Marshall County 2025 State of Kansas
County

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Marshall 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	5,048,243	2,491,538	11.532
Debt Service	10-113	7	348,877		
Road & Bridge	68-5,101	8	4,164,451	3,075,916	14.238
Health Nurse	65-204	9	840,750	264,145	1.223
Recycling/HHW	CR#99-06-0	9	87,500	81,600	0.378
Agency on Aging	12-16880	10	499,863	411,255	1.904
Appraiser	19-436	10	244,100	201,269	0.932
Noxious Weed	2-1318	11	105,823	79,393	0.368
Election	25-2201a	11	112,500	10,924	0.051
Solid Waste	CR#87-1	12	652,588	54,051	0.251
Ambulance	65-6113	12	494,000	458,775	2.124
Employee Benefits	12-16,102	13	3,045,000	2,571,913	11.905
		13			
SpecialParks & Rec		14	23,648		
Special Alcohol		14	47,888		
Aging-KDOT		15	326,200		
Health Cap Outlay		15	35,993		
911 Local		16	152,789		
911 Special		16	30,019		
Emerg Mgt Cap Outlay		17	33,544		
Title IIIC		17	484,310		
Special Machinery		18	247,444		
Motor Vehicle Operating		18	32,200		
Election Equipment Reserve		19	31,410		
Nox Weed Cap Outlay		19	84,185		
Appraiser Cap Outlay		20	48,057		
Special Road & Bridge		21	1,241,103		
Risk Management		21	389,716		
Capital Improvement			5,176,660		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Non-Budgeted Funds-C		25			
Non-Budgeted Funds-D		26			
Totals		xxxxx	24,028,861	9,700,779	44.907
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		29			216,038,926
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		30			

Revenue Neutral Rate: 44.961

Assisted by:

Address:

Email:

Attest: 11-1 2024

Sandra K. Wilson
County Clerk

J. Kent Brumbell
Jon L. Ungerer
Brent Blevins

Governing Body

CLERK OF MARSHALL COUNTY SEAL KANSAS

CPA Summary

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	2,807,837	167,633	3,800	26,018	14,319	753
Debt Service						
Road & Bridge	2,671,239	159,480	3,615	24,752	13,623	716
Health Nurse	255,046	15,227	345	2,363	1,301	68
Recycling/HHW	61,599	3,678	83	571	314	17
Agency on Aging	435,461	25,998	589	4,035	2,221	117
Appraiser	258,810	15,452	350	2,398	1,320	69
Noxious Weed	81,710	4,878	111	757	417	22
Election	77,545	4,630	105	719	395	21
Solid Waste	19,478	1,163	26	180	99	5
Ambulance	420,728	25,119	569	3,898	2,146	113
Employee Benefits	2,610,024	155,825	3,532	24,185	13,310	700
TOTAL	9,699,477	579,083	13,125	89,876	49,465	2,601

County Treas Motor Vehicle Estimate 579,083

County Treas Recreational Vehicle Estimate 13,125

County Treas 16/20M Vehicle Estimate 89,876

County Treas Commercial Vehicle Tax Estimate 49,465

County Treas Watercraft Tax Estimate 2,601

Motor Vehicle Factor 0.05970

Recreational Vehicle Factor 0.00135

16/20M Vehicle Factor 0.00927

Commercial Vehicle Factor 0.00510

Watercraft Factor 0.00027

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
General	Capital Improvement	150,000			KSA 19-120
General	Sheriff's Cap Outlay	100,000			KSA 19-119
Road & Bridge	Special Road & Bridge	650,000			KSA 68-141g
Motor Vehicle Fund	General	2,197			KSA 8-145
Motor Vehicle Fund	Motor Vehicle Equipme	4,000			KSA 19-119
Agency on Aging	KDOT grant match	73,755	96,000		Comm Appr
Agency on Aging	Title IIIC	165,000	150,000		Comm Appr
General	Emerg Mgt Cap Out	20,000			KSA 19-119
Motor Vehicle Fund	Employee Benefits	17,337			KSA 12-16,102
	Total	1182289	246000	0	
	Adjustments*				
	Adjusted Totals	1182289	246000	0	

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

Marshall County

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:											
Sewer Project-Series 2002B											
Refunded	7/6/2021	3/1/2041	3.19	187,000	174,000	3/1	3/1	5,439	7,000	5,200	7,000
Total G.O. Bonds					**174,000**			**5,439**	**7,000**	**5,200**	**7,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**174,000**			**5,439**	**7,000**	**5,200**	**7,000**

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							
				Totals	**0**	**0**	**0**

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

Marshall 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	3,295,520	3,406,483	1,857,206
Receipts:			
Ad Valorem Tax	3,499,812	2,807,837	xxxxxxxxxxxxxxx
Delinquent Tax	2,628		
Motor Vehicle Tax	253,446	181,144	167,633
Recreational Vehicle Tax		3,833	3,800
16/20M Vehicle Tax		19,353	26,018
Commercial Vehicle Tax		16,223	14,319
Watercraft Tax		850	753
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	3,711	3,000	3,000
Other Taxes	16,186	5,000	10,000
Redemption	19,822	5,000	10,000
License Permits & Fees	143,570	95,000	100,000
Reimbursements and Grants	91,709	100,000	100,000
Use of Money and Property	435,632	150,000	150,000
Transfers In	2,197		
Windfarm			169,200
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,032	-18,403
Miscellaneous	18,011		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,486,724**	**3,374,208**	**736,320**
Resources Available:	**7,782,244**	**6,780,691**	**2,593,526**

