Clark County 2025

## CERTIFICATE

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
**Clark County**
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 4,498,462 | 1,830,950 | 40.690 |
| Special Bridge | 68-1135 | 7 | 288,000 | 46,068 | 1.024 |
| Employee Benefits | 12-16,102 | 8 | 1,667,000 | 1,198,579 | 26.637 |
| Special Alcohol | | 9 | 7,907 | | |
| Noxious Weed Cap Outlay | | 9 | 36,882 | | |
| Wireless 911 | | 10 | | | |
| 911 Land/Wireless/VOIP | | 10 | 278,698 | | |
| Non-Budgeted Funds-A | | 11 | | | |
| Non-Budgeted Funds-B | | 12 | | | |
| Non-Budgeted Funds-C | | 13 | | | |
| Non-Budgeted Funds-D | | 14 | | | |
| Non-Budgeted Funds-E | | | | | |
| | | | | | |
| **Totals** | | xxxxx | 6,776,949 | 3,075,597 | 68.351 |
| Budget Hearing Notice | | 16 | | | |
| | | | | | |
| Combined Rate and Budget Hearing | | 16 | | | |
| | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | 17 | | | |

| County Clerk's Use Only |
|---|
| 44,997,969 |
| Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 69.864 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Kennedy McKee & Company LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: Oct 18 2024
Rebecca Mishler
County Clerk

Jim Daily
Howard Widener
Dustin C McNeil

Governing Body

| CPA Summary |
|---|
| No assurance is provided. |

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,829,196 | 98,453 | 1,036 | 13,255 | 2,301 | 693 |
| Special Bridge | 45,212 | 2,433 | 26 | 328 | 57 | 17 |
| | | | | | | |
| Employee Benefits | 1,269,224 | 68,313 | 719 | 9,198 | 1,596 | 480 |
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| TOTAL | 3,143,632 | 169,199 | 1,781 | 22,781 | 3,954 | 1,190 |

County Treas Motor Vehicle Estimate 169,199

County Treas Recreational Vehicle Estimate 1,781

County Treas 16/20M Vehicle Estimate 22,781

County Treas Commercial Vehicle Tax Estimate 3,954

County Treas Watercraft Tax Estimate 1,190

Motor Vehicle Factor 0.05382

Recreational Vehicle Factor 0.00057

16/20M Vehicle Factor 0.00725

Commercial Vehicle Factor 0.00126

Watercraft Factor 0.00038

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Special Vehicle | General | 11,577 | 14,267 | 10,000 | 8-145 |
| General | Capital Improvement | | | 400,000 | 19-120 |
| General | Equipment Reserve | | | 320,000 | 19-119 |
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| | | | | | |
| | Total | 11577 | 14267 | 730000 | |
| | Adjustments* | | 14,267 | 10,000 | |
| | Adjusted Totals | 11577 | 0 | 720000 | |

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

Clark County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Clark County

2025

## 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 On Jan 1, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| None | | | | | | | |
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| | | | | **Totals** | **0** | **0** | **0** |

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

Clark County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,277,671 | 1,245,348 | 1,178,149 |
| Receipts: | | | |
| Ad Valorem Tax | 1,615,753 | 1,792,612 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 34,574 | 8,184 | 9,146 |
| Motor Vehicle Tax | 109,532 | 88,994 | 98,453 |
| Recreational Vehicle Tax | 1,153 | 1,143 | 1,036 |
| 16/20M Vehicle Tax | 16,288 | 12,919 | 13,255 |
| Commercial Vehicle Tax | | 2,212 | 2,301 |
| Watercraft Tax | | 548 | 693 |
| Gross Earnings (Intangible) Tax | 2,195 | 2,281 | 4,123 |
| Interest on Delinquent Tax | 24,863 | 20,000 | 20,000 |
| | | | |
| Mineral Production Tax | 16,427 | 10,000 | 10,000 |
| Special Highway Aid | 210,889 | 213,567 | 213,398 |
| State Equalization | 1,522 | 1,142 | 1,000 |
| | | | |
| Grants: | | | |
| State Health Grant | 12,000 | 9,000 | 9,000 |
| Other Grant | 155 | | |
| | | | |
| Licenses, Permits, & Fees: | | | |
| Heritage Fund | 1,830 | 1,800 | 1,800 |
| County Officer's Fees | 29,751 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| Charges for Services: | | | |
| County Health Services | 46,633 | 40,000 | 40,000 |
| County Health WIC | 2,221 | 2,500 | 2,500 |
| Sheriff Misc. Bond | 10,600 | | |
| Sheriff Inmate Money | 650 | | |
| | | | |
| Ambulance Service: | | | |
| Minneola | 30,150 | 20,000 | 20,000 |
| Ashland | 79,318 | 50,000 | 50,000 |
| | | | |
| Landfill | 93,081 | 70,000 | 70,000 |
| | | | |
| Transfer from Special Vehicle | 11,577 | 14,267 | 10,000 |
| | | | |
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| | | | |
| In Lieu of Tax - Wind Farm Allocation | 827,593 | 903,567 | 921,638 |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 118,332 | 90,000 | 75,000 |
| Neighborhood Revitalization Rebate | -10,664 | -47,606 | -48,559 |
| Miscellaneous | 50,721 | 10,000 | 10,000 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **3,337,144** | **3,342,130** | **1,559,784** |
| **Resources Available:** | **4,614,815** | **4,587,478** | **2,737,933** |

