State of Kansas
City

2025

CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
City of Elgin
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.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	23,345	2,236	5.537
Debt Service	10-113				
Library	12-1220				
Special Highway		7	14,944		
Water		7	41,546		
Non-Budgeted Funds		8			
Totals		xxxxxx	79,835	2,236	5.537
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					403,831
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 5.555

Assisted by:
Carolyn Brock

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

Date Attested: Oct 30, 2024

County Clerk

Governing Body

City of Elgin

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	2,236	405	5	0	0	0
Debt Service						
Library						
TOTAL	2,236	405	5	0	0	0

County Treas Motor Vehicle Estimate 405

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18113

Recreational Vehicle Factor 0.00224

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Elgin 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 Reserve	-	1,500	1,500	12-825d
	Totals	0	1,500	1,500	
	Adjustments*				
	Adjusted Totals	0	1,500	1,500	

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

City of Elgin 2025

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:												
Water (Loogne)	4/28/2004		2.69	54,000	3,365	March	March	140	1,560	0	0	3400
						Sept	Sept	140	1,560			
Water Series 2011 A	3/14/2011	4/5/2051	2.38	86,859	69,776	April	April	1,657	1,779	1,615	1,826	
Water Series 2011 B	3/14/2011	4/5/2051	2.50	24,000	19,089	April	April	477	478	465	491	
Total Revenue Bonds					**92,230**			**2,414**	**5,377**	**2,080**	**2,317**	
Other:												
Total Other					**0**			**0**	**0**	**0**	**0**	
Total Indebtedness					**92,230**			**2,414**	**5,377**	**2,080**	**2,317**	

City of Elgin 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 Elgin 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	26,894	20,926	12,499
Receipts:			
Ad Valorem Tax	3,067	2,236	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		531	405
Recreational Vehicle Tax		6	5
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	1,043	1,500	1,500
Local Sales Tax	2,996	3,500	3,500
Franchise Tax	2,359	2,400	2,400
CQ County- Parks	250	250	250
Rent	300	500	500
Insurance Rebate	480		
Building Fund (Fundraisers)			
Interest on Idle Funds	82	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,577**	**10,973**	**8,610**
Resources Available:	**37,471**	**31,899**	**21,109**
Expenditures:			
Salaries & Wages	3,001	3,500	3,500
Employee Benefits	462	500	500
Contractual	4,216	2,000	2,000
Gas	1,736	2,000	2,000
Electric	2,197	2,500	2,500
Insurance	3,233	6,000	6,000
Professional Fees	18	500	500
Repairs/Parts	55	500	500
Office Supplies	781	500	500
Budget & Publications	331	350	350
KS League Dues	288	300	300
Community Building Repairs	20	500	500
Fuel/Mowing	207	250	250
Fundraiser			
Building Improvements			3,945
Bad Checks			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,545**	**19,400**	**23,345**
Unencumbered Cash Balance Dec 31	20,926	12,499	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	32,272	31,697	23,345
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,345
		Tax Required	2,236
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**2,236**

CPA Summary

City of Elgin 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	11,223	12,064	12,704
Receipts:			
State of Kansas Gas Tax	1,528	2,140	2,140
County Transfers Gas		0	0
Connecting Link	100	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,628**	**2,240**	**2,240**
Resources Available:	**12,851**	**14,304**	**14,944**
Expenditures:			
Street Repair and Maint/ Gravel	480	1,600	14,944
Contract Labor	250		
Fuel	57		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**787**	**1,600**	**14,944**
Unencumbered Cash Balance Dec 31	12,064	12,704	0
2023/2024/2025 Budget Authority Amount	10,928	14,713	14,944

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,092	16,909	9,546
Receipts:			
Charges to Customers	27,939	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,939**	**32,000**	**32,000**
Resources Available:	**46,031**	**48,909**	**41,546**
Expenditures:			
Salaries & Wages	8,058	9,000	9,000
Employee Benefits	1,067	1,000	1,000
Contract Labor	3,201	8,000	8,000
Electric	909	1,500	2,000
Labs	629	700	700
Chlorine	2,027	3,000	3,000
Repairs	1,255	3,000	8,124
Supplies	2,646	2,500	2,500
Telephone	430	500	500
Membership to Rural Water	240	240	240
Office Supplies/Postage	773	500	500
Transfer to Water Reserve (SLA)		1,500	1,500
Clean Drink Fees	164	200	200
Revenue Bond-P & I	3,326	3,326	3,326
Loan # 2 P & I	956	956	956
Loan # 3 P & I	3,441	3,441	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,122**	**39,363**	**41,546**
Unencumbered Cash Balance Dec 31	16,909	9,546	0
2023/2024/2025 Budget Authority Amount	33,063	49,029	41,546

CPA Summary

City of Elgin

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 Bond Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,000	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	13,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	13,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	13,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,000 **
										13,000 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Elgin

will meet on August 7, 2024 at 6:30 PM at Elgin Community Building, 302 W Grand, Elgin Ave 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 Elgin City Hall 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	16,545	7.630	19,400	5.471	23,345	2,236	5.555
Special Highway	787		1,600		14,944		
Water	29,122		39,363		41,546		
Reserve & ARPA							
Totals	46,454	7.630	60,363	5.471	79,835	2,236	5.555
						*Revenue Neutral Rate***	*5.555*
Less: Transfers	0		1,500		1,500		
Net Expenditure	46,454		58,863		78,335		
Total Tax Levied	2,236		2,236		xxxxxxxxxxxxxxx		
Assessed Valuation	293,068		408,687		402,499		

Outstanding Indebtedness, January 1,	2022	2023	2024
Revenue Bonds	102,718	97,520	92,230
Lease Purchase Principal	0	0	0
Total	102,718	97,520	92,230

*Tax rates are expressed in mills

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

Pam Watson

City Official Title: Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 402,499

Valuation Factor: 402.499

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Elgin
Chautauqua County

As provided in KSA 75-2553 *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 Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$408,687	$402,499
Did Assessed Valuation Decrease?	Yes	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Elgin 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		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	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for S

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Elgin

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Chautauqua County

Revenue Neutral Rate*	5.555	Proposed Tax Rate	5.555

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Elgin was calculated as 5.555 mills by the Chautauqua County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 0 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of Elgin shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.555 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 ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

	Roll Call Vote		
Governing Body Members (please Print)	Yes	No	No Vote
Total			

Attested: _____

NOTICE OF BUDGET HEARING

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City of Elgin
will meet on August 7, 2024 at 6:30 PM at Elgin Community Building, 302 W Grand, Elgin Ave 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 Elgin City Hall and will be available at this hearing.

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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	16,545	7.630	19,400	5.471	23,345	2,236	5.555
Special Highway	787		1,600		14,944		
Water	29,122		39,363		41,546		
Reserve & ARPA							
Totals	46,454	7.630	60,363	5.471	79,835	2,236	5.555
						*Revenue Neutral Rate***	*5.555*
Less: Transfers	0		1,500		1,500		
Net Expenditure	46,454		58,863		78,335		
Total Tax Levied	2,236		2,236		xxxxxxxxxxxxxxxxx		
Assessed Valuation	293,068		408,687		402,499		

Outstanding Indebtedness, January 1,	2022	2023	2024
Revenue Bonds	102,718	97,520	92,230
Lease Purchase Principal	0	0	0
Total	102,718	97,520	92,230

*Tax rates are expressed in mills

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

Pam Watson
City Official Title: Clerk

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

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Pam Watson
City Official Title: Clerk