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commissioner			
Salaries	92,348	97,600	97,600
Contractual	57,933	63,100	59,700
Commodities	6,587	5,000	7,000
Capital Outlay		1,500	1,500
Total	156,868	167,200	165,800
County Clerk			
Salaries	176,691	237,075	244,162
Contractual	6,052	12,150	12,700
Commodities	3,802	2,500	3,000
Capital Outlay		2,000	2,000
Total	186,545	253,725	261,862
County Treasurer			
Salaries	196,045	347,400	357,822
Contractual	27,983	41,800	41,800
Commodities	3,149	6,000	6,000
Capital Outlay		4,000	4,000
Total	227,177	399,200	409,622
County Building and Equipment			
Bldg Improvements & Equipment	86,487	110,000	100,000
Commodities			
Capital Outlay			
Total	86,487	110,000	100,000
County Attorney			
Salaries	204,611	216,360	222,789
Contractual	7,464	9,700	9,700
Commodities	2,022	2,000	2,000
Capital Outlay	1,389	2,000	2,000
Total	215,486	230,060	236,489
Register of Deeds			
Salaries	134,217	165,000	166,788
Contractual	4,638	11,920	13,845
Commodities	19,052	870	1,000
Capital Outlay	8,121	1,200	1,200
Total	166,028	178,990	182,833
Sheriff			
Salaries	1,299,856	1,494,460	1,566,074
Contractual	250,364	334,600	338,600
Commodities	174,741	250,500	208,000
Capital Outlay	125,576	114,300	134,000
Total	1,850,537	2,193,860	2,246,674
County Counselor			
Salaries			
Contractual	39,600	48,100	48,100
Commodities		1,000	1,000
Capital Outlay			
Total	39,600	49,100	49,100
Total - Page 6b	**2,928,728**	**3,582,135**	**3,652,380**

Marshall County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
District Court			
Salaries			
Contractual	141,981	173,046	182,675
Commodities	11,058	4,200	5,700
Capital Outlay	920	10,000	10,000
Total	153,959	187,246	198,375
Courthouse General			
Salaries			
Contractual	96,880	150,000	130,000
Commodities	5,579	20,000	18,500
Capital Outlay	3,913		1,000
Total	106,372	170,000	149,500
Emergency Management			
Salaries	98,810	93,630	101,419
Contractual	8,387	16,450	20,050
Commodities	9,900	22,750	23,500
Capital Outlay	1,507	3,000	5,000
Total	118,604	135,830	149,969
District Coroner			
Salaries		2,000	6,000
Contractual Services	34,533	30,000	30,000
Total	34,533	32,000	36,000
Computer & Maintenance			
Salaries			
Contractual	128,592	130,000	130,000
Commodities			
Capital Outlay			
Total	128,592	130,000	130,000
Juvenile Detention			
Salaries			
Contractual	7,810	13,000	11,000
Commodities			
Capital Outlay			
Total	7,810	13,000	11,000
Appropriations			
Kansas National Guard	1,934	1,934	1,934
Economic Development	65,000	65,000	75,000
Soil Conservation	43,500	44,500	45,000
RSVP	20,000	20,000	30,000
Fair	30,000	30,000	30,000
4-H Building	10,500	10,500	15,000
Historical	15,000	15,000	15,000
Extension Council	207,616	227,368	239,868
Mental Health Ret Workshop	55,000	55,000	55,000
Pawnee Mental Health	121,492	125,030	131,282
Marshall County Development Corp	4,200	4,200	4,200
PEPC	10,000	10,000	10,000
County Sanitarian	11,673	12,112	14,800
Total	595,915	620,644	667,084
Janitor			
Salaries	45,885	43,480	44,785
Commodities	5,359	9,150	9,150
Total	51,244	52,630	53,935
Total - Page 6c	**1,197,029**	**1,341,350**	**1,395,863**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6d	**0**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	**0**	**0**	**0**

Marshall County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	2,928,728	3,582,135	3,652,380
Total - Page 6c	1,197,029	1,341,350	1,395,863
Total - Page 6d	0	0	0
Total - Page 6e	0	0	0
Total Detail Expenditures**	**4,125,757**	**4,923,485**	**5,048,243**

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

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	348,588	348,727	348,877
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Other Taxes	139	150	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**139**	**150**	**0**
Resources Available:	**348,727**	**348,877**	**348,877**
Expenditures:			
New Debt			348,877
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**0**	**0**	**348,877**
Unencumbered Cash Balance Dec 31	348,727	348,877	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	351,418	348,588	348,877
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	348,877
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,195,993	744,075	262,836
Receipts:			
Ad Valorem Tax	2,593,165	2,671,239	xxxxxxxxxxxxxxxx
Delinquent Tax	1,954	0	
Motor Vehicle Tax	248,619	153,394	159,480
Recreational Vehicle Tax		3,158	3,615
16/20M Vehicle Tax		24,825	24,752
Commercial Vehicle Tax		13,869	13,623
Watercraft Tax		1,395	716
Special City & County Highway	543,366	591,230	573,554
Other Taxes	36,851	30,000	35,000
Reimbursements and grants	95,773	75,000	80,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,869	-19,584
Miscellaneous	4,906		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,524,634**	**3,550,241**	**871,156**
Resources Available:	**4,720,627**	**4,294,316**	**1,133,992**

Marshall County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,720,627	4,294,316	1,133,992
Expenditures from detail page:			
	3,326,552	4,031,480	4,164,451
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	3,326,552	4,031,480	4,164,451
Transfer to Special Road and Bridge	650,000		
Transfer to Special Machinery			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,976,552**	**4,031,480**	**4,164,451**
Unencumbered Cash Balance Dec 31	744,075	262,836	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,802,680	4,031,480	4,164,451
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,164,451
		Tax Required	3,030,459
	Delinquent Comp Rate:	1.5%	45,457
		Amount of 2024 Ad Valorem Tax	3,075,916

