State of Kansas
City

2024

CERTIFICATE

To the Clerk of ELK COUNTY, State of Kansas
We, the undersigned, officers of
CITY 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 expenditure 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	54,580	26,553	64.6666
Debt Service	10-113				
Library	12-1220				
Special Parks/Recreation		7	1,400		
Fire Department		7	5,300		
Special Highway		8	4,000		
		8			
Non-Budgeted Funds					
Totals		xxxxxx	65,280	26,553	64.666
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice		11			
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 44.667

Assisted by: _____

Address: _____

Email: _____

Date Attested: 9/20 2023

County Clerk

Governing Body

CITY OF ELK FALLS

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,341	5,779	163	28	0	38
Debt Service						
Library						
Special Parks/Recreatio						
Fire Department						
TOTAL	18,341	5,779	163	28	0	38

County Treas Motor Vehicle Estimate 5,779

County Treas Recreational Vehicle Estimate 163

County Treas 16/20M Vehicle Estimate 28

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 38

Motor Vehicle Factor 0.31509

Recreational Vehicle Factor 0.00889

16/20 Vehicle Factor 0.00153

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00207

CITY OF ELK FALLS 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 Operating Fund	Special Building	-	1,000	4,000	K.S.A.12-1118
General Operating Fund	Special Road/Repair	1,000	1,000	3,800	K.S.A.12-1119
Special Highway	Special Road/Repair	1,800	1,600	2,500	K.S.A.12-1119
Fire	Special Fire	2,400	2,500	2,500	K.S.A.12-1117
	Totals	5,200	6,100	12,800	
	Adjustments*				
	Adjusted Totals	5,200	6,100	12,800	

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

CITY OF ELK FALLS

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE				0	0			0	0	0	0
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE				0	0			0	0	0	0
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE					0			0	0	0	0
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

CITY OF ELK FALLS

2024

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 2023	Payments Due 2023	Payments Due 2024
NONE				0	0	0	0
				Totals	**0**	**0**	**0**

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

CITY OF ELK FALLS 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	4,046	6,968	9,619
Receipts:			
Ad Valorem Tax	8,130	18,341	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,302	1,995	5,779
Recreational Vehicle Tax	42	60	163
16/20M Vehicle Tax	6	70	28
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	35	38
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor		0	0
Compensating Use Tax	7,791	9,000	10,000
Local Sales Tax		0	0
Franchise Tax-Evergy	1,845	1,500	1,500
Licenses		0	0
Building Permits		0	0
State of Kansas		0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	159	200	900
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,275**	**31,201**	**18,408**
Resources Available:	**23,321**	**38,169**	**28,027**
Expenditures:			
Salaries & Wages	3,000	3,500	5,500
Fire Department Expenditures	5,150	5,150	6,500
Street Lights	4,081	4,500	8,000
Budget Preparation	721	1,000	2,500
Weed Control/Mowing/Repair/Clean-up	100	2,000	8,500
City Liability	790	1,500	2,000
St of KS/City Att/KLM Dues	145	1,500	1,500
Rent of Senior Center	140	200	280
Office supplies & Equipment	411	1,500	3,000
City Maintenance	100	5,000	8,000
Transfer to Special Building	0	1,000	4,000
Insurance for Siren	500	600	1,000
Transfer to Special Road	1,000	1,000	3,800
Cash Forward (2024 column)			
Miscellaneous	215	100	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,353**	**28,550**	**54,580**
Unencumbered Cash Balance Dec 31	6,968	9,619	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	16,750	28,550	54,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,580
		Tax Required	26,553
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**26,553**

CPA Summary

CITY OF ELK FALLS 2024

FUND PAGE FOR FUNDS WITH A 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	837	1,100	1,100
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Elk County Liquor Tax	1,246	800	800
Rental of Gym			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,246**	**800**	**800**
Resources Available:	**2,083**	**1,900**	**1,900**
Expenditures:			
Playground Equipment/Repairs	983	300	600
Mowing		300	400
Utilities		200	400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**983**	**800**	**1,400**
Unencumbered Cash Balance Dec 31	1,100	1,100	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,600	800	1,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,400
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

Fire Department	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	287	459	759
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	5,150	5,150	5150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		300	300
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,150**	**5,450**	**5,450**
Resources Available:	**5,437**	**5,909**	**6,209**
Expenditures:			
Utilities	1,939	2,000	2,000
Repairs/Fuel/Supplies	0	200	300
Insurance	639	450	500
Transfer to Special Fire Equipment	2,400	2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,978**	**5,150**	**5,300**
Unencumbered Cash Balance Dec 31	459	759	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,150	5,150	5,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,300
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

