State of Kansas
City

2024

CERTIFICATE

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
City of Ashland
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 Amount(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	552,500	203,465	54.929
Library	12-1220	8	20,000	15,723	4.245
Special Highway		9	33,193		
Special Parks & Recreation		9	8,269		
Water Utility		10	331,537		
Electric Utility		10	2,091,781		
Sewer Utility		11	123,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Non-Budgeted Funds-C		14			
Totals		xxxxxx	3,160,280	219,188	59.174
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			3,704,172
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate: 59.170

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: Oct 23 2023
Rebecca Mishler
County Clerk

Governing Body

CPA Summary
No assurance is provided.

City of Ashland

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	202,134	43,849	464	824	2,116	99
Debt Service						
Library	17,036	3,696	39	69	178	8
TOTAL	219,170	47,545	503	893	2,294	107

County Treas Motor Vehicle Estimate	47,545				
County Treas Recreational Vehicle Estimate		503			
County Treas 16/20M Vehicle Estimate			893		
County Treas Commercial Vehicle Tax Estimate				2,294	
County Treas Watercraft Tax Estimate					107

Motor Vehicle Factor	0.21693				
Recreational Vehicle Factor		0.00230			
16/20M Vehicle Factor			0.00407		
Commercial Vehicle Factor				0.01047	
Watercraft Factor					0.00049

City of Ashland 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
Water Utility	General	60,000	60,000	60,000	12-825d
Water Utility	Water Equip. Reserve	15,000	12,500	12,500	12-825d
Electric Utility	Equipment Reserve	55,000	60,000	60,000	12-825d
Electric Utility	General	125,000	125,000	125,000	12-825d
Electric Utility	Electric Reserve	65,000	60,000	65,000	12-825d
Sewer Utility	General		12,000	12,000	12-825d
Sewer Utility	Equipment Reserve		20,000	20,000	12-825d
General	Equipment Reserve			6,000	12-1,117
	Totals	320,000	349,500	360,500	
	Adjustments*				
	Adjusted Totals	320,000	349,500	360,500	

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

City of Ashland

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 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 Public Water Loan	1/28/2021	2/1/2036	2.54	422,358	386,948	8/1	8/1	9,675	24,362	9,052	24,985
Total Other					**386,948**			**9,675**	**24,362**	**9,052**	**24,985**
Total Indebtedness					**386,948**			**9,675**	**24,362**	**9,052**	**24,985**

City of Ashland

2024

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, 2023	Payments Due 2023	Payments Due 2024
Electric Expansion Project	7/27/2018	84	2.75	720,000	326,236	114,780	114,780
Bucket Truck	3/14/2019	72	2.74	90,000	45,103	17,001	17,001
Totals					**371,339**	**131,781**	**131,781**

*****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 Ashland
Clark 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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$15,843	$15,723
Delinquent Tax	$0	$0
Motor Vehicle Tax	$3,000	$3,696
Recreational Vehicle Tax	$56	$39
16/20M Vehicle Tax	$72	$69
Commercial Vehicle Tax	$109	$178
Watercraft Tax	$10	$8
TOTAL TAXES	$19,090	$19,713
Difference in Total Taxes:	$623	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#REF!	#REF!
Did Assessed Valuation Decrease?	#REF!	
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 see the below narrative for assistance from the State Library.

City of Ashland 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	25,046	91,224	72,475
Receipts:			
Ad Valorem Tax	174,894	187,985	xxxxxxxxxxxxxxxxx
Delinquent Tax	25,901		
Motor Vehicle Tax	44,879	46,425	43,849
Recreational Vehicle Tax	447	590	464
16/20M Vehicle Tax	600	827	824
Commercial Vehicle Tax		1,250	2,116
Watercraft Tax		110	99
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	879	892	958
Franchise Tax	14,931	13,000	13,200
Licenses	465	500	500
Fines	140	150	150
Interconnecting Links	21,340	21,355	21,355
Charges For:			
Cemetery	1,200	1,200	1,500
Pool	3,296	4,200	4,200
Use of Property:			
Farm Income	12,387	12,000	12,000
Airport Receipt	13,918	10,000	10,000
Transfer from Electric Utility	125,000	125,000	125,000
Transfer from Water Utility	60,000	60,000	60,000
Transfer from Sewer Utility		12,000	12,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,101	-15,233	-13,158
Miscellaneous	28,821		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**521,997**	**482,251**	**295,057**
Resources Available:	**547,043**	**573,475**	**367,532**