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries	1,086,480	1,216,580	1,254,551
Contractual	285,475	576,400	591,400
Commodities	1,665,509	1,978,500	2,058,500
Capital Outlay	289,088	260,000	260,000
Total	3,326,552	4,031,480	4,164,451
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	3,326,552	4,031,480	4,164,451

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Nurse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	744,660	565,985	161,879
Receipts:			
Ad Valorem Tax	102,992	255,046	xxxxxxxxxxxxxxx
Delinquent Tax	100	0	0
Motor Vehicle Tax	19,127	14,646	15,227
Recreational Vehicle Tax		302	345
16/20 M Vehicle Tax		2,370	2,363
Commercial Vehicle Tax		1,324	1,301
Watercraft Tax		133	68
Charges for services	524,012	475,000	400,000
Other taxes	2,803		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-477	-674
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**649,034**	**748,344**	**418,630**
Resources Available:	**1,393,694**	**1,314,329**	**580,509**
Expenditures:			
Salaries	282,465	382,200	360,500
Contractual	35,815	38,950	26,950
Commodities	506,155	379,300	453,300
Transfer to Health Bldg			
Capital Outlay	3,274		
Cash Forward (2025 column)		352,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**827,709**	**1,152,450**	**840,750**
Unencumbered Cash Balance Dec 31	565,985	161,879	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,201,250	800,450	840,750
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	840,750
		Tax Required	260,241
	Delinquent Comp Rate:	1.5%	3,904
		Amount of 2024 Ad Valorem Tax	264,145

Adopted Budget **Recycling/HHW**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,311	4,304	-7,259
Receipts:			
Ad Valorem Tax	45,614	61,599	xxxxxxxxxxxxxxx
Delinquent Tax	39		
Motor Vehicle Tax	2,651	3,537	3,678
Recreational Vehicle Tax		73	83
16/20 M Vehicle Tax		572	571
Commercial Vehicle Tax		320	314
Watercraft Tax		32	17
Charges for services	283	10,000	10,000
Reimbursements and grants	127		
Other Taxes	252		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-196	-298
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**48,966**	**75,937**	**14,365**
Resources Available:	**78,277**	**80,241**	**7,106**
Expenditures:			
Contractuals	73,973	87,500	87,500
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**73,973**	**87,500**	**87,500**
Unencumbered Cash Balance Dec 31	4,304	-7,259	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	72,500	87,500	87,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	87,500
See Tab D		Tax Required	80,394
	Delinquent Comp Rate:	1.5%	1,206
		Amount of 2024 Ad Valorem Tax	81,600

CPA Summary

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Agency on Aging**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	92,444	63,576	63,547
Receipts:			
Ad Valorem Tax	278,510	435,461	xxxxxxxxxxxxxxx
Delinquent Tax	221		
Motor Vehicle Tax	23,442	25,006	25,998
Recreational Vehicle Tax		515	589
16/20 M Vehicle Tax		4,047	4,035
Commercial Vehicle Tax		2,261	2,221
Watercraft Tax		227	117
Other taxes	3,060		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,196	-1,821
Miscellaneous	3,225		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**308,458**	**466,321**	**31,139**
Resources Available:	**400,902**	**529,897**	**94,686**
Expenditures:			
Salaries	64,849	78,000	85,000
Contractuals	24,978	57,050	74,600
Commodities	8,310	45,300	73,253
Capital Outlay	434	40,000	28,000
Transfer to Title IIIC	165,000	150,000	150,000
Transfer to KDOT	73,755	96,000	89,010
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**337,326**	**466,350**	**499,863**
Unencumbered Cash Balance Dec 31	63,576	63,547	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	375,655	466,350	499,863
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	499,863
		Tax Required	405,177
	Delinquent Comp Rate:	1.5%	6,078
		Amount of 2024 Ad Valorem Tax	411,255

Adopted Budget

Appraiser	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,520	35,117	27,824
Receipts:			
Ad Valorem Tax	235,840	258,810	xxxxxxxxxxxxxxx
Delinquent Tax	165		
Motor Vehicle Tax	15,245	14,862	15,452
Recreational Vehicle Tax		306	350
16/20 M Vehicle Tax		2,405	2,398
Commercial Vehicle Tax		1,344	1,320
Watercraft Tax		135	69
Reimbursementts and grants	5,279		
Other taxes	2,303		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,055	-1,608
Miscellaneous	801		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**259,633**	**276,807**	**17,981**
Resources Available:	**299,153**	**311,924**	**45,805**
Expenditures:			
Salaries	228,771	240,000	200,000
Contractuals	27,168	30,800	30,800
Commodities	5,020	6,000	6,000
Capital Outlay	3,077	7,300	7,300
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**264,036**	**284,100**	**244,100**
Unencumbered Cash Balance Dec 31	35,117	27,824	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	279,100	284,900	244,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,100
		Tax Required	198,295
	Delinquent Comp Rate:	1.5%	2,974
		Amount of 2024 Ad Valorem Tax	201,269

