State of Kansas
City 2024

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Ransom
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 Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
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	6	416,204	153,201	98.916
Library	12-1220	7	6,500	2,060	1.330
Special Highway		8	51,401		
Water Utility		8	144,485		
Sewer Utility		10	81,428		
Non-Budgeted Funds		11			
Totals		xxxxxx	700,018	155,261	100.246
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice		4			1,548,796
Neighborhood Revitalization		12			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 96.191

Assisted by:
AdamsBrown, LLC
Kallie Cleveland
Address:
PO Drawer J
Great Bend, KS 67530
Email:
kcleveland@adamsbrowncpa.com

Attest: Sept. 20, 2023

County Clerk

Governing Body

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

City of Ransom

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	144,016	20,790	360	943	113	122
Debt Service						
Library	5,611	810	14	37	4	5
TOTAL	149,627	21,600	374	980	117	127

County Treas Motor Vehicle Estimate 21,600
County Treas Recreational Vehicle Estimate 374
County Treas 16/20M Vehicle Estimate 980
County Treas Commercial Vehicle Tax Estimate 117
County Treas Watercraft Tax Estimate 127

Motor Vehicle Factor 0.14436
Recreational Vehicle Factor 0.00250
16/20M Vehicle Factor 0.00655
Commercial Vehicle Factor 0.00078
Watercraft Factor 0.00085

City of Ransom 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
General	Special Highway	20,000	20,000	20,000	Council Approved
Water Utility	Water Reserve	5,000	5,000	5,000	K.S.A 12-825d
Sewer Utility	Sewer Depreciation	10,000	10,000	10,000	K.S.A 12-825d
General	Equipment Reserve	20,000	20,000	20,000	K.S.A 12-1,117
	Totals	55,000	55,000	55,000	
	Adjustments*				
	Adjusted Totals	55,000	55,000	55,000	

*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 Ransom

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	226,654	2/1	2/1	8,324	53,424	6,220	55,528
Total Other					226,654			8,324	53,424	6,220	55,528
Total Indebtedness					226,654			8,324	53,424	6,220	55,528

State of Kansas
City

City of Ransom

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2012 JD Utility Tractor	12/21/2022	60		33,500	33,500	7,704	7,704
Totals					33,500	7,704	7,704

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

City of Ransom 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	203,622	231,611	217,037
Receipts:			
Ad Valorem Tax	132,556	141,136	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,519	0	0
Motor Vehicle Tax	15,770	22,235	20,790
Recreational Vehicle Tax	354	614	360
16/20M Vehicle Tax	1,115	1,081	943
Commercial Vehicle Tax	111	222	113
Watercraft Tax	0	115	122
Gross Earning (Intangible) Tax	2,905	2,627	2,473
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mowing Assessment	400	400	0
Library Wage Reimbursement	0	0	0
Compensating Use Tax	3,539	3,000	3,000
Local Sales Tax	14,061	13,000	13,000
Franchise Tax	8,299	5,000	5,000
Licenses	229	200	200
Federal Aid	19,839	0	0
Donations	100	0	0
John Deere Proceeds	33,500	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-66		(35)
Miscellaneous	73	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	234,304	189,630	45,966
Resources Available:	437,926	421,241	263,003

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	437,926	421,241	263,003
Expenditures:			
Repairs	13,640	5,000	15,000
Supplies	7,587	5,000	8,000
Fuel	7,068	8,000	8,000
Utilties	23,502	20,000	25,000
Professional Fees	23,002	19,000	20,000
Fire Department	12,245	7,500	20,000
Library	3,023	20,000	20,000
Salaries & Wages	48,600	32,000	35,000
Other Commodities	20,072	15,000	15,000
Other Contractual Services	7,777	20,000	20,000
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Special Highway	20,000	20,000	20,000
Capital Outlay	0	0	177,500
John Deere Lease	0	7,704	7,704
Cash Forward (2024 column)			
Miscellaneous	-201	5,000	5,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	206,315	204,204	416,204
Unencumbered Cash Balance Dec 31	231,611	217,037	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	340,000	397,000	416,204
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	416,204
		Tax Required	153,201
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	153,201