Clark County

2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 4,614,815 | 4,587,478 | 2,737,933 |
| Expenditures: | | | |
| Courthouse | 436,448 | 289,550 | 471,680 |
| Custodian | 55,311 | 64,080 | 62,450 |
| County Clerk | 126,497 | 136,620 | 140,975 |
| County Appraiser | 141,678 | 161,750 | 163,750 |
| County Treasurer | 123,377 | 134,340 | 139,000 |
| Register of Deeds | 103,936 | 102,800 | 105,160 |
| District Court | 40,944 | 49,600 | 64,000 |
| Tort Liability | 0 | 0 | 40,000 |
| County Commissioners | 69,027 | 77,973 | 80,165 |
| County Attorney | 98,964 | 112,160 | 112,660 |
| Election Expense | 24,053 | 57,690 | 58,585 |
| Conservation District | 26,800 | 26,800 | 27,604 |
| Sheriff | 592,541 | 571,915 | 626,000 |
| Emergency Preparedness | 18,826 | 15,350 | 17,700 |
| Operating Transfers | 0 | 0 | 720,000 |
| Road & Bridge | 876,322 | 947,450 | 999,150 |
| Noxious Weed | 72,438 | 99,312 | 100,150 |
| Ambulance | 202,079 | 217,850 | 225,198 |
| County Health | 96,390 | 75,630 | 75,630 |
| Sanitation | 84,123 | 95,550 | 95,050 |
| Appropriations | 153,083 | 151,279 | 151,925 |
| Iroquois Center | 26,630 | 21,630 | 21,630 |
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| | | | |
| | 0 | 0 | 0 |
| Expenditures: | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| **Subtotal** | 3,369,467 | 3,409,329 | 4,498,462 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **3,369,467** | **3,409,329** | **4,498,462** |
| Unencumbered Cash Balance Dec 31 | 1,245,348 | 1,178,149 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 3,380,233 | 4,508,229 | 4,498,462 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,498,462 |
| | | Tax Required | 1,760,529 |
| | Delinquent Comp Rate: | 4.0% | 70,421 |
| | | Amount of 2024 Ad Valorem Tax | 1,830,950 |