CPA Summary

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,580	35,150	22,026
Receipts:			
Ad Valorem Tax	92,907	81,710	xxxxxxxxxxxxxxx
Delinquent Tax	64		
Motor Vehicle Tax	5,224	4,692	4,878
Recreational Vehicle Tax		97	111
16/20 M Vehicle Tax		759	757
Commercial Vehicle Tax		424	417
Watercraft Tax		43	22
Reiumbursements and grants	1,998	4,000	
Other taxes	772		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-399	-608
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**100,965**	**91,326**	**5,577**
Resources Available:	**123,545**	**126,476**	**27,603**
Expenditures:			
Salaries	44,134	45,750	47,123
Contractual	4,499	7,900	7,900
Commodities	39,762	50,800	50,800
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**88,395**	**104,450**	**105,823**
Unencumbered Cash Balance Dec 31	35,150	22,026	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	103,250	104,450	105,823
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,823
		Tax Required	78,220
	Delinquent Comp Rate:	1.5%	1,173
		Amount of 2024 Ad Valorem Tax	79,393

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	72,263	120,340	96,159
Receipts:			
Ad Valorem Tax	44,561	77,545	xxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	3,029	1,382	4,630
Recreational Vehicle Tax		29	105
16/20 M Vehicle Tax		148	719
Commercial Vehicle Tax		124	395
Watercraft Tax		6	21
Other taxes	450		
Reimbursements		12,592	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-207	-292
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**48,077**	**91,619**	**5,578**
Resources Available:	**120,340**	**211,959**	**101,737**
Expenditures:			
Salaries		19,800	19,800
Contractuals		40,000	32,700
Commodities		53,000	28,000
Capital Outlay		3,000	32,000
Transfer to Election Equipment			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**115,800**	**112,500**
Unencumbered Cash Balance Dec 31	120,340	96,159	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	82,600	115,800	112,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,500
		Tax Required	10,763
	Delinquent Comp Rate:	1.5%	161
		Amount of 2024 Ad Valorem Tax	10,924

CPA Summary

Marshall County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	266,977	467,654	168,844
Receipts:			
Ad Valorem Tax	150,081	19,478	xxxxxxxxxxxxxxx
Delinquent Tax	98		
Motor Vehicle Tax	6,829	1,119	1,163
Recreational Vehicle Tax		23	26
16/20 M Vehicle Tax		181	180
Commercial Vehicle Tax		101	99
Watercraft Tax		10	5
Charges for Services	457,634	300,000	430,000
Reimbursements			
Other taxes	1,062		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-644	-981
Miscellaneous	1,641		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**617,345**	**320,268**	**430,492**
Resources Available:	**884,322**	**787,922**	**599,336**
Expenditures:			
Salaries	51,600	72,128	100,888
Contractuals	334,139	395,600	395,600
Commodities	29,415	26,350	31,100
Capital Outlay	1,514	125,000	125,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**416,668**	**619,078**	**652,588**
Unencumbered Cash Balance Dec 31	467,654	168,844	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	485,878	619,078	652,588
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	652,588
		Tax Required	53,252
	Delinquent Comp Rate:	1.5%	799
		Amount of 2024 Ad Valorem Tax	54,051

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,296	9,827	12,524
Receipts:			
Ad Valorem Tax	361,327	420,728	xxxxxxxxxxxxxxx
Delinquent Tax	256		
Motor Vehicle Tax	23,422	24,160	25,119
Recreational Vehicle Tax		497	569
16/20 M Vehicle Tax		3,910	3,898
Commercial Vehicle Tax		2,184	2,146
Watercraft Tax		220	113
Miscellaneous taxes	3,536		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,552	-2,364
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**388,541**	**450,147**	**29,481**
Resources Available:	**418,837**	**459,974**	**42,005**
Expenditures:			
Contractuals	409,010		
Axtell		38,400	38,400
Frankfort		52,800	52,800
Marysville		311,850	350,000
Waterville		44,400	52,800
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**409,010**	**447,450**	**494,000**
Unencumbered Cash Balance Dec 31	9,827	12,524	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	410,000	447,450	494,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	494,000
		Tax Required	451,995
	Delinquent Comp Rate:	1.5%	6,780
		Amount of 2024 Ad Valorem Tax	458,775

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Marshall 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	405,241	436,668	326,393
Receipts:			
Ad Valorem Tax	2,232,706	2,610,024	xxxxxxxxxxxxxxx
Delinquent Tax	1,398		
Motor Vehicle Tax	122,433	149,879	155,825
Recreational Vehicle Tax		3,086	3,532
16/20 M Vehicle Tax		24,256	24,185
Commercial Vehicle Tax		13,551	13,310
Watercraft Tax		1,363	700
Reimbursements and grants (ARPA)	113,385		
Other taxesq	20,385		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8,434	-12,849
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,490,307**	**2,793,725**	**184,703**
Resources Available:	**2,895,548**	**3,230,393**	**511,096**
Expenditures:			
Personnel services	2,458,880		
Employer portion of insurance		1,850,000	1,900,000
Unemployment		55,000	40,000
Liability		164,000	190,000
KPERS		425,000	450,000
Work Compensation		75,000	65,000
Social Security		335,000	400,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,458,880**	**2,904,000**	**3,045,000**
Unencumbered Cash Balance Dec 31	436,668	326,393	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,647,000	2,904,000	3,045,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,045,000
		Tax Required	2,533,904
	Delinquent Comp Rate:	1.5%	38,009
		Amount of 2024 Ad Valorem Tax	2,571,913

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	xxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SpecialParks & Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,938	18,648	21,148
Receipts:			
taxes and shared revenue	3,710	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,710**	**2,500**	**2,500**
Resources Available:	**18,648**	**21,148**	**23,648**
Expenditures:			
Contractual	0	0	23,648
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**23,648**
Unencumbered Cash Balance Dec 31	18,648	21,148	0
2023/2024/2025 Budget Authority Amoun	6,550	17,938	23,648