City of Ashland

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	547,043	573,475	367,532
Expenditures:			
General Government	183,509	215,000	253,000
Public Safety	15,000	15,000	15,000
Highways & Streets	215,081	213,500	221,000
Culture & Recreation	42,229	57,500	57,500
Transfers	0	0	6,000
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	455,819	501,000	552,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**455,819**	**501,000**	**552,500**
Unencumbered Cash Balance Dec 31	91,224	72,475	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	501,000	501,000	552,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	552,500
		Tax Required	184,968
	Delinquent Comp Rate:	10.0%	18,497
		Amount of 2023 Ad Valorem Tax	203,465

CPA Summary
No assurance is provided.

City of Ashland 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
General Operations	117,090	140,000	170,000
Cemetery	12,920	13,000	13,000
Employee Benefits	45,329	52,000	60,000
Nuisance Abatement	8,170	10,000	10,000
Total	**183,509**	**215,000**	**253,000**
Public Safety			
Fire Department	15,000	15,000	15,000
Total	**15,000**	**15,000**	**15,000**
Highways & Streets			
Streets & Alleys	214,858	212,500	220,000
Spraying	223	1,000	1,000
Total	**215,081**	**213,500**	**221,000**
Culture & Recreation			
Park Department	2,520	2,500	2,500
Swimming Pool	28,582	35,000	35,000
Airport	11,127	20,000	20,000
Total	**42,229**	**57,500**	**57,500**
Transfers			
Equipment Reserve			6,000
Total	0	0	**6,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page Total	**455,819**	**501,000**	**552,500**

(Note: Should agree with general sub-totals.)

City of Ashland 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,977	4,927	2,733
Receipts:			
Ad Valorem Tax	15,186	15,843	xxxxxxxxxxxxxxxx
Delinquent Tax	2,248		
Motor Vehicle Tax	4,044	3,000	3,696
Recreational Vehicle Tax	40	56	39
16/20M Vehicle Tax	49	72	69
Commercial Vehicle Tax		109	178
Watercraft Tax		10	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-617	-1,284	-1,017
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,950**	**17,806**	**2,973**
Resources Available:	**24,927**	**22,733**	**5,706**
Expenditures:			
Culture and Recreation:			
Appropriation to Related Mun. Entity	20,000	20,000	20,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,000**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	4,927	2,733	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	20,000	20,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	14,294
	Delinquent Comp Rate:	10.0%	1,429
		Amount of 2023 Ad Valorem Tax	15,723

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
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
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	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	20,000	20,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

City of Ashland 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	6,519	13,382	12,223
Receipts:			
State of Kansas Gas Tax	20,745	21,130	20,970
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,745**	**21,130**	**20,970**
Resources Available:	**27,264**	**34,512**	**33,193**
Expenditures:			
Commodities	13,882	22,289	33,193
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,882**	**22,289**	**33,193**
Unencumbered Cash Balance Dec 31	13,382	12,223	0
2022/2023/2024 Budget Authority Amount	39,079	22,289	33,193

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	5,540	6,419	7,311
Receipts:			
Liquor Tax	879	892	958
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**879**	**892**	**958**
Resources Available:	**6,419**	**7,311**	**8,269**
Expenditures:			
Commodities			8,269
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	**8,269**
Unencumbered Cash Balance Dec 31	6,419	7,311	0
2022/2023/2024 Budget Authority Amount	6,836	7,321	8,269

CPA Summary
No assurance is provided.