**CPA Summary**
No assurance is provided.

Clark County 2025

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Courthouse | | | |
| Personal Services | 53,926 | 21,800 | 77,355 |
| Contractual | 390,120 | 250,950 | 372,025 |
| Commodities | 22,644 | 15,200 | 20,700 |
| Capital Outlay | 376 | 1,600 | 1,600 |
| Reimbursed Expenditures | (30,618) | | |
| Total | 436,448 | 289,550 | 471,680 |
| Custodian | | | |
| Personal Services | 42,771 | 45,850 | 45,850 |
| Contractual | 520 | 600 | 600 |
| Commodities | 9,865 | 16,130 | 14,500 |
| Capital Outlay | 2,155 | 1,500 | 1,500 |
| Total | 55,311 | 64,080 | 62,450 |
| County Clerk | | | |
| Personal Services | 113,471 | 121,740 | 125,395 |
| Contractual | 11,289 | 12,300 | 12,800 |
| Commodities | 1,759 | 2,580 | 2,780 |
| Reimbursed Expenditures | (22) | | |
| Total | 126,497 | 136,620 | 140,975 |
| County Appraiser | | | |
| Personal Services | 77,046 | 84,650 | 84,650 |
| Contractual | 62,275 | 71,600 | 73,600 |
| Commodities | 2,280 | 3,800 | 3,800 |
| Capital Outlay | 77 | 1,700 | 1,700 |
| Reimbursed Expenditures | | | |
| Total | 141,678 | 161,750 | 163,750 |
| County Treasurer | | | |
| Personal Services | 116,426 | 120,940 | 124,600 |
| Contractual | 6,002 | 8,900 | 9,400 |
| Commodities | 959 | 4,500 | 5,000 |
| Reimbursed Expenditures | (10) | | |
| Total | 123,377 | 134,340 | 139,000 |
| Register of Deeds | | | |
| Personal Services | 88,892 | 81,500 | 83,860 |
| Contractual | 12,090 | 14,300 | 14,300 |
| Commodities | 2,954 | 7,000 | 7,000 |
| | | | |
| Total | 103,936 | 102,800 | 105,160 |
| District Court | | | |
| Contractual | 43,156 | 45,600 | 60,500 |
| Commodities | 841 | 1,500 | 1,500 |
| Capital Outlay | 2,067 | 2,500 | 2,000 |
| Reimbursed Expenditures | (5,120) | | |
| | | | |
| Total | 40,944 | 49,600 | 64,000 |
| Tort Liability | | | |
| Contractual | | | 40,000 |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 40,000 |
| | | | |
| Total - Page 6b | **1,028,191** | **938,740** | **1,187,015** |

Clark County 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| County Commissioners | | | |
| Personal Services | 66,257 | 73,023 | 75,215 |
| Contractual | 1,999 | 3,600 | 3,600 |
| Commodities | 771 | 1,350 | 1,350 |
| Capital Outlay | | | |
| Total | 69,027 | 77,973 | 80,165 |
| County Attorney | | | |
| Personal Services | 83,500 | 91,160 | 91,160 |
| Contractual | 13,744 | 15,000 | 15,500 |
| Commodities | 1,720 | 6,000 | 6,000 |
| Capital Outlay | | | |
| Total | 98,964 | 112,160 | 112,660 |
| Election Expense | | | |
| Personal Services | 12,252 | 12,740 | 13,635 |
| Contractual | 10,339 | 23,800 | 23,800 |
| Commodities | 4,118 | 21,150 | 21,150 |
| Capital Outlay | | | |
| Reimbursed Expenditures | (2,656) | | |
| Total | 24,053 | 57,690 | 58,585 |
| Conservation District | | | |
| Appropriation | 26,800 | 26,800 | 27,604 |
| | | | |
| | | | |
| | | | |
| Total | 26,800 | 26,800 | 27,604 |
| Sheriff | | | |
| Personal Services | 464,911 | 447,265 | 491,000 |
| Contractual | 71,168 | 65,550 | 71,900 |
| Commodities | 56,920 | 59,100 | 63,100 |
| Capital Outlay | | | |
| Reimbursed Expenditures | (458) | | |
| Total | 592,541 | 571,915 | 626,000 |
| Emergency Preparedness | | | |
| Personal Services | | | |
| Contractual | 2,923 | 3,450 | 4,200 |
| Commodities | 15,903 | 7,900 | 10,500 |
| Capital Outlay | | 4,000 | 3,000 |
| Total | 18,826 | 15,350 | 17,700 |
| Operating Transfers | | | |
| Transfer to Capital Improvement | | | 400,000 |
| Transfer to Equipment Reserve | | | 320,000 |
| | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 720,000 |
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| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6c | **830,211** | **861,888** | **1,642,714** |

