service						
TOTAL	163,344	10,750	374	22	1,328	0

County Treas Motor Vehicle Estimate 10,750
County Treas Recreational Vehicle Estimate 374
County Treas 16/20M Vehicle Estimate 22
County Treas Commercial Vehicle Tax Estimate 1,328
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06581
Recreational Vehicle Factor 0.00229
16/20M Vehicle Factor 0.00013
Commercial Vehicle Factor 0.00813
Watercraft Factor 0.00000

City of Ensign

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
Debt Serivce Fund	General Fund		2,000	3,638	K.S.A. 10-117a
Water Fund	Trash Fund	5,000	5,000	5,000	K.S.A. 10-117a
	Totals	5,000	7,000	8,638	
	Adjustments				
	Adjusted Totals	5,000	7,000	8,638	

City of Ensign

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008	8/15/2008	9/1/2023	4.0-5.0	163,000	15,000	3/1, 9/1	9/1	750	15,000		
Total G.O. Bonds					**15,000**			**750**	**15,000**	**0**	**0**
Revenue Bonds:											
Water Pollution Control	8/31/2012	3/1/2034	2.30	340,705	204,207	3/1, 9/1	3/1, 9/1	4,106	15,703	3,782	16,066
Total Revenue Bonds					**204,207**			**4,106**	**15,703**	**3,782**	**16,066**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**219,207**			**4,856**	**30,703**	**3,782**	**16,066**

City of Ensign 2024

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 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

City of Ensign 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	197,378	272,550	329,989
Receipts:			
Ad Valorem Tax	136,307	163,344	xxxxxxxxxxxxxx
Delinquent Tax	22	15	15
Motor Vehicle Tax	11,465	10,817	10,750
Recreational Vehicle Tax	351	373	374
16/20M Vehicle Tax		24	22
Commercial Vehicle Tax		1,078	1,328
Gross Earning (Intangible) Tax	176	138	184
Local Sales Tax	23,940	25,000	25,000
Compensating Use Tax	7,269	7,500	7,500
Franchise Tax	22,750	24,000	24,000
Heavy Truck Parking	120	150	150
Post Office Rent	4,180	4,250	4,250
Fire Department	1,350	1,000	1,000
Donations	1,495	1,495	1,495
City Car Wash	820	750	750
Federal Aid	13,964		
Transfer from Debt Service Fund		2,000	3,638
Interest on Idle Funds	3,781	8,000	8,000
Miscellaneous	14,493	7,500	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**242,483**	**257,434**	**93,456**
Resources Available:	**439,861**	**529,984**	**423,445**

City of Ensign

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	439,861	529,984	423,445
Expenditures:			
Salaries and Wages	34,708	40,000	45,000
Health Insurance	30,718	35,000	40,000
Telephone and Utilities	24,294	27,500	35,000
Commodities	11,137	14,000	25,000
Contractual Services	16,036	18,000	30,000
Insurance	18,993	25,000	35,000
Fire Department	5,553	6,000	10,000
Capital Outlay			324,736
Legal and Professional Fees	14,324	16,000	18,000
Car Wash	1,386	1,500	2,500
Post Office Expense	1,902	1,500	2,500
Council Pay	1,495	1,495	1,495
Park	5,743	12,500	15,000
Miscellaneous	1,022	1,500	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**167,311**	**199,995**	**589,231**
Unencumbered Cash Balance Dec 31	272,550	329,989	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	331,100	471,110	589,231
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	589,231
		Tax Required	165,786
	Delinquent Comp Rate:	0.8%	1,326
		Amount of 2023 Ad Valorem Tax	167,112

City of Ensign 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,085	15,100	1,638
Receipts:			
Ad Valorem Tax	25,303	0	xxxxxxxxxxxxxx
Delinquent Tax		2,000	2,000
Motor Vehicle Tax	1,212	2,013	
Recreational Vehicle Tax		70	
16/20M Vehicle Tax		4	
Commercial Vehicle Tax		201	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,515**	**4,288**	**2,000**
Resources Available:	**31,600**	**19,388**	**3,638**
Expenditures:			
Principal	15,000	15,000	
Interest	1,500	750	
Transfer to General Fund		2,000	3,638
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**16,500**	**17,750**	**3,638**
Unencumbered Cash Balance Dec 31	15,100	1,638	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	31,500	17,750	3,638
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,638
		Tax Required	0
	Delinquent Comp Rate:	0.8%	0
		Amount of 2023 Ad Valorem Tax	0