City of Ashland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,387	46,355	45,318
Receipts:			
Customer charges	283,454	290,000	290,000
Other Revenues			
Interest on Idle Funds	868	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**284,322**	**290,500**	**290,500**
Resources Available:	**354,709**	**336,855**	**335,818**
Expenditures:			
Production	36,626	55,000	55,000
Transmission & Distribution	71,629	80,000	80,000
General & Administrative	91,062	50,000	90,000
Transfer to General	60,000	60,000	60,000
Transfer to Water Equipment Reserve	15,000	12,500	12,500
KDHE Water Project Loan	34,037	34,037	34,037
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**308,354**	**291,537**	**331,537**
Unencumbered Cash Balance Dec 31	46,355	45,318	4,281
2022/2023/2024 Budget Authority Amount	321,537	291,537	331,537

Adopted Budget

Electric Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	218,844	161,407	194,626
Receipts:			
Customer charges	1,914,189	1,900,000	1,900,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,914,189**	**1,900,000**	**1,900,000**
Resources Available:	**2,133,033**	**2,061,407**	**2,094,626**
Expenditures:			
Production	1,255,261	1,070,000	1,230,000
Transmission & Distribution	188,407	300,000	320,000
General & Administrative	151,177	120,000	160,000
Electric Expansion Lease Payment	114,780	114,780	114,780
Bucket Truck Lease Payment	17,001	17,001	17,001
Transfer to Electric Reserve	65,000	60,000	65,000
Transfer to General	125,000	125,000	125,000
Transfer to Equipment Reserve	55,000	60,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,971,626**	**1,866,781**	**2,091,781**
Unencumbered Cash Balance Dec 31	161,407	194,626	2,845
2022/2023/2024 Budget Authority Amount	2,076,781	1,891,781	2,091,781

CPA Summary
No assurance is provided.

City of Ashland 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	5,383	35,176	48,176
Receipts:			
Customer Charges	104,925	103,000	103,000
Interest on Idle Funds	3,197	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,122**	**106,000**	**106,000**
Resources Available:	**113,505**	**141,176**	**154,176**
Expenditures:			
Production	19,683	16,000	25,000
Transmission & Distribution	14,045	13,000	16,000
General & Administrative	44,601	32,000	50,000
Debt Service			
Transfer to General		12,000	12,000
Transfer to Equipment Reserve		20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**78,329**	**93,000**	**123,000**
Unencumbered Cash Balance Dec 31	35,176	48,176	31,176
2022/2023/2024 Budget Authority Amount	83,000	93,000	123,000

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary
No assurance is provided.

2024

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**George Theis Jr. Mem.**		**Water Equip. Reserve**		**Electric Reserve**		**Little House Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	116,023	Cash Balance Jan 1	621	Cash Balance Jan 1	82,800	Cash Balance Jan 1	266,805	Cash Balance Jan 1	6,193	472,442
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer / Electric	55,000	Interest income	3	Transfer / Water	15,000	Transfer / Electric	65,000			
Total Receipts	55,000	Total Receipts	3	Total Receipts	15000	Total Receipts	65000	Total Receipts	0	135,003
Resources Available:	171,023	Resources Available:	624	Resources Available:	97,800	Resources Available:	331,805	Resources Available:	6,193	607,445
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	6,472	Commodities	184	Contractual Services	24,598	Contractual Services	19,895	Contractual Services	35	
Commodities	15,933			Commodities	6,013	Commodities	5,972	Commodities	418	
Capital Outlay	22,000					Capital Outlay	141,903			
Total Expenditures	44,405	Total Expenditures	184	Total Expenditures	30,611	Total Expenditures	167,770	Total Expenditures	453	243,423
Cash Balance Dec 31	126,618	Cash Balance Dec 31	440	Cash Balance Dec 31	67,189	Cash Balance Dec 31	164,035	Cash Balance Dec 31	5,740	**364,022** **
										364,022 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gifts & Grants		**Streetscape TA Grant**		**Fire Reserve**		**CDBG Water Grant**		**ARPA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	27,922	Cash Balance Dec 31	0	Cash Balance Dec 31	11,111	Cash Balance Dec 31	-26,331	Cash Balance Dec 31	28,280	40,982
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grant Match	36,820	Misc. Revenue	6,201	Debt Proceeds	95,196	Federal Grant	59,136	
						Federal Aid	53,266			
Total Receipts	0	Total Receipts	36820	Total Receipts	6201	Total Receipts	148462	Total Receipts	59136	250,619
Resources Available:	27,922	Resources Available:	36,820	Resources Available:	17,312	Resources Available:	122,131	Resources Available:	87,416	291,601
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	23,965	Contractual Services	37,052			Contractual Services	122,038	Contractual Services	83,784	
								Other	3,632	
Total Expenditures	23,965	Total Expenditures	37,052	Total Expenditures	0	Total Expenditures	122,038	Total Expenditures	87,416	270,471
Cash Balance Dec 31	3,957	Cash Balance Dec 31	-232	Cash Balance Dec 31	17,312	Cash Balance Dec 31	93	Cash Balance Dec 31	0	**21,130** **
										21,130 **