Clark County 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Road & Bridge | | | |
| Personal Services | 386,985 | 396,000 | 447,700 |
| Contractual | 177,173 | 149,500 | 149,500 |
| Commodities | 336,756 | 364,450 | 364,450 |
| Capital Outlay | 9,598 | 37,500 | 37,500 |
| Reimbursed Expenditures | (294) | | |
| Budget Credit | (33,896) | | |
| Total | 876,322 | 947,450 | 999,150 |
| Noxious Weed | | | |
| Personal Services | 34,424 | 36,262 | 37,100 |
| Contractual | 8,402 | 13,800 | 13,800 |
| Commodities | 40,423 | 45,250 | 45,250 |
| Capital Outlay | | 4,000 | 4,000 |
| Reimbursed Expenditures | (10,811) | | |
| Total | 72,438 | 99,312 | 100,150 |
| Ambulance | | | |
| Personal Services | 63,194 | 48,650 | 51,498 |
| Contractual | 88,715 | 95,500 | 103,000 |
| Commodities | 49,560 | 60,700 | 62,700 |
| Capital Outlay | 610 | 13,000 | 8,000 |
| Reimbursed Expenditures | | | |
| Total | 202,079 | 217,850 | 225,198 |
| County Health | | | |
| Personal Services | 45,803 | 59,830 | 59,830 |
| Contractual | 5,187 | 5,300 | 5,300 |
| Commodities | 51,994 | 8,500 | 8,500 |
| Capital Outlay | 10,951 | 2,000 | 2,000 |
| Reimbursed Expenditures | (128) | | |
| Budget Credit from Grant | (17,417) | | |
| Total | 96,390 | 75,630 | 75,630 |
| Sanitation | | | |
| Personal Services | 34,847 | 39,000 | 39,000 |
| Contractual | 26,254 | 35,850 | 35,850 |
| Commodities | 23,022 | 15,200 | 15,200 |
| Capital Outlay | | 5,500 | 5,000 |
| Total | 84,123 | 95,550 | 95,050 |
| Appropriations | | | |
| Free Fair | 4,000 | 4,000 | 4,000 |
| Fair Building | 10,000 | 10,000 | 10,000 |
| Extension Council | 93,912 | 92,928 | 92,928 |
| Pioneer-Kier Museum | 45,171 | 44,351 | 44,997 |
| Total | 153,083 | 151,279 | 151,925 |
| Iroquois Center | | | |
| Appropriation | 26,630 | 21,630 | 21,630 |
| | | | |
| | | | |
| | | | |
| Total | 26,630 | 21,630 | 21,630 |
| | | | |
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| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6d | **1,511,065** | **1,608,701** | **1,668,733** |

Clark County 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
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| Total | 0 | 0 | 0 |
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| Total | 0 | 0 | 0 |
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| Total | 0 | 0 | 0 |
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| Total - Page 6f | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 1,028,191 | 938,740 | 1,187,015 |
| | | | |
| Total - Page 6c | 830,211 | 861,888 | 1,642,714 |
| | | | |
| Total - Page 6d | 1,511,065 | 1,608,701 | 1,668,733 |
| | | | |
| | | | |
| Total Detail Expenditures** | **3,369,467** | **3,409,329** | **4,498,462** |

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Clark County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Special Bridge** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 166,173 | 205,412 | 241,839 |
| Receipts: | | | |
| Ad Valorem Tax | 46,630 | 44,308 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 586 | 237 | 226 |
| Motor Vehicle Tax | 2,259 | 2,572 | 2,433 |
| Recreational Vehicle Tax | 24 | 33 | 26 |
| 16/20M Vehicle Tax | 287 | 373 | 328 |
| Commercial Vehicle Tax | | 64 | 57 |
| Watercraft Tax | | 16 | 17 |
| Other Receipts | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -308 | -1,176 | -1,222 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **49,478** | **46,427** | **1,865** |
| **Resources Available:** | **215,651** | **251,839** | **243,704** |
| Expenditures: | | | |
| Contractual Services | 10,239 | 10,000 | 288,000 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expe | | | |
| **Total Expenditures** | **10,239** | **10,000** | **288,000** |
| Unencumbered Cash Balance Dec 31 | 205,412 | 241,839 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 120,000 | 210,000 | 288,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 288,000 |
| | | Tax Required | 44,296 |
| | Delinquent Comp Rate: | 4.0% | 1,772 |
| | | Amount of 2024 Ad Valorem Tax | 46,068 |

**CPA Summary**
No assurance is provided.

Clark County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 567,818 | 697,311 | 459,656 |
| Receipts: | | | |
| Ad Valorem Tax | 1,436,252 | 1,243,840 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 19,810 | 7,289 | 6,346 |
| Motor Vehicle Tax | 72,268 | 79,264 | 68,313 |
| Recreational Vehicle Tax | 783 | 1,018 | 719 |
| 16/20 M Vehicle Tax | 8,241 | 11,506 | 9,198 |
| Commercial Vehicle Tax | | 1,971 | 1,596 |
| Watercraft Tax | | 489 | 480 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -9,498 | -33,032 | -31,788 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,527,856** | **1,312,345** | **54,864** |
| **Resources Available:** | **2,095,674** | **2,009,656** | **514,520** |
| Expenditures: | | | |
| Personal Services | 1,398,363 | 1,550,000 | 1,667,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,398,363** | **1,550,000** | **1,667,000** |
| Unencumbered Cash Balance Dec 31 | 697,311 | 459,656 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 1,675,000 | 1,675,000 | 1,667,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,667,000 |
| | | Tax Required | 1,152,480 |
| | Delinquent Comp Rate: | 4.0% | 46,099 |
| | | Amount of 2024 Ad Valorem Tax | 1,198,579 |

| Adopted Budget **0** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 4.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**
No assurance is provided.

