CERTIFICATE

To the Clerk of Allen County, State of Kansas
We, the undersigned, officers of
City of Elsmore
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	54,318	3,509	14.6067
Debt Service	10-113				
Library	12-1220				
Special Highway		7	15,774		
Electric		7	133,101		
Sewer		8	25,154		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	228,347	3,509	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			239,237
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 14.668

Assisted by:
Carolyn Brock

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

Date Attested: August 9 2024

Shannon Patterson
County Clerk

Governing Body

Karen Price — COUNCILMAN
Lorraine Price — COUNCILMAN
Brenda G. Boyle — MAYOR
(SARA BERGER) — COUNCILWOMAN

Cit

City of Elsmore

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	3,509	1,142	14	0	0	0
Debt Service						
Library						
TOTAL	3,509	1,142	14	0	0	0

County Treas Motor Vehicle Estimate 1,142

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.32545

Recreational Vehicle Factor 0.00399

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Elsmore 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
Electric	General		20,000		12-825d
	Totals	0	20,000	0	
	Adjustments*				
	Adjusted Totals	0	20,000	0	

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

City of Elsmore 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:											
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 Elsmore 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 Elsmore 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	41,056	33,367	39,571
Receipts:			
Ad Valorem Tax	3,256	3,509	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,320	235	240
Motor Vehicle Tax	1,135	1,090	1,142
Recreational Vehicle Tax	15	26	14
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		2	0
Gross Earning (Intangible) Tax			0
Special Assessment-Weed Cutting	273	155	162
Cash Adjustment (annual report)	144		0
Compensating Use Tax	632	600	600
Local Sales Tax	2,477	2,950	2,950
Permits/Fees	650	975	975
Trash Collections	4,152	4,320	4,320
Insurance Refund	412	445	560
Transfer from Electric		20,000	
Sale of Equipment (tractor)			
Interest on Idle Funds	227	3,627	275
Neighborhood Revitalization Rebate			0
Miscellaneous	24		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,717**	**37,934**	**11,238**
Resources Available:	**56,773**	**71,301**	**50,809**
Expenditures:			
Contractual	2,956	1,750	1,800
Utilities	1,494	1,560	1,605
Insurance	4,580	5,000	5,030
Fees/Permits/Subscriptions	724	990	1,005
Trash Collection	3,980	3,980	3,980
Supplies	366	450	500
Equipment & Repairs	768	1,000	1,000
Community Project	8,538	12,000	12,000
Street Repairs			5,000
Capital Outlay		5,000	22,398
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,406**	**31,730**	**54,318**
Unencumbered Cash Balance Dec 31	33,367	39,571	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	52,246	41,090	54,318
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,318
		Tax Required	3,509
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**3,509**

CPA Summary

City of Elsmore 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	20,707	22,154	13,964
Receipts:			
State of Kansas Gas Tax	1,447	1,810	1,810
County Transfers Gas		0	0
Cash Asjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,447**	**1,810**	**1,810**
Resources Available:	**22,154**	**23,964**	**15,774**
Expenditures:			
Street Repair and Maint	0	10,000	15,774
Contractual			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,000**	**15,774**
Unencumbered Cash Balance Dec 31	22,154	13,964	0
2023/2024/2025 Budget Authority Amount	22,915	24,347	15,774

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,513	68,182	62,544
Receipts:			
Cash Adjustment			
Charges to Customers	64,146	69,075	70,207
Deposits	1,050	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,196**	**69,425**	**70,557**
Resources Available:	**120,709**	**137,607**	**133,101**
Expenditures:			
Salaries & Wages	3,879	3,878	3,878
Contractual	41,315	45,675	123,713
Commodities	4,837	3,500	3,500
Taxes/Fees/Refunds	2,496	2,010	2,010
Repairs			
Equipment			
Transfer to General		20,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,527**	**75,063**	**133,101**
Unencumbered Cash Balance Dec 31	68,182	62,544	0
2023/2024/2025 Budget Authority Amount	114,518	124,760	133,101

CPA Summary

City of Elsmore 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,747	29,414	20,354
Receipts:			
Charges to Customers	4,352	4,800	4,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,352**	**4,800**	**4,800**
Resources Available:	**30,099**	**34,214**	**25,154**
Expenditures:			
Contractual	500	1,025	
Commodities		650	11,404
Taxes/Fees/Refunds	185	185	185
Equipment			
Repairs		12,000	13,565
Transfer to General			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**685**	**13,860**	**25,154**
Unencumbered Cash Balance Dec 31	29,414	20,354	0
2023/2024/2025 Budget Authority Amount	28,933	28,612	25,154

