2025

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 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 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	7	370,914	149,980	91.423
Library	12-1220	8	6,500	5,281	3.219
Special Highway		9	80,849		
Water Utility		9	141,653		
Sewer Utility		10	91,043		
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	690,959	155,261	94.642
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,640,510
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	94.659
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:

Email:

Attest: Nov. 15, 2024

County Clerk

Governing Body

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

NESS COUNTY KANSAS
SEAL
COUNTY CLERK OF

City of Ransom

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	153,201	24,178	465	1,068	331	0
Debt Service						
Library	2,060	325	6	14	4	0
TOTAL	155,261	24,503	471	1,082	335	0

County Treas Motor Vehicle Estimate	24,503				
County Treas Recreational Vehicle Estimate		471			
County Treas 16/20M Vehicle Estimate			1,082		
County Treas Commercial Vehicle Tax Estimate				335	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.15782				
Recreational Vehicle Factor		0.00303			
16/20M Vehicle Factor			0.00697		
Commercial Vehicle Factor				0.00216	
Watercraft Factor					0.00000

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
General	Special Highway	20,000	20,000	25,000	Council Approved
Water Utility	Water Reserve	0	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	50,000	55,000	60,000	
	Adjustments*				
	Adjusted Totals	50,000	55,000	60,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount 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:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	173,230	2/1	2/1	6,220	55,528	4,033	57,715
Total Other					173,230			6,220	55,528	4,033	57,715
Total Indebtedness					173,230			6,220	55,528	4,033	57,715

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	231,611	228,305	162,173
Receipts:			
Ad Valorem Tax	140,231	148,605	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,491	0	
Motor Vehicle Tax	28,603	20,790	24,178
Recreational Vehicle Tax	456	360	465
16/20M Vehicle Tax	0	943	1,068
Commercial Vehicle Tax	325	113	331
Watercraft Tax	0	122	0
Gross Earning (Intangible) Tax	2,748	2,474	3,539
Mowing Assessment	1,100	0	0
Compensating Use Tax	4,539	3,000	3,000
Local Sales Tax	12,089	13,000	13,000
Franchise Tax	8,729	5,000	5,000
Licenses	163	200	200
Federal Aid	0	0	0
Donations	40	0	0
Insurance Proceeds	2,563	0	0
Interest on Idle Funds	8,853	8,000	8,000
Neighborhood Revitalization Rebate	-50	-35	-20
Miscellaneous	108	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**214,988**	**202,572**	**58,761**
Resources Available:	**446,599**	**430,877**	**220,934**

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, 2024	Payments Due 2024	Payments Due 2025
2012 JD Utility Tractor	12/21/2022	60		33,500	25,796	7,704	7,704
Totals					25,796	7,704	7,704

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

City of Ransom

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	446,599	430,877	220,934
Expenditures:			
Repairs	8,543	15,000	15,000
Supplies	22,108	8,000	8,000
Fuel	13,680	8,000	8,000
Utilties	27,471	25,000	25,000
Professional Fees	45,513	20,000	20,000
Fire Department	8,393	20,000	20,000
Library	16,381	20,000	20,000
Salaries & Wages	16,684	35,000	35,000
Other Commodities	4,424	15,000	15,000
Other Contractual Services	2,971	20,000	20,000
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Special Highway	20,000	20,000	25,000
Capital Outlay	0	30,000	127,210
John Deere Lease	7,704	7,704	7,704
Cash Reserve (2025 column)			
Miscellaneous	4,422	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**218,294**	**268,704**	**370,914**
Unencumbered Cash Balance Dec 31	228,305	162,173	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	397,000	416,204	370,914
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	370,914
		Tax Required	149,980
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	149,980

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,680	4,503	871
Receipts:			
Ad Valorem Tax	5,463	1,998	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	174	0	0
Motor Vehicle Tax	1,106	810	325
Recreational Vehicle Tax	18	14	6
16/20M Vehicle Tax	0	37	14
Commercial Vehicle Tax	13	4	4
Watercraft Tax	0	5	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2)	0	-1
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,772**	**2,868**	**348**
Resources Available:	**10,452**	**7,371**	**1,219**
Expenditures:			
Appropriations	5,949	6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,949**	**6,500**	**6,500**
Unencumbered Cash Balance Dec 31	4,503	871	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,500	6,500	6,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,500
		Tax Required	5,281
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,281

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

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	18,271	37,769	53,809
Receipts:			
State of Kansas Gas Tax	6,898	7,040	7,040
County Transfers Gas	0	0	0
Transfer from General Fund	20,000	20,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,898**	**27,040**	**32,040**
Resources Available:	**45,169**	**64,809**	**85,849**
Expenditures:			
Salaries & Wages	6,000	6,000	6,000
Repairs	1,400	5,000	15,000
Capital Outlay	0	0	59,849
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,400**	**11,000**	**80,849**
Unencumbered Cash Balance Dec 31	37,769	53,809	5,000
2023/2024/2025 Budget Authority Amount:	71,585	51,401	80,849

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,733	7,638	3,653
Receipts:			
Charges to Customers - Water	99,873	106,000	106,000
Charges to Customers - Trash	30,935	32,000	32,000
Miscellaneous	37	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**130,845**	**138,000**	**138,000**
Resources Available:	**142,578**	**145,638**	**141,653**
Expenditures:			
Salaries & Wages	6,642	6,000	5,000
Refuse	31,287	35,000	35,000
KDHE Loan Payment	61,748	61,748	61,748
Professional Services	10,700	7,000	7,000
Repairs	3,225	9,000	9,500
Utilities	3,426	2,500	2,500
Other Commodities	17,779	15,737	15,905
Transfer to Water Reserve	0	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	133		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,940**	**141,985**	**141,653**
Unencumbered Cash Balance Dec 31	7,638	3,653	0
2023/2024/2025 Budget Authority Amount:	136,817	144,485	141,653

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	53,928	58,543	51,043
Receipts:			
Charges to Customers	42,021	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,021**	**40,000**	**40,000**
Resources Available:	**95,949**	**98,543**	**91,043**
Expenditures:			
Salaries & Wages	17,000	15,000	15,000
Supplies	4,790	7,500	7,500
Other Contractual Services	5,616	15,000	15,000
Transfer to Sewer Depreciation	10,000	10,000	10,000
Capital Outlay	0	0	43,543
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,406**	**47,500**	**91,043**
Unencumbered Cash Balance Dec 31	58,543	51,043	0
2023/2024/2025 Budget Authority Amount:	104,778	81,428	91,043

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ransom

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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	65,223	Unencumbered Cash Balance Jan 1	90,496	Unencumbered Cash Balance Jan 1	55,892	Unencumbered Cash Balance Jan 1	21,537	Unencumbered Cash Balance Jan 1		Total 233,148
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from Sewer Utility	10,000			Transfer from General Fund	20,000			
Total Receipts	0	Total Receipts	10000	Total Receipts	0	Total Receipts	20000	Total Receipts	0	30,000
Resources Available:	65,223	Resources Available:	100,496	Resources Available:	55,892	Resources Available:	41,537	Resources Available:	0	263,148
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	65,223	Cash Balance Dec 31	100,496	Cash Balance Dec 31	55,892	Cash Balance Dec 31	41,537	Cash Balance Dec 31	0	263,148
										263,148

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	149,960	91.426	20
Library	5,280	3.219	1
TOTAL	155,240	94.645	21

2024 July 1 Valuation: 1,640,228

Valuation Factor: 1,640.228

Neighborhood Revitalization Subj to Rebate: 215

Neighborhood Revitalization factor: 0.215

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

JUL 18 2024 10:00

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;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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, 2024.

WITNESS my hand and official seal on July 18, 2024.

(Seal)

Greg Lutter Mayor
Clerk or Officer of Governing Body

revised 10/02/09

NOTICE OF BUDGET HEARING

The governing body of
City of Ransom
will meet on August 14, 2024 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 and the amount of ad valorem tax.
Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	218,294	95.947	268,704	98.916	370,914	149,980	91.439
Library	5,949	3.738	6,500	1.330	6,500	5,281	3.220
Special Highway	7,400		11,000		80,849		
Water Utility	134,940		141,985		141,653		
Sewer Utility	37,406		47,500		91,043		
Non-Budgeted Funds-A							
Totals	403,989	99.685	475,689	100.246	690,959	155,261	94.659
						*Revenue Neutral Rate***	*94.659*
Less: Transfers	50,000		55,000		60,000		
Net Expenditure	353,989		420,689		630,959		
Total Tax Levied	149,627		155,261		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,500,990		1,548,796		1,640,228		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	278,054	226,654	173,230
Lease Purchase Principal	0	33,500	25,796
Total	278,054	260,154	199,026

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk

Ransom city
Budget

AFFIDAVIT OF PUBLICATION: ---Ness County News

First published in the Ness County News, Thursday, July 25, 2024. -1t

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General	218,294	95.947	268,704	98.916	370,914	149,980	91.439
Library	5,949	3.738	6,500	1.330	6,500	5,281	3.220
Special Highway	7,400		11,000		80,849		
Water Utility	134,940		141,985		141,653		
Sewer Utility	37,406		47,500		91,043		
Non-Budgeted Funds-A							
Totals	403,989	99.685	475,689	100.246	690,959	155,261	94.659
						*Revenue Neutral Rate***	*94.659*
Less: Transfers	50,000		55,000		60,000		
Net Expenditure	353,989		420,689		630,959		
Total Tax Levied	149,627		155,261		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,500,990		1,548,796		1,640,228		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	278,054	226,654	173,230
Lease Purchase Principal	0	33,500	25,796
Total	278,054	260,154	199,026

*Tax rates are expressed in mills

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

Cindy Berry
Official Title: City Clerk

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City, State
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ned in the
weeks, the
July, 2024,

or.

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$79.05

Total Publication Fees **$79.05**

Filed this _____ day of _____, 20_____.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
District Magistrate Judge.

Filed this _____ day of _____, 20_____.

_____
Clerk of the District Court.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
Judge Twenty-fourth Judicial District.