Clark County 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Alcohol** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,037 | 6,419 | 6,877 |
| Receipts: | | | |
| Liquor Tax | 832 | 958 | 1,030 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **832** | **958** | **1,030** |
| **Resources Available:** | **6,869** | **7,377** | **7,907** |
| Expenditures: | | | |
| Contractual Services | 450 | 500 | 7,907 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **450** | **500** | **7,907** |
| Unencumbered Cash Balance Dec 31 | 6,419 | 6,877 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 7,887 | 6,937 | 7,907 |

Adopted Budget

| **Noxious Weed Cap Outlay** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,882 | 36,882 | 36,882 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **36,882** | **36,882** | **36,882** |
| Expenditures: | | | |
| Capital Outlay | | | 36,882 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **36,882** |
| Unencumbered Cash Balance Dec 31 | 36,882 | 36,882 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 36,882 | 36,882 | 36,882 |

**CPA Summary**
No assurance is provided.

Clark County 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Wireless 911** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,669 | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **1,669** | **0** | **0** |
| Expenditures: | | | |
| Contractual Services | 1,669 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,669** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 3,425 | 100 | 0 |

Adopted Budget

| **911 Land/Wireless/VOIP** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 194,485 | 248,698 | 218,698 |
| Receipts: | | | |
| Other Taxes | 63,205 | 60,000 | 60,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **63,205** | **60,000** | **60,000** |
| **Resources Available:** | **257,690** | **308,698** | **278,698** |
| Expenditures: | | | |
| Public Safety: | | | |
| Contractual Services | 8,992 | 90,000 | 278,698 |
| Reimbursed Expense | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **8,992** | **90,000** | **278,698** |
| Unencumbered Cash Balance Dec 31 | 248,698 | 218,698 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 288,024 | 214,484 | 278,698 |

**CPA Summary**
No assurance is provided.

Clark County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Treasurer Equip Reserve | | Diversion | | Pros. Attorney Trust | | Spec Prosecutor Trust | | Consol Spec Law Enforc Trus | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 6,000 | Cash Balance Jan 1 | 11,460 | Cash Balance Jan 1 | 5,897 | Cash Balance Jan 1 | 208,696 | Cash Balance Jan 1 | 491,136 | 723,189 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Fees | 3,667 | Fees | 441 | | | Miscellaneous | 13,132 | |
| Total Receipts | 0 | Total Receipts | 3,667 | Total Receipts | 441 | Total Receipts | 0 | Total Receipts | 13,132 | 17,240 |
| Resources Available: | 6,000 | Resources Available: | 15,127 | Resources Available: | 6,338 | Resources Available: | 208,696 | Resources Available: | 504,268 | 740,429 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | General Government | 116 | Commodities | 35,000 | Commodities | 100,331 | |
| | | | | | | Contractual Services | 11,500 | Contractual Services | 231,365 | |
| | | | | | | Capital Outlay | 4,577 | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 116 | Total Expenditures | 51,077 | Total Expenditures | 331,696 | 382,889 |
| Cash Balance Dec 31 | 6,000 | Cash Balance Dec 31 | 15,127 | Cash Balance Dec 31 | 6,222 | Cash Balance Dec 31 | 157,619 | Cash Balance Dec 31 | 172,572 | **357,540** ** |
| | | | | | | | | | | **357,540** ** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

Clark County

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-B

| (1) Fund Name: Conceal Carry License | | (2) Fund Name: Equipment Reserve | | (3) Fund Name: Capital Improvement | | (4) Fund Name: Sec Park & Rec | | (5) Fund Name: Bioterrorism Grant | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,707 | Unencumbered Cash Balance Jan 1 | 1,223,069 | Unencumbered Cash Balance Jan 1 | 1,029,991 | Unencumbered Cash Balance Jan 1 | 966 | Unencumbered Cash Balance Jan 1 | 2,126 | Total 2,261,859 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 162 | | | Operating Transfers | | Fees | | Grant Income | 8,976 | |
| | | | | Other | 13,652 | | | | | |
| Total Receipts | 162 | Total Receipts | 0 | Total Receipts | 13,652 | Total Receipts | 0 | Total Receipts | 8,976 | 22,790 |
| Resources Available: | 5,869 | Resources Available: | 1,223,069 | Resources Available: | 1,043,643 | Resources Available: | 966 | Resources Available: | 11,102 | 2,284,649 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | 698,688 | Capital Outlay | 11,930 | | | Personal Services | 5,305 | |
| | | | | | | | | Contractual Services | 3,624 | |
| Total Expenditures | 0 | Total Expenditures | 698,688 | Total Expenditures | 11,930 | Total Expenditures | 0 | Total Expenditures | 8,929 | 719,547 |
| Cash Balance Dec 31 | 5,869 | Cash Balance Dec 31 | 524,381 | Cash Balance Dec 31 | 1,031,713 | Cash Balance Dec 31 | 966 | Cash Balance Dec 31 | 2,173 | **1,565,102** ** |
| | | | | | | | | | | **1,565,102** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

Clark County

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-C

| (1) Fund Name: Reg of Deeds Technology | | (2) Fund Name: Treasurer Technology | | (3) Fund Name: Clerk Technology | | (4) Fund Name: Spec Machinery | | (5) Fund Name: Ambulance Cap Outlay | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 16,050 | Unencumbered Cash Balance Jan 1 | 9,043 | Unencumbered Cash Balance Jan 1 | 7,814 | Unencumbered Cash Balance Jan 1 | 370,159 | Unencumbered Cash Balance Jan 1 | 10,871 | Total 413,937 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 4,210 | Fees | 915 | Fees | 915 | | | | | |
| Total Receipts | 4,210 | Total Receipts | 915 | Total Receipts | 915 | Total Receipts | 0 | Total Receipts | 0 | 6,040 |
| Resources Available: | 20,260 | Resources Available: | 9,958 | Resources Available: | 8,729 | Resources Available: | 370,159 | Resources Available: | 10,871 | 419,977 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personal Services | 1,898 | | | | | Capital Outlay | 232,300 | | | |
| Total Expenditures | 1,898 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 232,300 | Total Expenditures | 0 | 234,198 |
| Cash Balance Dec 31 | 18,362 | Cash Balance Dec 31 | 9,958 | Cash Balance Dec 31 | 8,729 | Cash Balance Dec 31 | 137,859 | Cash Balance Dec 31 | 10,871 | **185,779** ** |
| | | | | | | | | | | **185,779** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

Clark County

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-D

| (1) Fund Name: Registered Offenders | | (2) Fund Name: Asset Forfeiture | | (3) Fund Name: District Court Technology | | (4) Fund Name: Special Vehicle | | (5) Fund Name: Fire Fuel Reduction Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,320 | Unencumbered Cash Balance Jan 1 | 34,106 | Unencumbered Cash Balance Jan 1 | 4,561 | Unencumbered Cash Balance Jan 1 | 11,577 | Unencumbered Cash Balance Jan 1 | 9,068 | Total 62,632 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Other | 1,000 | | | | | Licenses, Permits & Fees | 17,636 | | | |
| Total Receipts | 1,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 17,636 | Total Receipts | 0 | 18,636 |
| Resources Available: | 4,320 | Resources Available: | 34,106 | Resources Available: | 4,561 | Resources Available: | 29,213 | Resources Available: | 9,068 | 81,268 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | Commodities | 3,691 | | | |
| | | | | | | Contractual Services | 180 | | | |
| | | | | | | Reimbursed | -502 | | | |
| | | | | | | Operating Transfer | 11,577 | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 14,946 | Total Expenditures | 0 | 14,946 |
| Cash Balance Dec 31 | 4,320 | Cash Balance Dec 31 | 34,106 | Cash Balance Dec 31 | 4,561 | Cash Balance Dec 31 | 14,267 | Cash Balance Dec 31 | 9,068 | **66,322** ** |
| | | | | | | | | | | **66,322** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