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	69,490	49,138	40,888
Receipts:			
taxes and sharedd revenue	7,098	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,098**	**7,000**	**7,000**
Resources Available:	**76,588**	**56,138**	**47,888**
Expenditures:			
Contractuals	27,450	15,250	47,888
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,450**	**15,250**	**47,888**
Unencumbered Cash Balance Dec 31	49,138	40,888	0
2023/2024/2025 Budget Authority Amoun	85,396	61,490	47,888

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aging-KDOT**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	338,514	387,997	325,497
Receipts:			
Use of money and property	178,566	175,000	175,000
Reimbursements	3,566		
Transfers from Agency on Aging	73,755	96,000	89,010
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**255,887**	**271,000**	**264,010**
Resources Available:	**594,401**	**658,997**	**589,507**
Expenditures:			
Other	206,404	333,500	326,200
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**206,404**	**333,500**	**326,200**
Unencumbered Cash Balance Dec 31	387,997	325,497	263,307
2023/2024/2025 Budget Authority Amount	269,450	333,500	326,200

Adopted Budget **Health Cap Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,037	35,993	35,993
Receipts:			
		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**48,037**	**35,993**	**35,993**
Expenditures:			
Capital Outlay	12,044	0	35,993
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,044**	**0**	**35,993**
Unencumbered Cash Balance Dec 31	35,993	35,993	0
2023/2024/2025 Budget Authority Amount	48,037	48,037	35,993

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Local**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	175,170	202,789	152,789
Receipts:			
taxes and shared revenue	79,553		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**79,553**	**0**	**0**
Resources Available:	**254,723**	**202,789**	**152,789**
Expenditures:			
Materials and supplies	51,934	50,000	152,789
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
~~**Total Expenditures**~~	~~**51,934**~~	~~**50,000**~~	**152,789**
Unencumbered Cash Balance Dec 31	202,789	152,789	0
2023/2024/2025 Budget Authority Amoun	216,411	195,170	152,789

Adopted Budget

911 Special	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,019	30,019	30,019
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**30,019**	**30,019**	**30,019**
Expenditures:			
	0	0	30,019
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**30,019**
Unencumbered Cash Balance Dec 31	30,019	30,019	0
2023/2024/2025 Budget Authority Amoun	30,019	30,019	30,019

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emerg Mgt Cap Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,658	33,544	33,544
Receipts:			
General transfer to Emerg Mgt Cap Outlay	20,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,000**	**0**	**0**
Resources Available:	**54,658**	**33,544**	**33,544**
Expenditures:			
	21,114	0	33,544
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,114**	**0**	**33,544**
Unencumbered Cash Balance Dec 31	33,544	33,544	0
2023/2024/2025 Budget Authority Amoun	34,658	34,658	33,544

Adopted Budget

Title IIIC	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	272,877	306,931	190,031
Receipts:			
Reimbursements and grants	238,587	200,000	200,000
Transfer from Agency on Aging	165,000	150,000	150,000
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**403,587**	**350,000**	**350,000**
Resources Available:	**676,464**	**656,931**	**540,031**
Expenditures:			
Personnel services	190,583	237,000	244,110
Contractual	23,772	44,700	47,000
Commodities	155,178	185,200	193,200
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**369,533**	**466,900**	**484,310**
Unencumbered Cash Balance Dec 31	306,931	190,031	55,721
2023/2024/2025 Budget Authority Amoun	443,850	466,900	484,310

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Marshall County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	526,733	247,444	247,444
Receipts:			
Transfer from Road & Bridge	0		
~~Miscellaneous income~~			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**526,733**	**247,444**	**247,444**
Expenditures:			
Capital Outlay	279,289	0	247,444
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**279,289**	**0**	**247,444**
Unencumbered Cash Balance Dec 31	247,444	247,444	0
2023/2024/2025 Budget Authority Amount	645,223	326,733	247,444

Adopted Budget

Motor Vehicle Operating	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,089	26,414	149,214
Receipts:			
Taxes and shared revenue	2,336	5,000	
License, permits and fees	142,450	150,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**144,786**	**155,000**	**0**
Resources Available:	**152,875**	**181,414**	**149,214**
Expenditures:			
Personnel Services	97,093	10,200	10,200
Contractual	4,640	6,000	6,000
Commodities	1,194	3,000	3,000
Capital Outlay		3,000	3,000
Transfer to General Fund	2,197	10,000	10,000
Transfer to Motor Vehicle Equip	4,000		
Transfer to Empl Benefits	17,337		
~~Cash Forward (2025 column)~~			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**126,461**	**32,200**	**32,200**
Unencumbered Cash Balance Dec 31	26,414	149,214	117,014
2023/2024/2025 Budget Authority Amount	149,000	32,200	32,200

CPA Summary

Marshall County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Election Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,410	31,410	31,410
Receipts:			
Transfer from Election			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**31,410**	**31,410**	**31,410**
Expenditures:			
Capital Outlay	0	0	31,410
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**31,410**
Unencumbered Cash Balance Dec 31	31,410	31,410	0
2023/2024/2025 Budget Authority Amoun	26,410	26,410	31,410

Adopted Budget

Nox Weed Cap Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	84,185	84,185	84,185
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**84,185**	**84,185**	**84,185**
Expenditures:			
Commodities	0	0	84,185
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**84,185**
Unencumbered Cash Balance Dec 31	84,185	84,185	0
2023/2024/2025 Budget Authority Amoun	89,885	78,485	84,185