See Tab B

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

2024

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sanitation Fund		**CCLIP Highway**		**Customer Deposits**		**City Sales Tax**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,216	Cash Balance Dec 31	0	Cash Balance Dec 31	30,336	Cash Balance Dec 31		Cash Balance Dec 31		31,552
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	122,173	Miscellaneous	50,000	Receipts	10,567	Receipts	145,652			
Total Receipts	122,173	Total Receipts	50000	Total Receipts	10567	Total Receipts	145652	Total Receipts	0	328,392
Resources Available:	123,389	Resources Available:	50,000	Resources Available:	40,903	Resources Available:	145,652	Resources Available:	0	359,944
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	123,389	Miscellaneous	25,000	Miscellaneous	12,328	Contractual Services	150,876			
Total Expenditures	123,389	Total Expenditures	25,000	Total Expenditures	12,328	Total Expenditures	150,876	Total Expenditures	0	311,593
Cash Balance Dec 31	0	Cash Balance Dec 31	25,000	Cash Balance Dec 31	28,575	Cash Balance Dec 31	-5,224	Cash Balance Dec 31	0	48,351 **
							See Tab B			48,351 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Ashland

will meet on September 5, 2023 at 7:00 PM at City Hall, Ashland, KS 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 City Hall, Ashland, KS 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 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	455,819	54.682	501,000	56.912	552,500	203,465	54.928
Library	20,000	4.748	20,000	4.797	20,000	15,723	4.245
Special Highway	13,882		22,289		33,193		
Special Parks & Recreation					8,269		
Water Utility	308,354		291,537		331,537		
Electric Utility	1,971,626		1,866,781		2,091,781		
Sewer Utility	78,329		93,000		123,000		
Non-Budgeted Funds-A	243,423						
Non-Budgeted Funds-B	270,471						
Non-Budgeted Funds-C	311,593						
Totals	3,361,904	59.430	2,794,607	61.709	3,160,280	219,188	59.173
						*Revenue Neutral Rate***	*59.170*
Less: Transfers	320,000		349,500		360,500		
Net Expenditure	3,041,904		2,445,107		2,799,780		
Total Tax Levied	202,162		219,170		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,401,630		3,551,736		3,704,201		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	410,703	386,948
Lease Purchase Principal	635,186	489,661	371,339
Total	635,186	900,364	758,287

*Tax rates are expressed in mills

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

Kristi Lee

Official Title: City Clerk

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	188,991	51.021	13,158
Debt Service			0
Library	14,605	3.943	1,017
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	203,596	54.964	14,175

2023 July 1 Valuation: 3,704,201

Valuation Factor: 3,704.201

Neighborhood Revitalization Subj to Rebate: 257,893

Neighborhood Revitalization factor: 257.893

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 17th of August, 2023 being on the 17th day of August, 2023.

Subscribed and sworn to before me this 17th day of August, 2023.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 72.00

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Ashland
will meet on September 5, 2023 at 7:00 PM at City Hall, Ashland, KS 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.
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Other	0	410,703	386,948
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Total	635,186	900,364	758,287

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

Kristi Lee
Official Title: City Clerk

Resolution No. 385

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

WHEREAS, the Revenue Neutral Rate for the City of Ashland, Kansas was calculated as 59.170 mills by the Clark County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ashland, 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 ASHLAND:

The City of Ashland shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.170 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 5th day of September, 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Ashland, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023

Resolution No. 385

Governing Body Member	Yes	No	No Vote
Ryan Renshaw	X		
Holly Fast	X		
Marie Smyth	X		
Doug Roberts	X		
TOTAL			

Certified: Kristi A Lee