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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	.	0

CPA Summary

City of Elsmore

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:		
Electric Reserve		**ARPA**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	70,000	Cash Balance Jan 1	5,610	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		75,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	70,000	Resources Available:	5,610	Resources Available:	0	Resources Available:	0	Resources Available:	0	75,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Supplies	5,610							
Total Expenditures	0	Total Expenditures	5,610	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,610
Cash Balance Dec 31	70,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	70,000 **
										70,000 **

** Note: These two block figures should agree.

CPA Summary

(Published in The Iola Register July 13, 2024)

NOTICE OF BUDGET HEARING

The governing body of
City of Elsmore
will meet on August 6, 2024 at 7:30 PM at Elsmore City Hall, 108 East 2nd, Elsmore 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 Elsmore 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	23,406	16.875	31,730	16.063	54,318	3,509	14.667
Special Highway			10,000		15,774		
Electric	52,527		75,063		133,101		
Sewer	685		13,860		25,154		
Reserve-ARPA	5,610						
Totals	82,228	16.875	130,653	16.063	228,347	3,509	14.667
						*Revenue Neutral Rate***	14.668
Less: Transfers	0		20,000		0		
Net Expenditure	82,228		110,653		228,347		
Total Tax Levied	3,509		3,509		xxxxxxxxxxxxxxx		
Assessed Valuation	207,947		218,451		239,237		

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

Vera Isaacs
City Official Title: Clerk

(7) 13

STATE OF

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Proposed Budget 2025 E

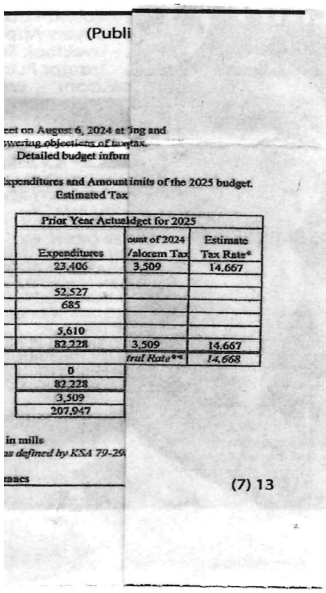
FUND
General
Special Highway
Electric
Sewer
Reserve-ARPA
Totals
Less: Transfers
Net Expenditure
Total Tax Levied
Assessed Valuation

*Tax rates are expressed
** *Revenue Neutral Rate a*

Vera Is
City Official Title: Clerk

AFFIDAVIT OF PUBLICATION

KANSAS, ALLEN COUNTY, ss: Vickie Moss being first duly sworn, deposes and says: That She is legal editor of The Iola Register, a daily newspaper printed in the state of Kansas, and published in and of general circulation in Allen County, Kansas, with a general paid circulation on a daily basis in Allen County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.



(Publi

eet on August 6, 2024 at 5pg and
wering objections of taxpa
Detailed budget inform

xpenditures and Amount imits of the 2025 budget.
Estimated Tax

Prior Year Actualdget for 2025		
Expenditures	ount of 2024 /alorem Tax	Estimate Tax Rate*
23,406	3,509	14.667
52,527		
685		
5,610		
82,228	3,509	14.667
	*tral Rate**	14.668
0		
82,228		
3,509		
207,947		

in mills
as defined by KSA 79-29
nacs

(7) 13

Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Iola, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made aforesaid on the 13th day of July, 20 24 with subsequent publications made on n/a, 20 ____.

Vickie Moss

Subscribed and sworn before me this 15 day of July, 2024.

CARLEY A. SWANSON
Notary Public - State of Kansas
My Appt. Expires

Carley A Swanson
Notary Public

CARLEY A. SWANSON
Notary Public - State of Kansas
My Appt. Expires 03/25/2028

Printer's fee	$	152.36
Additional copies	$	
Affidavits	$	15.00
Tax	$	
TOTAL	$	167.36

This service by publication examined and approved this _____ day of _____, 20____

_____Judge

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: 239,237

Valuation Factor: 239.237

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 Elsmore
Allen 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	$218,451	$239,237
Did Assessed Valuation Decrease?	No	
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.

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Elsmore was calculated as 14.668 mills by the Allen County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 6, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Elsmore, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE :,I1,

The City of Elsmore shall levy a property tax rate exceeding the Revenue Neutral Rate of 14.668 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