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Marshall County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Appraiser Cap Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,057	48,057	48,057
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**48,057**	**48,057**	**48,057**
Expenditures:			
	0	0	48,057
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**48,057**
Unencumbered Cash Balance Dec 31	48,057	48,057	0
2023/2024/2025 Budget Authority Amoun	48,057	48,057	48,057

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Insurance payments		0	0
Transfers In	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Capital Outlay	0	0	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:			0

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Marshall County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,312,327	671,103	956,103
Receipts:			
Reimbursements	97,830		
Windfarm Receipts		285,000	285,000
Miscellaneous			
Transfer from Road & Bridge			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**97,830**	**285,000**	**285,000**
Resources Available:	**2,410,157**	**956,103**	**1,241,103**
Expenditures:			
Contractuals	34,627	0	1,241,103
Capital Outlay	1,704,427		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,739,054**	**0**	**1,241,103**
Unencumbered Cash Balance Dec 31	671,103	956,103	0
2023/2024/2025 Budget Authority Amoun	2,299,306	1,582,327	1,241,103

Adopted Budget

Risk Management	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	274,716	274,716	389,716
Receipts:			
Transfer In		115,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**115,000**	**0**
Resources Available:	**274,716**	**389,716**	**389,716**
Expenditures:			
	0	0	389,716
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**389,716**
Unencumbered Cash Balance Dec 31	274,716	389,716	0
2023/2024/2025 Budget Authority Amoun	274,716	0	389,716

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,005,566	3,917,860	4,860,860
Receipts:			
Windfarm Receips	485,000	485,000	315,800
Transfers in	196,708	458,000	
Miscellaneous	21,568		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**703,276**	**943,000**	**315,800**
Resources Available:	**4,708,842**	**4,860,860**	**5,176,660**
Expenditures:			
Capital Improvement Plan	790,982	0	5,176,660
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**790,982**	**0**	**5,176,660**
Unencumbered Cash Balance Dec 31	3,917,860	4,860,860	0
2023/2024/2025 Budget Authority Amoun	3,449,371	1,582,327	5,176,660

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		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:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:		0	0