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ransom 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,163	3,680	3,570
Receipts:			
Ad Valorem Tax	5,128	5,499	xxxxxxxxxxxxxxxxxx
Delinquent Tax	59	0	0
Motor Vehicle Tax	610	816	810
Recreational Vehicle Tax	14	23	14
16/20M Vehicle Tax	43	40	37
Commercial Vehicle Tax	4	8	4
Watercraft Tax	0	4	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3)	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**5,855**	**6,390**	**870**
Resources Available:	**7,018**	**10,070**	**4,440**
Expenditures:			
Appropriations	3,338	6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**3,338**	**6,500**	**6,500**
Unencumbered Cash Balance Dec 31	3,680	3,570	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,500	6,500	6,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,500
		Tax Required	2,060
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,060

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ransom 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	31,235	18,271	24,361
Receipts:			
State of Kansas Gas Tax	6,961	7,090	7,040
County Transfers Gas	0	0	0
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	26,961	27,090	27,040
Resources Available:	58,196	45,361	51,401
Expenditures:			
Salaries & Wages	6,000	6,000	6,000
Repairs	33,925	15,000	15,000
Capital Outlay	0	0	30,401
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,925	21,000	51,401
Unencumbered Cash Balance Dec 31	18,271	24,361	0
2022/2023/2024 Budget Authority Amount:	84,785	71,585	51,401

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,565	11,733	13,485
Receipts:			
Charges to Customers - Water	104,033	105,000	106,000
Charges to Customers - Trash	31,476	32,000	32,000
Miscellaneous	159		
Does miscellaneous exceed 10% Total Re			
Total Receipts	135,668	137,000	138,000
Resources Available:	141,233	148,733	151,485
Expenditures:			
Salaries & Wages	10,000	8,000	8,000
Refuse	33,424	34,000	35,000
KDHE Loan Payment	61,748	61,748	61,748
Professional Services	8,038	7,000	7,000
Repairs	4,618	12,000	9,500
Utilities	2,355	2,500	2,500
Other Commodities	4,317	5,000	15,737
Transfer to Water Reserve	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	129,500	135,248	144,485
Unencumbered Cash Balance Dec 31	11,733	13,485	7,000
2022/2023/2024 Budget Authority Amount:	133,460	136,817	144,485

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	56,778	53,928	41,428
Receipts:			
Charges to Customers	39,157	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**39,157**	**40,000**	**40,000**
Resources Available:	**95,935**	**93,928**	**81,428**
Expenditures:			
Salaries & Wages	15,000	15,000	15,000
Supplies	6,880	7,500	7,500
Other Contractual Services	10,127	20,000	15,000
Transfer to Sewer Depreciation	10,000	10,000	10,000
Capital Outlay	0	0	33,928
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**42,007**	**52,500**	**81,428**
Unencumbered Cash Balance Dec 31	53,928	41,428	0
2021/2022/2023 Budget Authority Amount	55,000	104,778	81,428

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Sewer Depreciation		Capital Improvement		Equipment Reserve		0		
Unencumbered Cash Balance Jan 1	60,223	Unencumbered Cash Balance Jan 1	80,496	Unencumbered Cash Balance Jan 1	55,892	Unencumbered Cash Balance Jan 1	20,716	Unencumbered Cash Balance Jan 1		Total 217,327
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water Utility	5,000	Transfer from Sewer Utility	10,000			Transfer from General Fur	20,000			
						Insurance Proceeds	14,321			
Total Receipts	5,000	Total Receipts	10000	Total Receipts	0	Total Receipts	34321	Total Receipts	0	49,321
Resources Available:	65,223	Resources Available:	90,496	Resources Available:	55,892	Resources Available:	55,037	Resources Available:	0	266,648
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Capital Outlay	33,500			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	33,500	Total Expenditures	0	33,500
Cash Balance Dec 31	65,223	Cash Balance Dec 31	90,496	Cash Balance Dec 31	55,892	Cash Balance Dec 31	21,537	Cash Balance Dec 31	0	233,148 **
										233,148 **

