State of Kansas
City
2024

CERTIFICATE

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	2,361,298	1,042,304	71.164
Debt Service	10-113	8	1,017,363		
Library	12-1220	8	64,372	58,534	3.997
Special Highway		9	101,439		
Tourism		9	195,955		
Special Parks & Recreation		10	35,756		
Water Utility		10	1,074,376		
Sewer Utility		11	724,489		
Sanitation Utility		11	577,530		
Campground		12	201,061		
Water Principal & Interest		12	1,120,573		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Totals		xxxxxx	7,474,212	1,100,838	75.161
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			16,165,335
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 69.553

Assisted by:
AdamsBrown, LLC

Address:
718 Main Street Suite 224
Hays, KS 67601
Email:
mwellbrock@adamsbrowncpa.com

Attest: November 1, 2023

County Clerk

Governing Body

CPA Summary

City of Ellis

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	961,655	72,742	2,001	1,035	3,318	1,280
Debt Service						
Library	54,005	4,085	112	58	186	72
TOTAL	1,015,660	76,827	2,113	1,093	3,504	1,352

County Treas Motor Vehicle Estimate	76,827				
County Treas Recreational Vehicle Estimate		2,113			
County Treas 16/20M Vehicle Estimate			1,093		
County Treas Commercial Vehicle Tax Estimate				3,504	
County Treas Watercraft Tax Estimate					1,352

Motor Vehicle Factor	0.07564				
Recreational Vehicle Factor		0.00208			
16/20M Vehicle Factor			0.00108		
Commercial Vehicle Factor				0.00345	
Watercraft Factor					0.00133

City of Ellis

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 Machinery	128,000	195,060	68,980	KSA 12-1,117
General	Capital Improvement	10,000	28,110	5,415	KSA 12-1,118
General	Capital Improve - Streets	183,812	177,320	105,000	KSA 12-1,118
General	Capital Improve - Cemetery	5,000	15,000	15,000	KSA 12-1,118
General	Coinsurance	199,371	184,275	187,105	Ordinance
General	Water Principal & Interest	279,012	187,100	178,500	Resolution
General	Capital Imp - Special Proj	65,859	65,000	65,000	KSA 12-1,118
General	Capital Imp - Water Expl	65,859	65,000	65,000	KSA 12-1,118
Sanitation	General	20,000	44,455	44,455	KSA 12-825d
Sanitation	Coinsurance	25,139	48,152	61,005	Ordinance
Sewer	General	9,460	19,455	1,500	KSA 12-825d
Sewer	Sewer Deprec Reserve	75,000	75,000	75,000	KSA 12-825d
Sewer	Coinsurance	30,643	32,386	35,804	Ordinance
Campground	Coinsurance	6,479	11,416	10,491	Ordinance
Water	General	14,467	16,667	16,165	KSA 12-825d
Water	Water Deprec Reserve	125,000	150,000	150,000	KSA 12-825d
Water	Coinsurance	42,319	46,514	50,363	Ordinance
Water	Water Principal & Interest	241,500	234,300	244,800	Resolution
	Totals	1,526,920	1,595,210	1,379,583	
	Adjustments				
	Adjusted Totals	1,526,920	1,595,210	1,379,583	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Ellis

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:											
Series 2010 (USDA RD)	6/24/2010	6/24/2050	3.25%	348,000	286,000	6/24	6/24	9,295	6,000	9,100	7,000
Series 2016 (Water Rfdg)	7/6/2016	10/1/2024	2%	3,120,000	820,000	4/1 & 10/1	10/1	16,400	405,000	8,300	415,000
Series 2016 (USDA RD)	10/28/2016	10/28/2056	1.875%	567,000	345,659	10/28	10/28	9,494	10,781	9,317	10,983
Total G.O. Bonds					**1,451,659**			**35,189**	**421,781**	**26,717**	**432,983**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCRLF Sewer Loan	3/4/2015	9/1/2037	2.13%	831,611	655,478	3/1 & 9/1	3/1 & 9/1	12,148	37,518	11,439	38,321
Series 2012 TIF Spec Oblig	5/30/2012	12/1/2024	3.5%-5%	885,000	230,000	6/1 & 12/1	12/1	10,925	80,000	7,125	150,000
Total Other					**885,478**			**23,073**	**117,518**	**18,564**	**188,321**
Total Indebtedness					**2,337,137**			**58,262**	**539,299**	**45,281**	**621,304**

City of Ellis

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
Axon Enterprises - Tasers	7/1/2022	60	0.00%	14,158	11,326	2,832	2,832
				Totals	**11,326**	**2,832**	**2,832**

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

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

Budgeted Year: 2024

Library found in: City of Ellis
Ellis County

As provided in KSA 79-2553 *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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem	$54,005	$58,534
Delinquent Tax	$703	$0
Motor Vehicle Tax	$4,645	$4,085
Recreational Vehicle Tax	$123	$112
16/20M Vehicle Tax	$66	$58
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$59,542	$62,789
Difference in Total Taxes:	$3,247	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,534,633	$14,631,818
Did Assessed Valuation Decrease?	No	
Levy Rate	3.985	4.000
Difference in Levy Rate:	0.015	
Qualify for grant: Qualify		

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

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

City of Ellis

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	676,644	406,098	307,696
Receipts:			
Ad Valorem Tax	889,529	961,655	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,994	12,432	0
Motor Vehicle Tax	102,167	82,856	72,742
Recreational Vehicle Tax	3,077	2,188	2,001
16/20M Vehicle Tax	1,323	1,177	1,035
Commercial Vehicle Tax	4,806	1,915	3,318
Watercraft Tax	0	1,012	1,280
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	3,185	3,575	3,152
Compensating Use Tax	153,020	153,000	153,000
Local Sales Tax	536,723	517,000	517,000
Franchise Tax	92,479	92,000	108,850
Licenses	10,941	12,000	12,000
Burial Fees	4,925	10,000	7,500
Copy Fees	146	182	250
Fines, Fees, and Court Costs	16,424	12,500	13,200
Animal Pound Fees	418	400	600
Abatement Fees	1,621	1,500	1,600
Rentals and Leases	22,801	23,850	23,850
Pool Fees and Concessions	14,837	11,675	14,500
Museum Roundup Program	207	250	200
Cemetery Lots and Permits	1,125	1,500	1,500
Police Special Projects (DARE)	675	600	600
Transfer in Sanitation	20,000	44,455	44,455
Transfer in Sewer	9,460	19,455	1,500
Transfer in Water	14,467	16,667	16,165
Grants and Donations	0	200	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	34,041	31,123	0
Neighborhood Revitalization Rebate			0
Miscellaneous	13,779	8,000	11,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,961,170**	**2,023,167**	**1,011,298**
Resources Available:	**2,637,814**	**2,429,265**	**1,318,994**

City of Ellis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,637,814	2,429,265	1,318,994
Expenditures:			
General Government	330,294	295,926	331,536
Police Department	443,047	415,544	458,158
Municipal Court	17,745	17,677	19,063
Fire Department	43,284	53,682	56,148
Parks and Cemetery Department	88,701	98,055	102,755
Street Department	69,770	91,977	60,255
Building and Inspections	23,525	26,662	33,725
Swimming Pool	99,487	106,831	114,683
Subtotal detail (Should agree with detail)	1,115,853	1,106,354	1,176,323
Economic Development	85,895	0	397,025
Risk Management	0	5,000	5,000
Sales Tax Rebate Program	0	2,500	2,000
Feral Cat Program	808	2,500	2,000
Police Special Projects (DARE)	570	600	600
Appropriations:			
Museums	37,000	33,850	31,000
Library (Emp Benefits, Cap Imp, Programs	12,000	12,000	12,000
Ellis Alliance	13,000	11,425	10,000
Community Foundation of Ellis	13,000	11,425	10,000
Other Appropriations	16,677	19,050	25,350
Reserve Transfers:			
Capital Improvement	10,000	28,110	5,415
Capital Improvement - Streets	183,812	177,320	105,000
Capital Improvement - Special Projects	65,859	65,000	65,000
Capital Improvement - Water Exploration	65,859	65,000	65,000
Capital Improvement - Cemetery Improve	5,000	15,000	15,000
Coinsurance	199,371	184,275	187,105
Special Machinery	128,000	195,060	68,980
Water Principal and Interest	279,012	187,100	178,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,231,716**	**2,121,569**	**2,361,298**
Unencumbered Cash Balance Dec 31	406,098	307,696	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,269,120	2,502,119	2,361,298
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,361,298
		Tax Required	1,042,304
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,042,304

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

City of Ellis 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	113,523	109,201	122,761
Contractual	192,706	171,225	190,225
Commodities	23,186	15,500	18,550
Capital Outlay	879	0	0
Total	**330,294**	**295,926**	**331,536**
Police Department			
Salaries	372,050	362,944	397,258
Contractual	44,820	30,150	37,350
Commodities	23,677	19,950	21,050
Capital Outlay	2,500	2,500	2,500
Total	**443,047**	**415,544**	**458,158**
Municipal Court			
Salaries	11,104	10,277	11,563
Contractual	6,299	7,100	7,150
Commodities	342	300	350
Capital Outlay	0	0	0
Total	**17,745**	**17,677**	**19,063**
Fire Department			
Salaries	19,558	21,832	23,398
Contractual	15,360	20,850	21,250
Commodities	8,366	8,500	9,000
Capital Outlay	0	2,500	2,500
Total	**43,284**	**53,682**	**56,148**
Parks and Cemetery Department			
Salaries	59,766	62,255	67,682
Contractual	13,710	17,025	17,900
Commodities	15,225	17,775	16,173
Capital Outlay	0	1,000	1,000
Total	**88,701**	**98,055**	**102,755**
Street Department			
Salaries	69,770	86,977	57,755
Contractual	0	5,000	2,500
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**69,770**	**91,977**	**60,255**
Building and Inspections			
Salaries	18,105	23,862	27,625
Contractual	4,135	2,050	4,500
Commodities	1,285	750	1,600
Capital Outlay	0	0	0
Total	**23,525**	**26,662**	**33,725**
Swimming Pool			
Salaries	82,843	86,881	93,833
Contractual	5,644	8,950	8,350
Commodities	11,000	11,000	12,500
Capital Outlay	0	0	0
Total	**99,487**	**106,831**	**114,683**
Page 1 - Total	**1,115,853**	**1,106,354**	**1,176,323**

City of Ellis 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	642,656	734,335	858,588
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,582	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
TIF Ad Valorem	180,704	216,426	158,775
Special Assessments	400	400	0
Interest on Idle Funds	131	2	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**182,817**	**216,828**	**158,775**
Resources Available:	**825,473**	**951,163**	**1,017,363**
Expenditures:			
Principal and Interest Payments - TIF	89,488	90,925	157,125
Commission Fees - TIF	1,650	1,650	1,650
Contractual Services	0	0	0
TIF Housing Project	0	0	858,588
Call Special Obligation Bonds	0	0	0
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**91,138**	**92,575**	**1,017,363**
Unencumbered Cash Balance Dec 31	734,335	858,588	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	780,959	822,982	1,017,363
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,017,363
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,525	2,605	1,325
Receipts:			
Ad Valorem Tax	50,042	54,005	xxxxxxxxxxxxxxxx
Delinquent Tax	509	703	0
Motor Vehicle Tax	5,769	4,645	4,085
Recreational Vehicle Tax	174	123	112
16/20M Vehicle Tax	75	66	58
Commercial Vehicle Tax	271	107	186
Watercraft Tax	0	57	72
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,840**	**59,706**	**4,513**
Resources Available:	**61,365**	**62,311**	**5,838**
Expenditures:			
Library Appropriations	58,760	60,986	64,372
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,760**	**60,986**	**64,372**
Unencumbered Cash Balance Dec 31	2,605	1,325	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	58,760	60,986	64,372
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,372
		Tax Required	58,534
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	58,534

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

City of Ellis

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	12,602	37,653	45,529
Receipts:			
State of Kansas Gas Tax	54,354	54,820	54,410
County Transfers Gas	0	0	0
Licenses and Permits	1,425	1,000	1,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,779**	**55,820**	**55,910**
Resources Available:	**68,381**	**93,473**	**101,439**
Expenditures:			
Personal Services	9,282	18,444	20,687
Contractual Services	8,723	16,100	16,550
Commodities	12,723	13,400	14,700
Capital Outlay	0	0	49,502
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,728**	**47,944**	**101,439**
Unencumbered Cash Balance Dec 31	37,653	45,529	0
2022/2023/2024 Budget Authority Amoun	61,152	77,596	101,439

0

Adopted Budget **Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	136,473	157,477	165,655
Receipts:			
Transient Guest Tax	38,459	30,000	30,000
Grants	0	0	0
Donations	0	0	0
Prior Year Cancelled Encumbrance	1,848	373	0
Interest on Idle Funds	0	0	0
Miscellaneous	130	305	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,437**	**30,678**	**30,300**
Resources Available:	**176,910**	**188,155**	**195,955**
Expenditures:			
Contractual Services	18,725	20,000	23,750
Commodities	708	2,500	2,500
Capital Outlay	0	0	169,705
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,433**	**22,500**	**195,955**
Unencumbered Cash Balance Dec 31	157,477	165,655	0
2022/2023/2024 Budget Authority Amoun	154,447	172,581	195,955

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

City of Ellis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,345	31,529	32,604
Receipts:			
Local Alcoholic Liquor Tax	3,184	3,575	3,152
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,184**	**3,575**	**3,152**
Resources Available:	**31,529**	**35,104**	**35,756**
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	0	1,500	3,750
Capital Outlay	0	0	31,006
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**35,756**
Unencumbered Cash Balance Dec 31	31,529	32,604	0
2022/2023/2024 Budget Authority Amoun	28,804	32,588	35,756

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	366,693	381,595	339,631
Receipts:			
Water Sales	695,247	690,075	703,395
Connect Fees	22,176	20,350	20,700
Penalties	7,774	7,750	7,650
Interest on Idle Funds	0	0	0
Miscellaneous	3,044	3,500	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**728,241**	**721,675**	**734,745**
Resources Available:	**1,094,934**	**1,103,270**	**1,074,376**
Expenditures:			
Personal Services	116,328	133,763	146,468
Contractual Services	94,300	106,625	122,650
Commodities	43,659	40,200	43,200
Capital Outlay	0	0	264,330
Principal and Interest (USDA issue)	35,766	35,570	36,400
Transfer out Coinsurance	42,319	46,514	50,363
Transfer out General	14,467	16,667	16,165
Transfer out Water Depreciation Reserve	125,000	150,000	150,000
Transfer out Water Principal & Interest	241,500	234,300	244,800
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**713,339**	**763,639**	**1,074,376**
Unencumbered Cash Balance Dec 31	381,595	339,631	0
2022/2023/2024 Budget Authority Amoun	1,029,689	1,063,897	1,074,376

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

City of Ellis

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	274,321	300,857	306,639
Receipts:			
Charges for Services	408,569	409,250	411,950
Penalties	4,971	4,800	4,900
Interest on Idle Funds	0	0	0
Miscellaneous	794	1,500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**414,334**	**415,550**	**417,850**
Resources Available:	**688,655**	**716,407**	**724,489**
Expenditures:			
Personal Services	89,582	104,421	116,446
Contractual Services	94,505	99,900	122,750
Commodities	37,327	27,325	37,350
Capital Outlay	0	0	284,358
Principal & Interest	49,573	49,666	49,760
Commission Fees	1,708	1,615	1,521
Transfer out Coinsurance	30,643	32,386	35,804
Transfer out General	9,460	19,455	1,500
Transfer out Sewer Depreciation Reserve	75,000	75,000	75,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**387,798**	**409,768**	**724,489**
Unencumbered Cash Balance Dec 31	300,857	306,639	0
2022/2023/2024 Budget Authority Amount	659,901	709,186	724,489

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	179,406	218,934	186,737
Receipts:			
Charges for Services	372,462	373,388	381,793
Recycle Proceeds	2,920	3,000	3,000
Penalties	4,530	4,350	4,500
Interest on Idle Funds	0	0	0
Miscellaneous	783	2,000	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**380,695**	**382,738**	**390,793**
Resources Available:	**560,101**	**601,672**	**577,530**
Expenditures:			
Personal Services	149,643	165,703	182,194
Contractual Services	105,797	117,675	118,750
Commodities	40,588	38,950	34,750
Capital Outlay	0	0	126,376
Capital Outlay - Poly Carts	0	0	10,000
Transfer out Coinsurance	25,139	48,152	61,005
Transfer out General - Lease Purchase	0	21,475	21,475
Transfer out General	20,000	22,980	22,980
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**341,167**	**414,935**	**577,530**
Unencumbered Cash Balance Dec 31	218,934	186,737	0
2022/2023/2024 Budget Authority Amount	490,064	577,289	577,530

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

City of Ellis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Campground**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	101,629	143,834	144,956
Receipts:			
User Fees	52,913	52,500	52,500
Rentals & Leases	3,605	3,605	3,605
Grants	45,000	7,059	0
Donations	100	0	0
Prior Year Cancelled Encumbrance	0	93	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,618**	**63,257**	**56,105**
Resources Available:	**203,247**	**207,091**	**201,061**
Expenditures:			
Personal Services	25,516	31,019	36,338
Contractual Services	20,629	14,200	16,650
Commodities	6,789	5,500	5,500
Capital Outlay	0	0	132,082
Transfer out Coinsurance	6,479	11,416	10,491
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,413**	**62,135**	**201,061**
Unencumbered Cash Balance Dec 31	143,834	144,956	0
2022/2023/2024 Budget Authority Amount	129,248	161,963	201,061

Adopted Budget **Water Principal & Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	606,261	697,273	697,273
Receipts:			
Transfer in General	279,012	187,100	178,500
Transfer in Water Utility	241,500	234,300	244,800
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**520,512**	**421,400**	**423,300**
Resources Available:	**1,126,773**	**1,118,673**	**1,120,573**
Expenditures:			
Principal	405,000	405,000	415,000
Interest	24,500	16,400	8,300
Call Bonds	0	0	697,273
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**429,500**	**421,400**	**1,120,573**
Unencumbered Cash Balance Dec 31	697,273	697,273	0
2022/2023/2024 Budget Authority Amount	955,497	1,027,661	1,120,573

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

City of Ellis

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		**Capital Improvements**		**Capital Imp - Cemetery**		**Capital Imp - Streets**		**Cap Imp - Special Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	641,897	Cash Balance Jan 1	124,531	Cash Balance Jan 1	15,000	Cash Balance Jan 1	346,649	Cash Balance Jan 1	80,210	1,208,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Procceds	23,520	Insurance Proceeds	47,019	Transfers In	5,000	Transfers In	183,812	Transfers In	65,859	
PY Cancelled Encumbrances	28,950	Transfers In	10,000							
Transfers In	128,000									
Total Receipts	180,470	Total Receipts	57,019	Total Receipts	5,000	Total Receipts	183,812	Total Receipts	65,859	492,160
Resources Available:	822,367	Resources Available:	181,550	Resources Available:	20,000	Resources Available:	530,461	Resources Available:	146,069	1,700,447
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	211,554	Contractual Services	2,371			Capital Outlay	99,236			
		Capital Outlay	59,845							
Total Expenditures	211,554	Total Expenditures	62,216	Total Expenditures	0	Total Expenditures	99,236	Total Expenditures	0	373,006
Cash Balance Dec 31	610,813	Cash Balance Dec 31	119,334	Cash Balance Dec 31	20,000	Cash Balance Dec 31	431,225	Cash Balance Dec 31	146,069	**1,327,441** **
										1,327,441 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cap Imp - Wtr Exploratior		**Cap Imp - Swimming Pool**		**Coinsurance**		**Sewer Deprec Reserve**		**Water Deprec Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	108,079	Cash Balance Jan 1	310,846	Cash Balance Jan 1	269,741	Cash Balance Jan 1	536,328	1,224,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	65,859			Transfers In	303,951	Transfers In	75,000	Federal Aid	5,000	
								Transfers In	125,000	
Total Receipts	65,859	Total Receipts	0	Total Receipts	303,951	Total Receipts	75,000	Total Receipts	130,000	574,810
Resources Available:	65,859	Resources Available:	108,079	Resources Available:	614,797	Resources Available:	344,741	Resources Available:	666,328	1,799,804
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	4,350	Capital Outlay	836	Contractual Services	250,575			Capital Outlay	39,350	
Total Expenditures	4,350	Total Expenditures	836	Total Expenditures	250,575	Total Expenditures	0	Total Expenditures	39,350	295,111
Cash Balance Dec 31	61,509	Cash Balance Dec 31	107,243	Cash Balance Dec 31	364,222	Cash Balance Dec 31	344,741	Cash Balance Dec 31	626,978	**1,504,693** **
										1,504,693 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
USDA Waterline Project		**Cemetery Endowment**		**TIF Bond Reserve**		**ARPA Federal Aid**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	160,695	Cash Balance Jan 1	27,681	Cash Balance Jan 1	80,000	Cash Balance Jan 1	153,449	Cash Balance Jan 1		421,825
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Lot Sales	300			Federal Aid	153,448			
Total Receipts	0	Total Receipts	300	Total Receipts	0	Total Receipts	153,448	Total Receipts	0	153,748
Resources Available:	160,695	Resources Available:	27,981	Resources Available:	80,000	Resources Available:	306,897	Resources Available:	0	575,573
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Principal	160,695									
Total Expenditures	160,695	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	160,695
Cash Balance Dec 31	0	Cash Balance Dec 31	27,981	Cash Balance Dec 31	80,000	Cash Balance Dec 31	306,897	Cash Balance Dec 31	0	**414,878** **
										414,878 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Ellis