CPA Summary

Marshall County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Tech Fund		(2) Fund Name: Pros Attny Training Fund		(3) Fund Name: Rd & Br Sales Tax		(4) Fund Name: Tourism Promo & Bed Tax		(5) Fund Name: Sp Law Enforcement		
Unencumbered Cash Balance Jan 1	21,981	Unencumbered Cash Balance Jan 1	5,719	Unencumbered Cash Balance Jan 1	524	Unencumbered Cash Balance Jan 1	4,036	Unencumbered Cash Balance Jan 1	709	Total 32,969
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	11,600	Miscellaneous	548	Reimbursement	1,390	Taxes & Revenue	608	Miscellaneous		
				Miscellaneous	699					
Total Receipts	11,600	Total Receipts	548	Total Receipts	2,089	Total Receipts	608	Total Receipts	0	14,845
Resources Available:	33,581	Resources Available:	6,267	Resources Available:	2,613	Resources Available:	4,644	Resources Available:	709	47,814
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	3,453	Miscellaneous	889	Contractual	1,325	Contractual		Miscellaneous		
Total Expenditures	3,453	Total Expenditures	889	Total Expenditures	1,325	Total Expenditures	0	Total Expenditures	0	5,667
Cash Balance Dec 31	30,128	Cash Balance Dec 31	5,378	Cash Balance Dec 31	1,288	Cash Balance Dec 31	4,644	Cash Balance Dec 31	709	42,147 **
										42,147 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Agency Special		(2) Fund Name: Sp Cnty Attorney		(3) Fund Name: Clerk's Tech Fund		(4) Fund Name: Treasurer's Tech Fund		(5) Fund Name: Sheriff's Cap Outlay		
Unencumbered Cash Balance Jan 1	71,239	Unencumbered Cash Balance Jan 1	15,895	Unencumbered Cash Balance Jan 1	22,590	Unencumbered Cash Balance Jan 1	23,765	Unencumbered Cash Balance Jan 1	189,690	323,179
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneou	159	Fees		Shared Revenue	2,900	Shared Revenue	2,900	Fees		
		Reimbursements						Miscellaneous	3,500	
		Miscellaneous	1,401					Transfers	100,000	
Total Receipts	159	Total Receipts	1,401	Total Receipts	2,900	Total Receipts	2,900	Total Receipts	103,500	110,860
Resources Available:	71,398	Resources Available:	17,296	Resources Available:	25,490	Resources Available:	26,665	Resources Available:	293,190	434,039
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc	33,896	Miscellaneous	4,670		0			Capital Outlay	85,825	
								Miscellaneous		
Total Expenditures	33,896	Total Expenditures	4,670	Total Expenditures	0	Total Expenditures	0	Total Expenditures	85,825	124,391
Cash Balance Dec 31	37,502	Cash Balance Dec 31	12,626	Cash Balance Dec 31	25,490	Cash Balance Dec 31	26,665	Cash Balance Dec 31	207,365	**309,648** **
										309,648 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Motor Vehicle Equip		(2) Fund Name: Hospital Sales Tax		(3) Fund Name: Conceal Carry		(4) Fund Name: Offender Registration		(5) Fund Name: Home City Sewer District		
Unencumbered Cash Balance Jan 1	20,000	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	3,043	Unencumbered Cash Balance Jan 1	4,703	Unencumbered Cash Balance Jan 1	129,492	157,238
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	4,000	Miscellaneous	1,323,289	Miscellaneous	572	Miscellaneous	3,100	Charges for services	29,323	
								Reimbursements		
								Miscellaneous	41	
								Interest	2,092	
								Tax	535	
Total Receipts	4,000	Total Receipts	1,323,289	Total Receipts	572	Total Receipts	3,100	Total Receipts	31,991	1,362,952
Resources Available:	24,000	Resources Available:	1,323,289	Resources Available:	3,615	Resources Available:	7,803	Resources Available:	161,483	1,520,190
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Miscellaneous	1,323,289		0		0	Miscellaneous	27,568	
Total Expenditures	0	Total Expenditures	1,323,289	Total Expenditures	0	Total Expenditures	0	Total Expenditures	27,568	1,350,857
Cash Balance Dec 31	24,000	Cash Balance Dec 31	0	Cash Balance Dec 31	3,615	Cash Balance Dec 31	7,803	Cash Balance Dec 31	133,915	**169,333** **
										169,333 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Emerg Mgt Grant		(2) Fund Name: Safe Kids Grant		(3) Fund Name: Maternal Child Health		(4) Fund Name: Immunizations		(5) Fund Name: State Formula Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,882	Cash Balance Jan 1	526	Cash Balance Jan 1	3,530	Cash Balance Jan 1	76	Cash Balance Jan 1	4,766	29,780
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	25,313		0	Grant	24,542	Grant	4,950	Grant	13,622	
								Transfers	2,660	
Total Receipts	25,313	Total Receipts	0	Total Receipts	24,542	Total Receipts	4,950	Total Receipts	16,282	71,087
Resources Available:	46,195	Resources Available:	526	Resources Available:	28,072	Resources Available:	5,026	Resources Available:	21,048	100,867
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	25,313	Commodities	110	Personnel	15,509	Personnel	4,350	Commodities	12,103	
				Commodities	570			Personnel	4,919	
				Contractuals	954					
Total Expenditures	25,313	Total Expenditures	110	Total Expenditures	17,033	Total Expenditures	4,350	Total Expenditures	17,022	63,828
Cash Balance Dec 31	20,882	Cash Balance Dec 31	416	Cash Balance Dec 31	11,039	Cash Balance Dec 31	676	Cash Balance Dec 31	4,026	37,039 **
										37,039 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: WIC		(2) Fund Name: Public Health Protection		(3) Fund Name: EBOLA		(4) Fund Name: Fed Land Management		(5) Fund Name: Opioid Settlement		
Unencumbered Cash Balance Jan 1	12,044	Unencumbered Cash Balance Jan 1	7,015	Unencumbered Cash Balance Jan 1	937	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	1,805	Total 21,801
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	32,783	Grant	11,833		0	Reimbursements	19,035	Miscellaneous	16,658	
Total Receipts	32,783	Total Receipts	11,833	Total Receipts	0	Total Receipts	19,035	Total Receipts	16,658	80,309
Resources Available:	44,827	Resources Available:	18,848	Resources Available:	937	Resources Available:	19,035	Resources Available:	18,463	102,110
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	21,877	Personnel	4,801		0	Contractual	19,035		0	
Contractual	913	Contractual	904							
Commodities	6,525	Capital Outlay	4,060							
		Commodities	104							
Total Expenditures	29,315	Total Expenditures	9,869	Total Expenditures	0	Total Expenditures	19,035	Total Expenditures	0	58,219
Cash Balance Dec 31	15,512	Cash Balance Dec 31	8,979	Cash Balance Dec 31	937	Cash Balance Dec 31	0	Cash Balance Dec 31	18,463	43,891 **
										43,891 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Covid-19 IAP Supp 3		KDHE ELC Staffing Gran		ARPA		Covid 19 IAP		Universal Home		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	-6,421	Cash Balance Jan 1	1,203,312	Cash Balance Jan 1	53,052	Cash Balance Jan 1	37,140	1,287,083
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursement	2,725	Grant	13,036	Grant	24,701	Grant		Grant	36,056	
				Miscellaneous						
Total Receipts	2,725	Total Receipts	13,036	Total Receipts	24,701	Total Receipts	0	Total Receipts	36,056	76,518
Resources Available:	2,725	Resources Available:	6,615	Resources Available:	1,228,013	Resources Available:	53,052	Resources Available:	73,196	1,363,601
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	2,725	Personnel	5,850	Contractual	43,138	Commodities	46,708	Personnel	11,324	
		Capital Outlay		Grant Expenditures	398,928	Capital Outlay	3,030	Contractual	913	
								Capital Outlay	60,959	
Total Expenditures	2,725	Total Expenditures	5,850	Total Expenditures	442,066	Total Expenditures	49,738	Total Expenditures	73,196	573,575
Cash Balance Dec 31	0	Cash Balance Dec 31	765	Cash Balance Dec 31	785,947	Cash Balance Dec 31	3,314	Cash Balance Dec 31	0	790,026 **
										790,026 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
LATCF Recovery		Health Dept Bldg							
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	0	Cash Balance Jan 1	948,362	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Reimbursement	100,000	Grant	77,100	Grant		Grant		Grant	
Interest	449			Miscellaneous					
Total Receipts	100,449	Total Receipts	77,100	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	100,449	Resources Available:	1,025,462	Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual	2,500	Capital Outlay	971,265	Contractual		Commodities		Personnel	
Grant Expenditures	24,522	Capital Outlay		Grant Expenditures		Capital Outlay		Contractual	
								Capital Outlay	
Total Expenditures	27,022	Total Expenditures	971,265	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	73,427	Cash Balance Dec 31	54,197	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

