State of Kansas
City

2023

CERTIFICATE

To the Clerk of ELK COUNTY, State of Kansas
We, the undersigned, officers of
ELK FALLS
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	28,550	18,341	50.328
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,600		
Special Parks/Recreation		7	800		
Fire Department Expenditures		8	5,150		
		8			
Non-Budgeted Funds-A		9			
Totals		xxxxx	37,100	18,341	50.328
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 18.317

Assisted by:

Address:

Email:

Attest: 8/30 2022
County Clerk

Sherry Weir-Tuggle mayor
Larry E. Tomlinson
Debra Cragen
Governing Body

CPA Summary

Resolution No. 128

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

WHEREAS, the Revenue Neutral Rate for the City of ELK FALLS was calculated as 50.328 mills by the ELK County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08/22/22 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of ELK FALLS, 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 ELK FALLS:

The City of ELK FALLS shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.328 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 22 day of August 2022 (month and year) and SIGNED by the Mayor.

Sherry L. Weir-Tuggle
Mayor

Attested:
Charlene Weakley
City Clerk

State of Kansas
City

2023

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Assisted by:

Address:

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Attest: 2022

County Clerk

Sherry Weir-Tuggle mayor
Larry E. Tomlinson
Kim Hoke
Debra Cragar

Governing Body

CPA Summary

ELK FALLS 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Operating Fund	Special Building	750	1,000	1,000	K.S.A.12-1118
Special Highway	Special Road	1,000	300	500	K.S.A.12-1119
Fire Department	Special Fire	2,313	1,500	1,500	K.S.A.12-1117
	Totals	4,063	2,800	3,000	
	Adjustments*				
	Adjusted Totals	4,063	2,800	3,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

ELK FALLS 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

ELK FALLS

2023

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, 2022	Payments Due 2022	Payments Due 2023
NONE							
Totals					**0**	**0**	**0**

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

ELK FALLS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,115	4,230	1,593
Receipts:			
Ad Valorem Tax	6,384	6,676	xxxxxxxxxxxxxxxxx
Delinquent Tax	355		
Motor Vehicle Tax	1,993	1,912	1,993
Recreational Vehicle Tax	53	57	53
16/20M Vehicle Tax	67	68	67
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax	6,711	4,000	5,000
Local Sales Tax			
Franchise Tax-Evergy	1,815	500	1,000
Licenses			
Miscellaneous	141	900	900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,519**	**14,113**	**9,013**
Resources Available:	**19,634**	**18,343**	**10,606**

ELK FALLS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	19,634	18,343	10,606
Expenditures:			
Salaries & Wages	3,000	3,000	5,000
Fire Department Expenditures	5,150	5,150	5,150
Street Lights	3,797	4,000	5,000
Budget Preparation	686	700	800
Weed Control/Mowing/Repair/Clean-up	0	500	1,500
City Liability	790	900	900
St of KS/City Att/KLM - dues	639	800	800
Rent of Senior Center	65	100	100
Office Supplies & Equipment	85	600	800
City Maintenance			6,000
Transfer to Special Building	750	1,000	2,500
Miscellaneous	442	0	
Does miscellaneous exceed 10% Total Exp	E		
Total Expenditures	**15,404**	**16,750**	**28,550**
Unencumbered Cash Balance Dec 31	4,230	1,593	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	16,582	16,750	28,550
Non-Appropriated Balance			
re/Non-Appr Balance			28,550
		Tax Required	17,944
Delinquent Comp Rate:		2.2%	397
Amount of 2022 Ad Valorem Tax			18,341

ELK FALLS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	523	1,452	1,602
Receipts:			
State of Kansas Gas Tax	2,699	2,550	2,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,699**	**2,550**	**2,590**
Resources Available:	**3,222**	**4,002**	**4,192**
Expenditures:			
Street Repair & Maintenance	770	800	800
Equip. Repair & Maintenance	0	500	500
Commodities	0	800	800
Transfer to Special Road/Repair/Equipmen	1,000	300	500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,770**	**2,400**	**2,600**
Unencumbered Cash Balance Dec 31	1,452	1,602	1,592
2021/2022/2023 Budget Authority Amount	2,300	2,400	2,600