will meet on August 21, 2023 at 6:00 p.m. at City Hall, 815 Jefferson St., Ellis, KS 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 Hall 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 Year 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	2,231,716	71.228	2,121,569	70.960	2,361,298	1,042,304	71.235
Debt Service	91,138		92,575		1,017,363		
Library	58,760	4.007	60,986	3.985	64,372	58,534	4.000
Special Highway	30,728		47,944		101,439		
Tourism	19,433		22,500		195,955		
Special Parks & Recreation			2,500		35,756		
Water Utility	713,339		763,639		1,074,376		
Sewer Utility	387,798		409,768		724,489		
Sanitation Utility	341,167		414,935		577,530		
Campground	59,413		62,135		201,061		
Water Principal & Interest	429,500		421,400		1,120,573		
Non-Budgeted Funds-A	373,006						
Non-Budgeted Funds-B	295,111						
Non-Budgeted Funds-C	160,695						
Totals	5,191,804	75.235	4,419,951	74.945	7,474,212	1,100,838	75.235
						*Revenue Neutral Rate***	*69.553*
Less: Transfers	1,526,920		1,595,210		1,379,583		
Net Expenditure	3,664,884		2,824,741		6,094,629		
Total Tax Levied	954,739		1,015,660		xxxxxxxxxxxxxxxxx		
Assessed Valuation	12,674,815		13,534,633		14,631,818		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	2,450,325		2,033,937		1,451,659		
Revenue Bonds	0		0		0		
Other	1,103,171		997,210		885,478		
Lease Purchase Principal	0		0		11,326		
Total	3,553,496		3,031,147		2,348,463		

*Tax rates are expressed in mills

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

Amy J. Burton, CPA, MMC

City Official Title: City Clerk

RESOLUTION NO. 599

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

WHEREAS, the Revenue Neutral Rate for the City of Ellis was calculated as 69.553 mills by the Ellis County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ellis, 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 ELLIS:

The City of Ellis shall levy a property tax rate exceeding the Revenue Neutral Rate of 69.553 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 21st day of August, 2023 and **SIGNED** by the Mayor.

David R. McDaniel, Mayor

Attested:

Amy Burton, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Ellis To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2023
Resolution No. 599

Governing Body Member	Yes	No	No Vote
Kellie Crnkovich, Council Member	✓		
Devin Henderson, Council President	✓		
Martin LaBarge, Council Member	✓		
Jolene Niernberger, Council Member	✓		
Tricia Pritchett, Council Member	✓		
John Walz, Council Member	—	—	—
TOTAL	5	0	

Certified:

Amy J. Burton

Amy J. Burton, City Clerk

STATE OF KANSAS
Ellis
COUNTY SS.

Affidavit of Publication

DATE RECEIVED
AUG 14 2023
CITY OF ELLIS

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Ellis Review*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a weekly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Downs, 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 One consecutive week, the first publication thereof being made as aforesaid on the 10th day of August, 2023, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____
_____, 20____ _____, 20____
_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this _____ day of _____, 20____.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-24

_____
Notary Public's Signature

Publication Fee $ 111.38
Affidavit, Notary's Fee $ .60
Additional copies ___ @___ $ _____
Total Publication Fee $ 111.98

(First published in the Ellis Review August 10, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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City of Ellis
will meet on August 21, 2023 at 6:00 pm at City Hall, 815 Jefferson St., Ellis, KS 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.

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Total Tax Levied	954,739		1,015,660		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	12,674,815		13,534,633		14,631,818		
Outstanding Indebtedness,							
January 1,	2021		2022		2023		
G.O. Bonds	2,450,325		2,033,939		1,451,659		
Revenue Bonds	0		0		0		
Other	1,103,171		997,210		885,478		
Lease Purchase Principal	0		0		11,326		
Total	3,553,496		3,031,147		2,348,463		

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

Amy J. Burton, CPA, MMC
City Official Title: City Clerk