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	5,393	9,101	15,701
Receipts:			
State of Kansas Gas Tax	4,742	8,100	8,040
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,742**	**8,100**	**8,040**
Resources Available:	**10,135**	**17,201**	**23,741**
Expenditures:			
Commodities	1,034	1,500	7,500
Contractual Services			16,241
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,034**	**1,500**	**23,741**
Unencumbered Cash Balance Dec 31	9,101	15,701	0
2022/2023/2024 Budget Authority Amount:	10,386	13,493	23,741

City of Ensign 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	66,818	101,108	125,608
Receipts:			
Charges for Services	65,102	65,000	72,000
Penalties	1,561	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**66,663**	**66,500**	**73,500**
Resources Available:	**133,481**	**167,608**	**199,108**
Expenditures:			
Personal Services	9,393	12,500	15,000
Commodities	9,002	12,500	15,000
Contractual	5,981	7,500	12,500
Capital Outlay	172	1,500	146,608
Sales Tax and Water Protection Fees	2,825	3,000	5,000
Transfer to Trash Fund	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,373**	**42,000**	**199,108**
Unencumbered Cash Balance Dec 31	101,108	125,608	0
2022/2023/2024 Budget Authority Amount:	105,578	165,318	199,108

City of Ensign 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	45,998	50,860	51,551
Receipts:			
Charge for Services	38,087	38,000	38,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,087**	**38,000**	**38,000**
Resources Available:	**84,085**	**88,860**	**89,551**
Expenditures:			
Salaries and Benefits	3,098	5,000	5,000
Principal and Interest Fund	20,310	19,809	19,848
Capital Outlay	9,817	12,500	64,703
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,225**	**37,309**	**89,551**
Unencumbered Cash Balance Dec 31	50,860	51,551	0
2022/2023/2024 Budget Authority Amount:	83,037	86,727	89,551

City of Ensign

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utiliy**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,192	7,780	10,588
Receipts:			
Charge for Services	18,818	18,000	18,000
Transfer from Water Fund	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,818**	**23,000**	**23,000**
Resources Available:	**27,010**	**30,780**	**33,588**
Expenditures:			
Trash Contractor	19,230	20,192	33,588
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,230**	**20,192**	**33,588**
Unencumbered Cash Balance Dec 31	7,780	10,588	0
2022/2023/2024 Budget Authority Amount:	18,742	20,192	33,588

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Ensign

will meet on September 11, 2023 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 Year 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	167,311	8.807	199,995	54.429	589,231	167,112	54.429
Debt Service	16,500	47.330	17,750		3,638		
Special Highway	1,034		1,500		23,741		
Water Utility	32,373		42,000		199,108		
Sewer Utility	33,225		37,309		89,551		
Trash Utiliy	19,230		20,192		33,588		
Totals	269,673	56.137	318,746	54.429	938,857	167,112	54.429
						*Revenue Neutral Rate***	*53.201*
Less: Transfers	5,000		7,000		8,638		
Net Expenditure	264,673		311,746		930,219		
Total Tax Levied	163,347		163,344		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,909,727		3,001,008		3,070,284		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	45,000	30,000	15,000
Revenue Bonds	234,556	15,001	204,207
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	279,556	45,001	219,207

*Tax rates are expressed in mills

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

Aracely Ballesteros

City Official Title: City Clerk

(First published in the ***Montezuma Press*** on Wednesday, August 30, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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BUDGET SUMMARY

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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 Year 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	167,311	8.807	199,995	54.429	589,231	167,112	54.429
Debt Service	16,500	47.330	17,750		3,638		
Special Highway	1,034		1,500		23,741		
Water Utility	32,373		42,000		199,108		
Sewer Utility	33,225		37,309		89,551		
Trash Utiliy	19,230		20,192		33,588		
Totals	269,673	56.137	318,746	54.429	938,857	167,112	54.429
						*Revenue Neutral Rate***	*53.201*
Less: Transfers	5,000		7,000		8,638		
Net Expenditure	264,673		311,746		930,219		
Total Tax Levied	163,347		163,344		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,909,727		3,001,008		3,070,284		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	45,000		30,000		15,000		
Revenue Bonds	234,556		15,001		204,207		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	279,556		45,001		219,207		

*Tax rates are expressed in mills

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

Aracely Ballesteros

City Official Title: City Clerk

Resolution No. 2023-02

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

WHEREAS, the Revenue Neutral Rate for the City of Ensign was calculated as 53.201 mills by the Gray County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ensign, 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 ENSIGN:

The City of Ensign shall levy a property tax rate exceeding the Revenue Neutral Rate of 53.201 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 11th day of Sept 2023 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023.

Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
Yolanda Rascon	X		
[illegible]	X		
Chuck Rasp	X		
TOTAL			

Certified:

