

LITTLE RIVER

2016

Computation to Determine Limit for 2016

Amount of Levy

1. Total tax levy amount in 2015 budget		+ \$	<u>93,694</u>
2. Debt service levy in 2015 budget		- \$	<u>305</u>
3. Tax levy excluding debt service		\$	<u>93,389</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :		+	<u>491</u>
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+	<u>31,308</u>	
5b. Personal property 2014	-	<u>31,179</u>	
5c. Increase in personal property (5a minus 5b)		+	<u>129</u>
			(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+	<u>0</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	-	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)		+	<u>0</u>
7. Valuation of property that has changed in use during 2015 :		+	<u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			<u>620</u>
9. Total estimated valuation July 1, 2015			<u>1,750,831</u>
10. Total valuation less valuation adjustment (9 minus 8)			<u>1,750,211</u>
11. Factor for increase (8 divided by 10)			<u>0.00035</u>
12. Amount of increase (11 times 3)		+ \$	<u>33</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$	<u>93,422</u>
14. Debt service levy in this 2016 budget			<u>2,292</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			<u>95,714</u>
16. Consumer Price Index for all urban consumers for calendar year 2014			<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$	<u>1,494</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$	<u>97,208</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2016

LITTLE RIVER

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	75,027	29,381	695	18	612	0
Debt Service	305	119	3	0	2	0
Library	7,520	2,945	70	2	61	0
EMPLOYEE BENEFIT	10,842	4,246	100	3	88	0
TOTAL	93,694	36,691	868	23	763	0

County Treas Motor Vehicle Estimate 36,691

County Treas Recreational Vehicle Estimate 868

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 763

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.39160

Recreational Vehicle Factor 0.00926

16/20 Vehicle Factor 0.00024

Commercial Vehicle Factor 0.00815

Watercraft Factor 0.00000

State of Kansas
City

LITTLE RIVER

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
GAS UTILITY FUND	GENERAL FUND	5,000	5,000	5,000	K.S.A. 12-825D
WATER UTILITY FUND	GENERAL FUND	10,000	10,000	10,000	K.S.A. 12-825D
WATER UTILITY FUND	SEWER UTILITY FUND	-	-	40,000	K.S.A. 12-825D
GENERAL FUND	EMPLOYEE BENEFIT	800	-	-	K.S.A 16-102
SPECIAL HIGHWAY	GENERAL FUND	3,673	-	-	K.S.A 12-16a16
GENERAL FUND	EQUIPMENT RESERVE	10,000	10,000	10,000	K.S.A. 12-1,117
Totals		29,473	25,000	65,000	
Adjustments*					
Adjusted Totals		29,473	25,000	65,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

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

Budgeted Year: 2016

Library found in: LITTLE RIVER
RICE

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	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$7,520	\$7,639
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,850	\$2,945
Recreational Vehicle Tax	\$15	\$70
16/20M Vehicle Tax	\$9	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$9,394	\$10,656
Difference in Total Taxes:	\$1,262	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,730,358	\$1,750,831
Did Assessed Valuation Decrease?	No	
Levy Rate	4.347	4.363
Difference in Levy Rate:	0.016	
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.

LITTLE RIVER

2016

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Government			
Salaries	42,639	44,000	46,000
Contractual	31,009	31,500	32,000
Commodities	14,080	15,000	16,000
Capital Outlay		10,000	129,800
Total	87,728	100,500	223,800
Public Safety			
Salaries	48,457	50,000	52,000
Contractual	2,298	2,500	2,700
Commodities	3,859	4,000	4,100
Capital Outlay	151	200	245
Total	54,765	56,700	59,045
Street Lights			
Salaries			
Contractual			
Commodities	10,004	10,500	11,000
Capital Outlay			
Total	10,004	10,500	11,000
Streets and Sidewalks			
Salaries			
Contractual			
Commodities	35,506	35,800	36,000
Capital Outlay			
Total	35,506	35,800	36,000
Parks and Recreation			
Salaries			
Contractual			
Commodities	3,267	3,300	3,500
Capital Outlay			
Total	3,267	3,300	3,500
Library			
Salaries			
Contractual			
Commodities	87	100	150
Capital Outlay			
Total	87	100	150
Historical Library			
Salaries			
Contractual			
Commodities	2,367	2,400	2,500
Capital Outlay			
Total	2,367	2,400	2,500
Other			
Salaries			
Contractual			
Commodities	5,686	5,800	6,000
Capital Outlay			
Total	5,686	5,800	6,000
Page Total	199,410	215,100	341,995

LITTLE RIVER

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	4,533	2,140	31
Receipts:			
Ad Valorem Tax	22	305	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			119
Recreational Vehicle Tax			3
16/20M Vehicle Tax			0
Commercial Vehicle Tax			2
Watercraft Tax			0
Interest on Idle Funds	13	15	17
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	35	320	141
Resources Available:	4,568	2,460	172
Expenditures:			
Principal Payment	842	876	911
Interest Payment	1,586	1,553	1,518
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	2,428	2,429	2,429
Unencumbered Cash Balance Dec 31	2,140	31	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	2,429	2,429	2,429
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,429
		Tax Required	2,257
		Delinquent Comp Rate: 1.6%	35
		Amount of 2015 Ad Valorem Tax	2,292

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	163	0	0
Receipts:			
Ad Valorem Tax	6,839	7,520	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	352		
Motor Vehicle Tax	1,765	1,850	2,945
Recreational Vehicle Tax	20	15	70
16/20M Vehicle Tax	8	9	2
Commercial Vehicle Tax	26		61
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,010	9,394	3,078
Resources Available:	9,173	9,394	3,078
Expenditures:			
Library Board Reimbursement	9,173	9,394	10,600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,173	9,394	10,600
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	9,200	9,400	10,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,600
		Tax Required	7,522
		Delinquent Comp Rate: 1.6%	117
		Amount of 2015 Ad Valorem Tax	7,639

Qualifies for :

LITTLE RIVER

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
EMPLOYEE BENEFIT			
Unencumbered Cash Balance Jan 1	183	398	125
Receipts:			
Ad Valorem Tax	10,160	10,842	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	465		
Motor Vehicle Tax	2,061	2,750	4,246
Recreational Vehicle Tax	27	22	100
16/20M Vehicle Tax	18	13	3
Commercial Vehicle Tax	17		88
Watercraft Tax			0
Transfer from General fund	800		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	13,548	13,627	4,437
Resources Available:	13,731	14,025	4,562
Expenditures:			
FICA and Medicare	3,757	4,000	4,500
KPERS	3,830	4,100	4,800
Workers Comp	5,746	5,800	5,900
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	13,333	13,900	15,200
Unencumbered Cash Balance Dec 31	398	125	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	18,000	18,600	15,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,200
		Tax Required	10,638
Delinquent Comp Rate:	1.6%		166
Amount of 2015 Ad Valorem Tax			10,804

Adopted Budget

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	1.6%		0
Amount of 2015 Ad Valorem Tax			0

LITTLE RIVER

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	500	0	2,180
Receipts:			
State of Kansas Gas Tax	14,186	14,180	14,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	14,186	14,180	14,200
Resources Available:	14,686	14,180	16,380
Expenditures:			
Street Repair and Maint	11,013	12,000	16,380
Transfer to General Fund	3,673		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	14,686	12,000	16,380
Unencumbered Cash Balance Dec 31	0	2,180	0
2014/2015/2016 Budget Authority Amount	30,716	15,520	16,380

Adopted Budget GAS UTILITY	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	84,257	119,183	153,983
Receipts:			
Charges to Customers	229,747	230,000	231,000
Connection Fees	1,760	1,800	1,900
Sales Tax	3,557	3,700	3,800
Other Revenue	1,393	1,400	1,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	236,457	236,900	238,300
Resources Available:	320,714	356,083	392,283
Expenditures:			
Personal Services	34,073	34,200	34,600
Contractual	20,129	20,300	20,600
Commodities	137,887	138,000	138,500
Capital Outlay	0	0	188,783
Sales Tax	3,661	3,800	3,900
Other	781	800	900
Transfer to General Fund	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	201,531	202,100	392,283
Unencumbered Cash Balance Dec 31	119,183	153,983	0
2014/2015/2016 Budget Authority Amount	240,406	290,957	392,283

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WATER UTILITY	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	261,806	272,038	281,614
Receipts:			
Charges to Customers	133,443	134,000	134,500
Connection Fees			
Water Protection Fees	711	800	900
Sales Tax	895	900	950
Interest on Idle Funds			
Miscellaneous	1,500	1,550	1,600
Does miscellaneous exceed 10% of Total R			
Total Receipts	136,549	137,250	137,950
Resources Available:	398,355	409,288	419,564
Expenditures:			
Personal Services	41,081	42,000	42,300
Contractual	22,373	22,600	22,800
Commodities	13,097	13,200	13,400
Capital Outlay	0	0	251,090
Debt Service	35,174	35,174	35,174
Sales Tax	851	900	950
Other	3,741	3,800	3,850
Transfer to General Fund	10,000	10,000	10,000
Transfer to Sewer Fund	0	0	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	126,317	127,674	419,564
Unencumbered Cash Balance Dec 31	272,038	281,614	0
2014/2015/2016 Budget Authority Amount	439,746	409,516	419,564

Adopted Budget SEWER UTILITY	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	52,208	52,164	45,805
Receipts:			
Charges to Customers	66,799	70,000	70,200
Other	21	0	0
Transfer From Water Fund	0	0	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	66,820	70,000	110,200
Resources Available:	119,028	122,164	156,005
Expenditures:			
Personal Services	31,272	31,500	32,200
Contractual	20,822	30,000	30,200
Commodities	2,477	2,600	2,800
Capital Outlay	0	0	78,546
Other	34	0	0
Debt Service	12,259	12,259	12,259
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	66,864	76,359	156,005
Unencumbered Cash Balance Dec 31	52,164	45,805	0
2014/2015/2016 Budget Authority Amount	121,173	122,849	156,005

LITTLE RIVER

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget SOLID WASTE UTILITY	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	15,095	16,675	18,275
Receipts:			
Charges for Services	30,257	30,500	30,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,257	30,500	30,900
Resources Available:	45,352	47,175	49,175
Expenditures:			
Contractual	28,677	28,900	29,300
Capital Outlay	0	0	19,875
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	28,677	28,900	49,175
Unencumbered Cash Balance Dec 31	16,675	18,275	0
2014/2015/2016 Budget Authority Amount	43,552	43,945	49,175

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
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:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

NOTICE OF BUDGET HEARING

The governing body of

LITTLE RIVER

will meet on August 10, 2015 at 7:15 PM at LITTLE RIVER CITY HALL 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 LITTLE RIVER CITY HALL and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	210,210	43.459	1,200,100	43.369	351,995	76,473	43.678
Debt Service	2,428		2,429	0.176	2,429	2,292	1.309
Library	9,173	4.304	9,394	4.347	10,600	7,639	4.363
EMPLOYEE BENEFIT	13,333	6.397	13,900	6.267	15,200	10,804	6.171
Special Highway	14,686		12,000		16,380		
GAS UTILITY	201,531		202,100		392,283		
WATER UTILITY	126,317		127,674		419,564		
SEWER UTILITY	66,864		76,359		156,005		
SOLID WASTE UTILITY	28,677		28,900		49,175		
Non-Budgeted Funds	1,044,000						
Totals	1,717,219	54.160	1,672,856	54.159	1,413,631	97,208	55.521
Less: Transfers	29,473		25,000		65,000		
Net Expenditure	1,687,746		1,647,856		1,348,631		
Total Tax Levied	92,469		93,694		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,707,384		1,730,358		1,750,831		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	40,472	39,662	38,820
Revenue Bonds	0	0	0
Other	606,838	580,187	552,630
Lease Purchase Principal	0	0	0
Total	647,310	619,849	591,450

*Tax rates are expressed in mills

SUZANNE PETERS

City Official Title: CITY CLERK.

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	0		
Debt Service	0		
Library	0		
EMPLOYEE BENEFIT	0		
TOTAL	0	0.000	0

2015 July 1 Valuation: 1,750,831

Valuation Factor: 1,750.831

Neighborhood Revitalization Subj to Rebate: 43,586

Neighborhood Revitalization factor: 43.586

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

State of Kansas }
County of Rice } ss

Denice Dater being duly sworn says on oath that he/she is the publisher of

The Monitor-Journal a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterruptedly for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached

was published in 1 consecutive issues of said newspaper, the first publication being in the issue of July 29, 2015 and the last publication being in the issue of July 29, 2015

Denice Dater
Publication Fee \$ 54.75

Subscribed and sworn to before me this 30th day of July, 2015
Shannon Myers
Notary Public

My commission expires Dec-Dec, 2018



NOTICE OF BUDGET HEARING

The governing body of
Little River

will meet on August 10, 2015 at 7:15 P.M. at Little River City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax. Detailed budget information is available at Little River City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2014 Actual		Current Year Estimate for 2015 Actual		Proposed Budget Year for 2016		Estimate Tax Rate*
	Exp.	Tax Rate*	Exp.	Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	
General	210,210	43.459	1,200,100	43.369	351,995	76,473	43.678
Debt Service	2,428		2,429	0.176	2,429	2,292	1.309
Library	9,173	4.304	9,394	4.347	10,600	7,639	4.363
Emp. Benefit	13,333	6.397	13,900	6.267	15,200	10,804	6.171
Spec. Hwy	14,686		12,000		16,380		
Gas Utility	201,531		202,100		392,283		
Water Utility	126,317		127,674		419,564		
Sewer Utility	66,864		76,359		156,005		
Solid Waste Utility	28,677		28,900		49,175		
Non-Budgeted Funds	1,044,000						
Totals	1,717,219	54.160	1,672,856	54.159	1,413,631	97,208	55.521
Less Trans.	29,473		25,000		65,000		
Net Exp.	1,687,746		1,647,856		1,348,631		
Tax Levied	92,469		93,694		xxxxxxxx		
Assessed Valuation	1,707,384		1,730,358		1,750,831		

Outstanding Indebtedness,

	2013	2014	2015
Jan. 1			
G.O. Bonds	40,472	39,662	38,820
Other	606,838	580,187	552,630
Total	647,310	619,849	591,450

*Tax rates are expressed in mills.
Suzanne Peters, City Clerk