**Note: These two block figures sl

State of Kansas
County

Marshall County 2025

NOTICE OF BUDGET HEARING

The governing body of
Marshall County
will meet on August 15, 2024 at 8:30 a.m. at Marshall County Commissioners Meeting Room 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 1201 Broadway, Marysville, KS 66508 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	4,375,761	16.363	4,923,485	12.938	5,048,243	2,491,538	11.548
Debt Service					348,877		
Road & Bridge	3,976,552	12.337	4,031,480	12.308	4,164,451	3,075,916	14.256
Health Nurse	827,709	0.490	1,152,450	1.175	840,750	264,145	1.224
Recycling/HHW	73,973	0.217	87,500	0.284	87,500	81,600	0.378
Agency on Aging	337,326	1.325	466,350	2.007	499,863	411,255	1.906
Appraiser	264,036	1.122	284,100	1.193	244,100	201,269	0.933
Noxious Weed	88,395	0.442	104,450	0.377	105,823	79,393	0.368
Election		0.212	115,800	0.357	112,500	10,924	0.051
Solid Waste	416,668	0.714	619,078	0.090	652,588	54,051	0.251
Ambulance	409,010	1.719	447,450	1.939	494,000	458,775	2.126
Employee Benefits	2,458,880	10.622	2,904,000	12.026	3,045,000	2,571,913	11.920
SpecialParks & Rec					23,648		
Special Alcohol	27,450		15,250		47,888		
Aging-KDOT	206,404		333,500		326,200		
Health Cap Outlay	12,044				35,993		
911 Local	51,934		50,000		152,789		
911 Special					30,019		
Emerg Mgt Cap Outlay	21,114				33,544		
Title IIIC	369,533		466,900		484,310		
Special Machinery	279,289				247,444		
Motor Vehicle Operating	126,461		32,200		32,200		
Election Equipment Reser					31,410		
Nox Weed Cap Outlay					84,185		
Appraiser Cap Outlay					48,057		
#REF!							
Special Road & Bridge	1,739,054				1,241,103		
Risk Management					389,716		
Capital Improvement	790,982				5,176,660		
Non-Budgeted Funds-A	5,667						
Non-Budgeted Funds-B	124,391						
Non-Budgeted Funds-C	1,350,857						
Non-Budgeted Funds-D	63,828						
Totals	18,397,318	45.563	16,033,993	44.694	24,028,861	9,700,779	44.961
						*Revenue Neutral Rate ** *	*44.961*
Less: Transfers	1,182,289		246,000		0		
Net Expenditure	17,215,029		15,787,993		24,028,861		
Total Tax Levied	9,746,554		9,699,477		xxxxxxxxxxxxxxxxx		
Assessed Valuation	212,853,275		217,023,750		215,761,826		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	181,000	181,000	174,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	181,000	181,000	174,000

*Tax rates are expressed in mills

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

Sandra K. Wilson
Marshall County Clerk

BUDGET HEARING

NOTICE OF BUDGET HEARING

The governing body of
Marshall County
will meet on August 15, 2024 at 8:30 a.m. at Marshall County Commissioners Meeting Room 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 1201 Broadway, Marysville, KS 66508 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax established 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	4,175,761	16.363	4,923,465	12.938	5,018,243	2,491,538	10.548
Debt Service					345,977		
Road & Bridge	3,976,552	12.237	4,031,480	12.308	4,164,451	3,075,916	14.356
Health Nurse	827,789	0.490	1,152,450	1.775	840,750	264,145	1.224
Recycling/HHW	73,973	0.217	87,500	0.284	87,500	81,600	0.378
Agency on Aging	337,326	1.325	466,350	3.007	499,863	411,255	1.906
Appraiser	264,036	1.122	284,180	1.193	244,100	201,209	0.933
Noxious Weed	88,395	0.442	104,450	0.327	105,923	79,393	0.368
Election		0.212	115,800	0.357	112,500	10,924	0.051
Solid Waste	416,668	0.734	619,078	0.090	652,598	54,051	0.251
Ambulance	409,018	1.919	447,450	1.939	491,000	458,775	2.126
Employee Benefits	2,458,850	10.622	2,934,000	12.026	3,035,000	2,576,313	11.939
Special/Parks & Rec					23,648		
Special Alcohol	27,450		19,240		47,886		
Aging-KDOT	206,404		333,500		326,200		
Health Cap Outlay	12,044				35,993		
911 Local	51,934		50,000		152,789		
911 Special					30,049		
Emerg Mgt Cap Outlay	21,114				33,548		
Title IIIC	369,533		466,900		484,310		
Special Machinery	379,289				242,443		
Motor Vehicle Operating	126,461		32,200		32,200		
Election Equipment Reser					24,400		
Non Weed Cap Outlay					84,185		
Appraiser Cap Outlay					48,057		
#REF!							
Special Road & Bridge	1,739,034				1,341,103		
Risk Management					389,716		
Capital Improvement	799,962				5,176,660		
Non-Budgeted Funds-A	5,667						
Non-Budgeted Funds-B	324,394						
Non-Budgeted Funds-C	1,350,857						
Non-Budgeted Funds-D	63,928						
Totals	18,197,318	45.563	16,033,993	44.694	24,038,861	9,200,779	44.961
						Revenue Neutral Rate **	44.701
Less: Transfers	1,182,289		246,000		0		
Net Expenditure	17,015,029		15,787,993		24,038,861		
Total Tax Levied	9,716,554		9,699,477		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	212,953,273		212,033,750		215,266,816		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	181,000	181,000	174,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	181,000	181,000	174,000

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

Sandra K. Wilson
Marshall County Clerk

(First published in The Marysville Advocate on Thursday, Aug 1, 2024)