**Note: These two block figures should agree.

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

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	153,166	98.466	35
Debt Service			0
Library	2,060	1.324	0
TOTAL	155,226	99.790	35

2023 July 1 Valuation: 1,555,521

Valuation Factor: 1,555.521

Neighborhood Revitalization Subj to Rebate: 351

Neighborhood Revitalization factor: 0.351

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Ransom
will meet on September 6, 2023 at 7:00 PM at City Office 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 City Office 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 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	206,315	95.700	204,204	95.947	416,204	153,201	98.489
Library	3,338	3.702	6,500	3.738	6,500	2,060	1.324
Special Highway	39,925		21,000		51,401		
Water Utility	129,500		135,248		144,485		
Sewer Utility							
Non-Budgeted Funds-A	33,500						
Totals	**412,578**	**99.402**	**366,952**	**99.685**	**618,590**	**155,261**	**99.813**
						*Revenue Neutral Rate***	***96.191***
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	357,578		311,952		563,590		
Total Tax Levied	151,697		149,627		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,427,306		1,500,990		1,555,521		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	420,861	0	0
Other	0	278,054	226,654
Lease Purchase Principal	46,381	0	33,500
Total	467,242	278,054	260,154

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk

Emailed

pre

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF RANSOM, HEREBY NOTIFIES THE NESS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__x__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 99.709. The date of our hearing is September 6, 2023 at 7:00 PM and will be held at the city office in Ransom, Kansas.

WITNESS my hand and official seal on July 20, 2023

(Seal)

Cindy Berry
Clerk or Officer of Governing Body

JUL 20 2023 10:57

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the City of Ransom was calculated as 96.191 mills by the Ness County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ransom, 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 RANSOM:

The City of Ransom shall levy a property tax rate exceeding the Revenue Neutral Rate of 96.191 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 6 day of September 2023 (month and year) and SIGNED by the Mayor.

Lyn Burkett
Mayor

Attested:
Cindy Barry
City Clerk

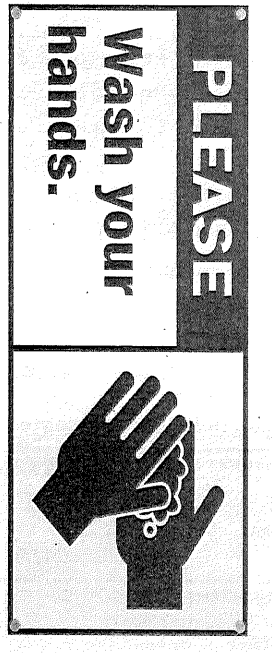
Roll Call Vote

A Roll Call Vote of the Ransom City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-12-23
Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
Greg Lutters	x		
Tim Dysinger	x		
Steven Swann	x		
TOTAL			

Certified:
Cindy Berry

start kindergarten. Recently, the Imagination Library hit a big milestone in having sent 200 million books to kids around the world. Imagination Library provides the books for free and local affiliates provide for the shipping costs. Local affiliates are involved in promoting the project locally and enrolling the children within their local area, as well as raising the funds to pay for the shipping costs. Here in Kansas, the state of Kansas pays for half of the cost of the shipping and in Ness County our local PEO group, who are affiliated with the Imagination



First published in the Ness County News, Thursday, August 24, 2023. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Ransom
will meet on September 6, 2023 at 7:00 PM at City Office 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.
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Library	3,338	3.702	6,500	3.738	6,500	2,060	1.324
Special Highway	39,925		21,000		51,401		
Water Utility	129,500		135,248		144,485		
Sewer Utility							
Non-Budgeted Funds-A	33,500						
Totals	412,578	99.402	366,952	99.685	618,590	155,261	99.813
						*Revenue Neutral Rate***	96.191
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	357,578		311,952		563,590		
Total Tax Levied	151,697		149,627		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,427,306		1,500,990		1,555,521		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	420,861	0	0
Other	0	278,054	226,654
Lease Purchase Principal	46,381	0	33,500
Total	467,242	278,054	260,154

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk