State of Kansas
City

2025

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 2025; and
(3) the Amount(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)
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	163,177	32,088	16.983
Debt Service	10-113				
Library	12-1220				
Special Highway		7	47,266		
Water Utility		7	78,822		
Sewer Utility		8	31,350		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	320,615	32,088	16.983
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
1,889,469
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 16.988

Assisted by:
Carolyn Brock

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

Date Attested: NOV. 21 2024

Natalie Safford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

Mayor
council member
COUNCIL MEMBER
Council Member
Council Member
council member

RECEIVED
SEP 19 2024
BUTLER COUNTY CLERK

City of Elbing

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,088	4,847	65	802	27	36
Debt Service						
Library						
TOTAL	32,088	4,847	65	802	27	36

County Treas Motor Vehicle Estimate 4,847

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 802

County Treas Commercial Vehicle Tax Estimate 27

County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.15105

Recreational Vehicle Factor 0.00203

16/20 Vehicle Factor 0.02499

Commercial Vehicle Factor 0.00084

Watercraft Factor 0.00112

City of Elbing

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
Water	Water Reseve	5,000	5,000	10,000	12-825d
Sewer	Sewer Reseve	24,000	24,000	24,000	12-825d
Sewer	Sewer Replacement	1,350	1,350	1,350	12-825d
	Totals	30,350	30,350	35,350	
	Adjustments*				
	Adjusted Totals	30,350	30,350	35,350	

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

State of Kansas
City

City of Elbing

202

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

2025

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 2024	Payments Due 2024	Payments Due 2025
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

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	85,441	110,126	99,612
Receipts:			
Ad Valorem Tax	27,007	32,088	xxxxxxxxxxxxxxxxxx
Delinquent Tax	547		
Motor Vehicle Tax	6,394	4,203	4,847
Recreational Vehicle Tax	83	80	65
16/20M Vehicle Tax	25	25	802
Commercial Vehicle Tax	1,118	948	27
Watercraft Tax		42	36
Gross Earning (Intangible) Tax			0
			0
			0
Cash Adjustment- Treasurer	-221		
Franchise Tax	10,369	8,200	8,200
WWRCFD	1,900	1,900	1,900
Refuse Receipts	15,611	15,500	15,500
Permits & Fees	80	100	100
Insurance Refund	915		
Sale of Materials & Equipment	2,842		
Memorial (Steve Andres)	4,378		
Donations	800		
Fundraising	315		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	127		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**72,290**	**63,086**	**31,477**
Resources Available:	**157,731**	**173,212**	**131,089**
Expenditures:			
General Administration	12,424	14,000	14,000
Street & Alley	3,406	20,000	114,577
Street Lights	3,694	4,000	4,000
Firehouse	2,807	4,000	4,000
Ambulance	3,193	3,500	3,500
Insurance	5,884	6,500	6,500
Legal Fees	1,025	500	1,000
Refuse Contract	14,609	15,000	15,000
Tower Electricity	472	600	600
Equipment			
Capital Improvements		5,500	
Miscellaneous	91		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**47,605**	**73,600**	**163,177**
Unencumbered Cash Balance Dec 31	110,126	99,612	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	134,772	165,032	163,177
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	163,177
		Tax Required	32,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**32,088**

CPA Summary

City of Elbing 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	45,891	53,126	40,196
Receipts:			
State of Kansas Gas Tax	6,057	6,120	6,120
County Transfers Gas	1,178	950	950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,235**	**7,070**	**7,070**
Resources Available:	**53,126**	**60,196**	**47,266**
Expenditures:			
Street Repair and Maint		20,000	47,266
Butler County Improvements			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**20,000**	**47,266**
Unencumbered Cash Balance Dec 31	53,126	40,196	0
2023/2024/2025 Budget Authority Amount:	43,702	55,045	47,266

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,616	28,663	28,392
Receipts:			
Charges to Customers	46,216	50,000	50,000
Water Plan Fee		130	130
Security Deposit		300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,216**	**50,430**	**50,430**
Resources Available:	**65,832**	**79,093**	**78,822**
Expenditures:			
Operations & Maintenance	6,221	15,000	38,121
Purchase of Water	24,503	30,000	30,000
Sales Tax		55	55
Refund Security Deposits		376	376
Water Plan Fee		270	270
Transfer to Water Reserve	5,000	5,000	10,000
Repairs	1,445		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**37,169**	**50,701**	**78,822**
Unencumbered Cash Balance Dec 31	28,663	28,392	0
2023/2024/2025 Budget Authority Amount:	69,801	74,701	78,822

CPA Summary

City of Elbing 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	7,338	7,850	3,862
Receipts:			
Charges to Customers	29,471	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,471**	**32,000**	**32,000**
Resources Available:	**36,809**	**39,850**	**35,862**
Expenditures:			
Operations & Maintenance	3,609	6,000	6,000
Loan Payment			
Improvements		4,638	
Transfer to Sewer Replacement Reserve	1,350	1,350	1,350
Transfer to Sewer Reserve	24,000	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,959**	**35,988**	**31,350**
Unencumbered Cash Balance Dec 31	7,850	3,862	4,512
2023/2024/2025 Budget Authority Amount:	36,708	35,988	31,350

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Elbing

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**Sewer Replacement Reser**		**ARPA**		**0**		
Unencumbered Cash Balance Jan 1	33,569	Unencumbered Cash Balance Jan 1	68,166	Unencumbered Cash Balance Jan 1	14,052	Unencumbered Cash Balance Jan 1	34,490	Unencumbered Cash Balance Jan 1		Total 150,277
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water	5,000	TR from Sewer	24,000	TR from Sewer	1,350	Fed Aid/Governor				
Total Receipts	5,000	Total Receipts	24,000	Total Receipts	1,350	Total Receipts	0	Total Receipts	0	30,350
Resources Available:	38,569	Resources Available:	92,166	Resources Available:	15,402	Resources Available:	34,490	Resources Available:	0	180,627
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	38,569	Cash Balance Dec 31	92,166	Cash Balance Dec 31	15,402	Cash Balance Dec 31	34,490	Cash Balance Dec 31	0	180,627 **
										180,627 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Elbing
will meet on August 5, 2024 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 and the amount of ad valorem tax.
Detailed budget information is available at Elbing City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	47,605	17.212	73,600	18.020	163,177	32,088	16.987
Special Highway			20,000		47,266		
Water Utility	37,169		50,701		78,822		
Sewer Utility	28,959		35,988		31,350		
Reserves/ARPA							
Totals	113,733	17.212	180,289	18.020	320,615	32,088	16.987
						*Revenue Neutral Rate***	*16.988*
Less: Transfers	30,350		30,350		35,350		
Net Expenditure	83,383		149,939		285,265		
Total Tax Levied	32,088		32,088		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,596,462		1,780,779		1,888,971		

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

Amber Lago
City Official Title: City Clerk

Published in the Butler County Times-Gazette
Aug 24, 2024

NOTICE OF 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 2024 Ad Valorem Tax	Estimate Tax Rate*
General	47,605	17.212	73,600	18.020	163,177	32,088	16.987
Special Highway			20,000		47,266		
Water Utility	37,169		50,701		78,822		
Sewer Utility	28,959		35,988		31,350		
Reserves/ARPA							
Totals	113,733	17.212	180,289	18.020	320,615	32,088	16.987
						*Revenue Neutral Rate***	*16.988*
Less: Transfers	30,350		30,350		35,350		
Net Expenditure	83,383		149,939		285,265		
Total Tax Levied	32,088		32,088		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,596,462		1,780,779		1,888,971		

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

Amber Lago
City Official Title: City Clerk

2502360