Clark County

## NON-BUDGETED FUNDS (E)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-D

| (1) Fund Name: Covid 19 | | (2) Fund Name: Windfarm Project Maint | | (3) Fund Name: ARPA | | (4) Fund Name: Spec Law Enforcement | | (5) Fund Name: Spec Law Enforcement Office | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 15,727 | Cash Balance Jan 1 | 53,000 | Cash Balance Jan 1 | 371,819 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 440,546 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 15,727 | Resources Available: | 53,000 | Resources Available: | 371,819 | Resources Available: | 0 | Resources Available: | 0 | 440,546 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | Capital Outlay | 327,086 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 327,086 | Total Expenditures | 0 | Total Expenditures | 0 | 327,086 |
| Cash Balance Dec 31 | 15,727 | Cash Balance Dec 31 | 53,000 | Cash Balance Dec 31 | 44,733 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **113,460** ** |
| | | | | | | | | | | **113,460** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

State of Kansas
County

Clark County

2025

## NOTICE OF BUDGET HEARING

The governing body of
**Clark County**
will meet on August 7, 2024 at 1:30 PM at Clark County Courthouse, Ashland, Kansas 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 Clark County Courthouse, Ashland, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | | | | | | | |
| Courthouse | 436,448 | | 289,550 | | 471,680 | | |
| Custodian | 55,311 | | 64,080 | | 62,450 | | |
| County Clerk | 126,497 | | 136,620 | | 140,975 | | |
| County Appraiser | 141,678 | | 161,750 | | 163,750 | | |
| County Treasurer | 123,377 | | 134,340 | | 139,000 | | |
| Register of Deeds | 103,936 | | 102,800 | | 105,160 | | |
| District Court | 40,944 | | 49,600 | | 64,000 | | |
| Tort Liability | 0 | | 0 | | 40,000 | | |
| County Commissioners | 69,027 | | 77,973 | | 80,165 | | |
| County Attorney | 98,964 | | 112,160 | | 112,660 | | |
| Election Expense | 24,053 | | 57,690 | | 58,585 | | |
| Conservation District | 26,800 | | 26,800 | | 27,604 | | |
| Sheriff | 592,541 | | 571,915 | | 626,000 | | |
| Emergency Preparedness | 18,826 | | 15,350 | | 17,700 | | |
| Operating Transfers | 0 | | 0 | | 720,000 | | |
| Road & Bridge | 876,322 | | 947,450 | | 999,150 | | |
| Noxious Weed | 72,438 | | 99,312 | | 100,150 | | |
| Ambulance | 202,079 | | 217,850 | | 225,198 | | |
| County Health | 96,390 | | 75,630 | | 75,630 | | |
| Sanitation | 84,123 | | 95,550 | | 95,050 | | |
| Appropriations | 153,083 | | 151,279 | | 151,925 | | |
| Iroquois Center | 26,630 | | 21,630 | | 21,630 | | |
| **Total General** | 3,369,467 | 36.241 | 3,409,329 | 40.620 | 4,498,462 | 1,830,950 | 40.691 |
| Special Bridge | 10,239 | 1.048 | 10,000 | 1.004 | 288,000 | 46,068 | 1.024 |
| Employee Benefits | 1,398,363 | 32.279 | 1,550,000 | 28.185 | 1,667,000 | 1,198,579 | 26.637 |
| Special Alcohol | 450 | | 500 | | 7,907 | | |
| Noxious Weed Cap Outlay | | | | | 36,882 | | |
| Wireless 911 | 1,669 | | | | | | |
| 911 Land/Wireless/VOIP | 8,992 | | 90,000 | | 278,698 | | |
| Non-Budgeted Funds-A | 382,889 | | | | | | |
| Non-Budgeted Funds-B | 719,547 | | | | | | |
| Non-Budgeted Funds-C | 234,198 | | | | | | |
| Non-Budgeted Funds-D | 14,946 | | | | | | |
| Non-Budgeted Funds-E | 327,086 | | | | | | |
| Totals | 6,467,846 | 69.568 | 5,059,829 | 69.809 | 6,776,949 | 3,075,597 | 68.352 |
| | | | | | | *Revenue Neutral Rate* ** | *69.864* |
| Less: Transfers | 11,577 | | 0 | | 720,000 | | |
| Net Expenditure | 6,456,269 | | 5,059,829 | | 6,056,949 | | |
| Total Tax Levied | 3,141,989 | | 3,143,632 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 45,165,744 | | 45,031,893 | | 44,996,815 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills

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

Rebecca Mishler
County Clerk

**2025 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | 1,780,449 | 39.568 | 48,559 |
| Special Bridge | 44,797 | 0.996 | 1,222 |
| 0 | | | 0 |
| Employee Benefits | 1,165,520 | 25.902 | 31,788 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
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| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 2,990,766 | 66.466 | 81,569 |

