Clark County 2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Fund	**K.S.A.**				
General	79-1946	6	3,817,304	1,461,184	34.019
Special Bridge	68-1135	7	230,000	44,875	1.045
Employee Benefits	12-16,102	8	1,675,000	1,423,514	33.142
Special Alcohol		9	9,169		
Noxious Weed Cap Outlay		9	36,882		
911 Land/Wireless/VOIP		10	278,045		
Non-Budgeted Funds-A		11			
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Totals		xxxxxx	6,046,400	2,929,573	68.206
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Combined Rate and Budget Hearing					
RNR Hearing Notice					
Neighborhood Revitalization		17			

County Clerk's Use Only
429,523,55
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	71.599
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: October 14 2025

County Clerk

Jim Daily
Dustin C. Mcphail
Jalin Johnson

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,830,950	94,150	1,101	14,553	2,135	642
Special Bridge	46,068	2,369	28	366	54	16
0						
Employee Benefits	1,198,579	61,633	721	9,526	1,397	420
TOTAL	3,075,597	158,152	1,850	24,445	3,586	1,078

County Treas Motor Vehicle Estimate 158,152

County Treas Recreational Vehicle Estimate 1,850

County Treas 16/20M Vehicle Estimate 24,445

County Treas Commercial Vehicle Tax Estimate 3,586

County Treas Watercraft Tax Estimate 1,078

Motor Vehicle Factor 0.05142

Recreational Vehicle Factor 0.00060

16/20M Vehicle Factor 0.00795

Commercial Vehicle Factor 0.00117

Watercraft Factor 0.00035

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Special Vehicle	General	14,267	10,000	10,000	KSA 8-145
	Total	14267	10000	10000	
	Adjustments*		10,000	10,000	
	Adjusted Totals	14267	0	0	

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

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, 2025	Payments Due 2025	Payments Due 2026
2024 Mack P164T Truck	3/22/2024	48	7.37	169,907	141,188	28,719	28,719
				Totals	**141,188**	**28,719**	**28,719**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,245,348	1,299,829	884,149
Receipts:			
Ad Valorem Tax	1,754,353	1,757,712	xxxxxxxxxxxxxxxxx
Delinquent Tax	15,354	9,146	9,155
Motor Vehicle Tax	101,948	98,453	94,150
Recreational Vehicle Tax	1,071	1,036	1,101
16/20M Vehicle Tax	14,093	13,255	14,553
Commercial Vehicle Tax		2,301	2,135
Watercraft Tax		693	642
Gross Earnings (Intangible) Tax	2,247	4,123	5,809
Interest on Delinquent Tax	23,963	20,600	20,000
Mineral Production Tax	11,522	10,000	10,000
Special Highway Aid	216,340	214,110	214,110
State Equalization	1,142	1,000	1,000
Reimbursed Road & Bridge	30,211		
Grants:			
State Health Grant	25,776	12,000	12,000
Other Grant	500		
Licenses, Permits, & Fees:			
Heritage Fund	1,907	1,800	1,800
County Officer's Fees	29,250	26,000	25,000
Coroner fees	120		
Charges for Services:			
County Health Services	53,413	40,000	40,000
County Health WIC	2,728	2,500	2,500
Sheriff Misc. Bond	5,500		
Ambulance Service:			
Minneola	19,763	15,000	15,000
Ashland	41,024	50,000	50,000
Landfill	119,004	90,000	70,000
Transfer from Special Vehicle	14,267	10,000	10,000
In Lieu of Tax - Wind Farm Allocation	799,319	861,027	878,248
In Lieu of Taxes (IRB)			
Interest on Idle Funds	139,983	85,000	80,000
Neighborhood Revitalization Rebate	-16,367	-48,559	-29,033
Miscellaneous	47,855	27,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,456,286**	**3,304,197**	**1,528,170**
Resources Available:	**4,701,634**	**4,604,026**	**2,412,319**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,701,634	4,604,026	2,412,319
Expenditures:			
Courthouse	215,181	471,680	477,005
Custodian	61,031	62,450	64,300
County Clerk	146,517	140,975	143,980
County Appraiser	145,158	163,750	171,000
County Treasurer	134,393	139,000	141,400
Register of Deeds	101,582	105,160	107,700
District Court	69,000	64,000	74,500
County Commissioners	67,181	80,165	64,900
County Attorney	103,955	112,660	104,500
Election Expense	36,980	40,000	58,650
Conservation District	26,800	27,604	28,432
Sheriff	590,233	626,000	690,300
Emergency Preparedness	16,952	17,700	18,700
Road & Bridge	916,719	999,150	1,021,950
Noxious Weed	77,800	100,150	98,050
Ambulance	213,582	225,198	238,100
County Health	104,459	75,630	75,630
Sanitation	79,813	95,050	87,250
Free Fair / Fair Building	14,000	14,000	14,000
Extension Council	92,928	92,928	94,000
Pioneer-Kier Museum	45,171	44,997	42,957
Iroquois Center	21,630	21,630	0
Other	120,740	0	0
Subtotal	3,401,805	3,719,877	3,817,304
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,401,805**	**3,719,877**	**3,817,304**
Unencumbered Cash Balance Dec 31	1,299,829	884,149	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,508,229	4,498,462	3,817,304
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,817,304
		Tax Required	1,404,985
	Delinquent Comp Rate:	4.0%	56,199
		Amount of 2025 Ad Valorem Tax	1,461,184