CITY OF ELK FALLS 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	1,453	1,888	1,828
Receipts:			
State of Kansas Gas Tax	2,722	2,540	2,520
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,722**	**2,540**	**2,520**
Resources Available:	**4,175**	**4,428**	**4,348**
Expenditures:			
Street Repair and Maint	240	250	250
Equipment Repair/Maintenance		250	250
Commodities	247	500	1,000
Transfer to Special Road/Repair/Equipmen	1,800	1,600	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,287**	**2,600**	**4,000**
Unencumbered Cash Balance Dec 31	1,888	1,828	348
2022/2023/2024 Budget Authority Amoun	2,400	2,600	4,000

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

CITY OF ELK FALLS

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(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	1,250	Cash Balance Jan 1	2,817	Cash Balance Jan 1	4,451	Cash Balance Jan 1	4,688	Cash Balance Jan 1	7,096	20,302
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from GOF	0			Transfer from Fire	2,400	Transfer from Sp.Hwy	1,800	State of Kansas	7,096	
				Donation	20	Transfer from GOF	1,000			
						Donation	905			
Total Receipts	0	Total Receipts	0	Total Receipts	2,420	Total Receipts	3,705	Total Receipts	7,096	13,221
Resources Available:	1,250	Resources Available:	2,817	Resources Available:	6,871	Resources Available:	8,393	Resources Available:	14,192	33,523
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Commodities	3,208	
								Hauling/blading	4,600	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	7,808	7,808
Cash Balance Dec 31	1,250	Cash Balance Dec 31	2,817	Cash Balance Dec 31	6,871	Cash Balance Dec 31	8,393	Cash Balance Dec 31	6,384	25,715 **
										25,715 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF ELK FALLS

will meet on August 21, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 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	16,353	20.688	28,550	50.328	54,580	26,553	64.665
Debt Service							
Library							
Special Parks/Recreation	983		800		1,400		
Fire Department	4,978		5,150		5,300		
Special Highway	2,287		2,600		4,000		
Non-Budgeted Funds	7,808						
Totals	32,409	20.688	37,100	50.328	65,280	26,553	64.665
						Revenue Neutral Rate **	*44.667*
Less: Transfers	5,200		6,100		12,800		
Net Expenditure	27,209		31,000		52,480		
Total Tax Levied	6,676		18,341		xxxxxxxxxxxxxxxxx		
Assessed Valuation	322,657		364,432		410,626		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

SANDRA SCHULTZ

City Official Title: CITY TREASURER

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

CITY OF ELK FALLS

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

ELK COUNTY

Revenue Neutral Rate*	44.667	Proposed Tax Rate	64.665

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 64.665. The date of our hearing is Aug 21 at 700 AM/(PM) and will be held at Elk Falls Jr Center 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 Wembly
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug 21, 2023

Resolution No. 129

Governing Body Member	Yes	No	No Vote
Carl Mitchell	X		
Riley Hall	X		
LARRY TOMLINSON	X		
Debra Crozier	X		
BARBARA CROZIER	X		
TOTAL			

Certified:

_____

Resolution No. 129

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 44.667 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 Aug 21 2023 (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 44.667 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 21 day of Aug '23 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

Charlene Weakley

City Clerk

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 64.165. The date of our hearing is Aug 21, 2023 at 7 AM/PM and will be held at Elk Falls Sr Center 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 July 10, 2023.

(Seal)

Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug 21, 2023

Resolution No. 129

Governing Body Member	Yes	No	No Vote
Carl Mitchell	X		
LARRY TOMLINSON	X		
Debra Crozier	X		
BARBARA CROZIER	X		
TOTAL			

Certified:

_____

State of Kansas
City

2024

PUBLIC NOTICE

Published in the Prairie Star on Aug. 10, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF ELK FALLS

will meet on August 21, 2023 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.

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General	16,353	20.688	28,550	50.328	54,580	26,553	64.665
Debt Service							
Library							
Special Parks/Recreation	983		800		1,400		
Fire Department	4,978		5,150		5,300		
Special Highway	2,287		2,600		4,000		
Non-Budgeted Funds	7,808						
Totals	32,409	20.688	37,100	50.328	65,280	26,553	64.665
						*Revenue Neutral Rate***	*44.667*
Less: Transfers	5,200		6,100		12,800		
Net Expenditure	27,209		31,000		52,480		
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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*

SANDRA SCHULTZ

City Official Title: CITY TREASURER