2024 July 1 Valuation: 44,996,815

Valuation Factor: 44,996,815

Neighborhood Revitalization Subj to Rebate: 1,227,217

Neighborhood Revitalization factor: 1,227,217

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

State of Kansas
County

Clark County

2025

## NOTICE OF BUDGET HEARING

The governing body of
**Clark County**
will meet on August 7, 2024 at 1:30 PM at Clark County Courthouse, Ashland, Kansas 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 Clark County Courthouse, Ashland, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | | | | | | | |
| Courthouse | 436,448 | | 289,550 | | 471,680 | | |
| Custodian | 55,311 | | 64,080 | | 62,450 | | |
| County Clerk | 126,497 | | 136,620 | | 140,975 | | |
| County Appraiser | 141,678 | | 161,750 | | 163,750 | | |
| County Treasurer | 123,377 | | 134,340 | | 139,000 | | |
| Register of Deeds | 103,936 | | 102,800 | | 105,160 | | |
| District Court | 40,944 | | 49,600 | | 64,000 | | |
| Tort Liability | 0 | | 0 | | 40,000 | | |
| County Commissioners | 69,027 | | 77,973 | | 80,165 | | |
| County Attorney | 98,964 | | 112,160 | | 112,660 | | |
| Election Expense | 24,053 | | 57,690 | | 58,585 | | |
| Conservation District | 26,800 | | 26,800 | | 27,604 | | |
| Sheriff | 592,541 | | 571,915 | | 626,000 | | |
| Emergency Preparedness | 18,826 | | 15,350 | | 17,700 | | |
| Operating Transfers | 0 | | 0 | | 720,000 | | |
| Road & Bridge | 876,322 | | 947,450 | | 999,150 | | |
| Noxious Weed | 72,438 | | 99,312 | | 100,150 | | |
| Ambulance | 202,079 | | 217,850 | | 225,198 | | |
| County Health | 96,390 | | 75,630 | | 75,630 | | |
| Sanitation | 84,123 | | 95,550 | | 95,050 | | |
| Appropriations | 153,083 | | 151,279 | | 151,925 | | |
| Iroquois Center | 26,630 | | 21,630 | | 21,630 | | |
| **Total General** | 3,369,467 | 36.241 | 3,409,329 | 40.620 | 4,498,462 | 1,830,950 | 40.691 |
| Special Bridge | 10,239 | 1.048 | 10,000 | 1.004 | 288,000 | 46,068 | 1.024 |
| Employee Benefits | 1,398,363 | 32.279 | 1,550,000 | 28.185 | 1,667,000 | 1,198,579 | 26.637 |
| Special Alcohol | 450 | | 500 | | 7,907 | | |
| Noxious Weed Cap Outlay | | | | | 36,882 | | |
| Wireless 911 | 1,669 | | | | | | |
| 911 Land/Wireless/VOIP | 8,992 | | 90,000 | | 278,698 | | |
| Non-Budgeted Funds-A | 382,889 | | | | | | |
| Non-Budgeted Funds-B | 719,547 | | | | | | |
| Non-Budgeted Funds-C | 234,198 | | | | | | |
| Non-Budgeted Funds-D | 14,946 | | | | | | |
| Non-Budgeted Funds-E | 327,086 | | | | | | |
| Totals | 6,467,846 | 69.568 | 5,059,829 | 69.809 | 6,776,949 | 3,075,597 | 68.352 |
| | | | | | | *Revenue Neutral Rate* ** | *69.864* |
| Less: Transfers | 11,577 | | 0 | | 720,000 | | |
| Net Expenditure | 6,456,269 | | 5,059,829 | | 6,056,949 | | |
| Total Tax Levied | 3,141,989 | | 3,143,632 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 45,165,744 | | 45,031,893 | | 44,996,815 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

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

Rebecca Mishler
County Clerk



emailed to paper
7-19-24 - 10:19 a.m.

## 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 25th of July, 2024 being on the 25th day of July, 2024.

Subscribed and sworn to before me this 25th day of July, 2024.

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

**My Appointment Expires: 7/16/27**

Publication Fee: 96.00

State of Kansa
Coun

Clark County

2025

### NOTICE OF BUDGET HEARING

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**Clark County**
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| Total | 0 | 0 | 0 |

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

Rebecca Mishler
County Clerk