CPA Summary
No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse			
Personal Services	56,959	77,355	61,380
Contractual	248,084	372,025	397,025
Commodities	13,778	20,700	17,000
Capital Outlay	1,625	1,600	1,600
Reimbursed Expenditures	(105,265)		
Total	215,181	471,680	477,005
Custodian			
Personal Services	46,219	45,850	47,700
Contractual	546	600	600
Commodities	13,210	14,500	14,500
Capital Outlay	1,056	1,500	1,500
Total	61,031	62,450	64,300
County Clerk			
Personal Services	133,269	125,395	127,700
Contractual	13,893	12,800	13,500
Commodities	2,222	2,780	2,780
Reimbursed Expenditures	(2,867)		
Total	146,517	140,975	143,980
County Appraiser			
Personal Services	83,449	84,650	87,200
Contractual	59,701	73,600	79,800
Commodities	2,058	3,800	4,000
Capital Outlay		1,700	0
Reimbursed Expenditures	(50)		
Total	145,158	163,750	171,000
County Treasurer			
Salaries	125,940	124,600	130,000
Contractual	6,052	9,400	8,900
Commodities	2,401	5,000	2,500
Capital Outlay			
Total	134,393	139,000	141,400
Register of Deeds			
Personal Services	84,825	83,860	87,400
Contractual	14,527	14,300	15,800
Commodities	2,230	7,000	4,500
Total	101,582	105,160	107,700
District Court			
Contractual	69,972	60,500	71,000
Commodities	641	1,500	1,500
Capital Outlay	2,321	2,000	2,000
Reimbursed Expenditures	(3,934)		
Total	69,000	64,000	74,500
Total	0	0	0
Total - Page 6b	**872,862**	**1,147,015**	**1,179,885**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Personal Services	66,511	75,215	62,000
Contractual	651	3,600	2,600
Commodities	19	1,350	300
Capital Outlay			
Total	67,181	80,165	64,900
County Attorney			
Personal Services	89,658	91,160	92,500
Contractual	12,492	15,500	8,000
Commodities	1,805	6,000	4,000
Capital Outlay			
Total	103,955	112,660	104,500
Election Expense			
Personal Services	11,286	10,000	13,700
Contractual	20,127	20,000	23,800
Commodities	19,612	10,000	21,150
Capital Outlay			
Reimbursed Expenditures	(14,045)		
Total	36,980	40,000	58,650
Conservation District			
Appropriation	26,800	27,604	28,432
Total	26,800	27,604	28,432
Sheriff			
Personal Services	491,040	491,000	550,000
Contractual	47,368	71,900	78,600
Commodities	52,355	63,100	61,700
Capital Outlay			
Reimbursed Expenditures	(530)		
Total	590,233	626,000	690,300
Emergency Preparedness			
Personal Services			
Contractual	1,971	4,200	4,200
Commodities	14,439	10,500	11,000
Capital Outlay	542	3,000	3,500
Total	16,952	17,700	18,700
Total	0	0	0
Total	0	0	0
Total - Page 6c	**842,101**	**904,129**	**965,482**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Road & Bridge			
Personal Services	411,471	447,700	463,000
Contractual	147,264	149,500	149,500
Commodities	382,694	364,450	371,950
Capital Outlay	58,866	37,500	37,500
Reimbursed Expenditures	(83,576)		