523

Adopted Budget

Special Parks/Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	578	837	37
Receipts:			
Elk County Liquor Tax	657	800	800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**657**	**800**	**800**
Resources Available:	**1,235**	**1,637**	**837**
Expenditures:			
Playground Equipment/Repair	398	800	300
Mowing	0	600	300
Utilities	0	200	200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**398**	**1,600**	**800**
Unencumbered Cash Balance Dec 31	837	37	37
2021/2022/2023 Budget Authority Amount	800	1,600	800

CPA Summary

ELK FALLS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Department Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	287	287	287
Receipts:			
Transfer from General Operating Funds	5,150	5,150	5,150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,150**	**5,150**	**5,150**
Resources Available:	**5,437**	**5,437**	**5,437**
Expenditures:			
Utilities	1,241	1,700	1,700
Repair/Fuel/Supplements	478	850	850
Insurance	1,118	1,100	1,100
Transfer to Special Fire/Equipment	2,313	1,500	1,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,150**	**5,150**	**5,150**
Unencumbered Cash Balance Dec 31	287	287	287
2021/2022/2023 Budget Authority Amount	5,150	5,150	5,150

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Building		**Special Equipment**		**Special Fire Equipment**		**Special Road/Repair**		**American Rescue Plan Ac**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	500	Cash Balance Jan 1	2,838	Cash Balance Jan 1	2,502	Cash Balance Jan 1	3,688	Cash Balance Jan 1	0	9,528
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from GOF	750			Transfer from GOF-		Transfer from Special		State of Kansas	7,096	
				Fire	2,313	Highway	1,000			
				Donation	200					
Total Receipts	750	Total Receipts	0	Total Receipts	2513	Total Receipts	1000	Total Receipts	7096	11,359
Resources Available:	1,250	Resources Available:	2,838	Resources Available:	5,015	Resources Available:	4,688	Resources Available:	7,096	20,887
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Powerstrip	22	Heat seeking equip	500					
				Supplies	64					
Total Expenditures	0	Total Expenditures	22	Total Expenditures	564	Total Expenditures	0	Total Expenditures	0	586
Cash Balance Dec 31	1,250	Cash Balance Dec 31	2,816	Cash Balance Dec 31	4,451	Cash Balance Dec 31	4,688	Cash Balance Dec 31	7,096	**20,301** **
										20,301 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

ELK FALLS

will meet on August 22, 2022 at 7 p.m. at Elk Falls Senior Center 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 Elk Falls Senior Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,404	18.610	16,750	20.688	28,550	18,341	50.328
Debt Service							
Library							
Special Highway	1,770		2,400		2,600		
Special Parks/Recreation	398		1,600		800		
Fire Department Expenditure	5,150		5,150		5,150		
Non-Budgeted Funds-A	586						
Totals	23,308	18.610	25,900	20.688	37,100	18,341	50.328
						*Revenue Neutral Rate***	*18.317*
Less: Transfers	4,063		2,800		3,000		
Net Expenditure	19,245		23,100		34,100		
Total Tax Levied	6,619		6,676		xxxxxxxxxxxxxxxxx		
Assessed Valuation	355,687		322,657		364,432		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Sandy Schultz
Official Title: City Treasurer

Resolution No. 128

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

WHEREAS, the Revenue Neutral Rate for the City of Elk Falls was calculated as 50.328 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08/22/22 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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ADOPTED this 22 day of August 2022 (month and year) and SIGNED by the Mayor.

Sherry L. Weir-Tuggle
Mayor

Attested:
Charlene Weakley
City Clerk

Budget meeting August 22,2022

Meeting called to order at 7:30 pm by Mayor Sherry Tuggle, council member present at follow: Riley Hall -✓-, Larry Tomlinson -✓-, Carl Mitchell absent, Barbra Crozzer absent, Debra Crozzer ✓.

Budget for the year of 2023 presented for approval by council.

Yea votes: Larry yea Debra yea Riley yea Mayor Tuggle yea

Nay votes: No nay votes

Budget adopted by majority of yea votes. -✓-

Budget not adopted by majority due to nay votes. -----

Mayor ask adjourn Riley motion, Larry 2nd

Meeting adjourned.

7:45 pm

cw

PUBLIC NOTICE

Published in the Prairie Star on Aug. 4, 2022

2023

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Total	0	0	0

*Tax rates are expressed in mills

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

Sandy Schultz

Official Title: City Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Elk Falls **HEREBY NOTIFIES THE** Elk **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 50.328. The date of our hearing is Aug 22 at 7 ~~AM~~/PM and will be held at Elk Falls Sr C address in Elk Falls, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Charlene Weakley - clerk
Clerk or Officer of Governing Body