Total	916,719	999,150	1,021,950
Noxious Weed			
Personal Services	37,392	37,100	38,500
Contractual	6,918	13,800	11,300
Commodities	61,141	45,250	48,250
Capital Outlay		4,000	0
Reimbursed Expenditures	(27,651)		
Total	77,800	100,150	98,050
Ambulance			
Personal Services	65,057	51,498	52,000
Contractual	87,145	103,000	110,800
Commodities	54,078	62,700	67,300
Capital Outlay	9,893	8,000	8,000
Reimbursed Expenditures	(2,591)		
Total	213,582	225,198	238,100
County Health			
Personal Services	52,679	59,830	59,830
Contractual	3,769	5,300	5,300
Commodities	33,914	8,500	8,500
Capital Outlay	14,821	2,000	2,000
Reimbursed Expenditures	(724)		
Total	104,459	75,630	75,630
Sanitation			
Personal Services	38,136	39,000	38,200
Contractual	24,300	35,850	33,850
Commodities	17,377	15,200	15,200
Capital Outlay		5,000	0
Total	79,813	95,050	87,250
Free Fair / Fair Building			
Free Fair	4,000	4,000	4,000
Fair Building	10,000	10,000	10,000
Total	14,000	14,000	14,000
Extension Council			
Appropriation	92,928	92,928	94,000
Total	92,928	92,928	94,000
Pioneer-Kier Museum			
Appropriation	45,171	44,997	42,957
Total	45,171	44,997	42,957
Total - Page 6d	**1,544,472**	**1,647,103**	**1,671,937**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Iroquois Center			
Appropriation	21,630	21,630	0
Total	21,630	21,630	0
			0
Total	0	0	0
			0
Total	0	0	0
Other			
Cities Demolition Projects	45,000		
Ashland Community Foundation	57,592		
Fair Board	5,000		
Other Expense	13,148		
Total	120,740	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6e	142,370	21,630	0
Total - Page 6b	872,862	1,147,015	1,179,885
Total - Page 6c	842,101	904,129	965,482
Total - Page 6d	1,544,472	1,647,103	1,671,937
Total Detail Expenditures**	**3,401,805**	**3,719,877**	**3,817,304**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	205,413	198,590	184,680
Receipts:			
Ad Valorem Tax	43,866	44,225	xxxxxxxxxxxxxxxxx
Delinquent Tax	311	226	230
Motor Vehicle Tax	2,777	2,433	2,369
Recreational Vehicle Tax	30	26	28
16/20M Vehicle Tax	303	328	366
Commercial Vehicle Tax		57	54
Watercraft Tax		17	16
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-400	-1,222	-892
Miscellaneous	60		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**46,947**	**46,090**	**2,171**
Resources Available:	**252,360**	**244,680**	**186,851**
Expenditures:			
Contractual Services	53,770	60,000	230,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,770**	**60,000**	**230,000**
Unencumbered Cash Balance Dec 31	198,590	184,680	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	210,000	288,000	230,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	230,000
		Tax Required	43,149
	Delinquent Comp Rate:	4.0%	1,726
		Amount of 2025 Ad Valorem Tax	44,875

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	697,310	599,331	254,831
Receipts:			
Ad Valorem Tax	1,231,496	1,150,636	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,385	6,346	5,993
Motor Vehicle Tax	86,505	68,313	61,633
Recreational Vehicle Tax	934	719	721
16/20 M Vehicle Tax	9,924	9,198	9,526
Commercial Vehicle Tax		1,596	1,397
Watercraft Tax		480	420
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,248	-31,788	-28,284
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,327,996**	**1,205,500**	**51,406**
Resources Available:	**2,025,306**	**1,804,831**	**306,237**
Expenditures:			
Personal Services	1,425,975	1,550,000	1,675,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,425,975**	**1,550,000**	**1,675,000**
Unencumbered Cash Balance Dec 31	599,331	254,831	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,675,000	1,667,000	1,675,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,000
		Tax Required	1,368,763
	Delinquent Comp Rate:	4.0%	54,751
		Amount of 2025 Ad Valorem Tax	1,423,514

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,419	7,638	8,668
Receipts:			
Liquor Tax	1,219	1,030	501
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,219**	**1,030**	**501**
Resources Available:	**7,638**	**8,668**	**9,169**
Expenditures:			
Contractual Services			9,169
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**9,169**
Unencumbered Cash Balance Dec 31	7,638	8,668	0
2024/2025/2026 Budget Authority Amount	6,937	7,907	9,169

Adopted Budget

Noxious Weed Cap Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,882	36,882	36,882
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**36,882**	**36,882**	**36,882**
Expenditures:			
Capital Outlay			36,882
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**36,882**
Unencumbered Cash Balance Dec 31	36,882	36,882	0
2024/2025/2026 Budget Authority Amount	36,882	36,882	36,882

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Land/Wireless/VOIP**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	248,698	248,045	213,045
Receipts:			
Other Taxes	64,940	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**64,940**	**65,000**	**65,000**
Resources Available:	**313,638**	**313,045**	**278,045**
Expenditures:			
Public Safety:			
Contractual Services	65,593	100,000	278,045
Reimbursed Expense			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**65,593**	**100,000**	**278,045**
Unencumbered Cash Balance Dec 31	248,045	213,045	0
2024/2025/2026 Budget Authority Amoun	214,484	278,698	278,045

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	214,484	0	0

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Treasurer Equip Reserve		(2) Fund Name: Diversion		(3) Fund Name: Pros. Attorney Trust		(4) Fund Name: Spec Prosecutor Trust		(5) Fund Name: Spec Law Enforc Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,000	Cash Balance Jan 1	15,127	Cash Balance Jan 1	6,222	Cash Balance Jan 1	157,619	Cash Balance Jan 1	172,573	357,541
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	2,680	Fees	449			Miscellaneous	30,036	
Total Receipts	0	Total Receipts	2,680	Total Receipts	449	Total Receipts	0	Total Receipts	30,036	33,165
Resources Available:	6,000	Resources Available:	17,807	Resources Available:	6,671	Resources Available:	157,619	Resources Available:	202,609	390,706
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personal Services	5,550	General Government	329	Commodities	4,937	Commodities	24,401	
						Contractual Services	45,280	Contractual Services	99,690	
						Capital Outlay	2,378			
Total Expenditures	0	Total Expenditures	5,550	Total Expenditures	329	Total Expenditures	52,595	Total Expenditures	124,091	182,565
Cash Balance Dec 31	6,000	Cash Balance Dec 31	12,257	Cash Balance Dec 31	6,342	Cash Balance Dec 31	105,024	Cash Balance Dec 31	78,518	**208,141**
										208,141

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

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	5,869	Unencumbered Cash Balance Jan 1	524,381	Unencumbered Cash Balance Jan 1	1,031,714	Unencumbered Cash Balance Jan 1	966	Unencumbered Cash Balance Jan 1	2,173	Total 1,565,103
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	130			Operating Transfers		Fees		Grant Income	11,956	
				Other	18,922					
Total Receipts	130	Total Receipts	0	Total Receipts	18,922	Total Receipts	0	Total Receipts	11,956	31,008
Resources Available:	5,999	Resources Available:	524,381	Resources Available:	1,050,636	Resources Available:	966	Resources Available:	14,129	1,596,111
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	141,225	Capital Outlay	197,910			Personal Services	3,761	
								Contractual Services	2,060	
								Capital Outlay	3,199	
Total Expenditures	0	Total Expenditures	141,225	Total Expenditures	197,910	Total Expenditures	0	Total Expenditures	9,020	348,155
Cash Balance Dec 31	5,999	Cash Balance Dec 31	383,156	Cash Balance Dec 31	852,726	Cash Balance Dec 31	966	Cash Balance Dec 31	5,109	**1,247,956**
										1,247,956

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,362	Cash Balance Jan 1	9,958	Cash Balance Jan 1	8,729	Cash Balance Jan 1	137,859	Cash Balance Jan 1	10,871	185,779
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	4,414	Fees	954	Fees	954					
Total Receipts	4,414	Total Receipts	954	Total Receipts	954	Total Receipts	0	Total Receipts	0	6,322
Resources Available:	22,776	Resources Available:	10,912	Resources Available:	9,683	Resources Available:	137,859	Resources Available:	10,871	192,101
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	416			Capital Outlay	2,675	Capital Outlay	22,515			
Contractual Services	274									
Total Expenditures	690	Total Expenditures	0	Total Expenditures	2,675	Total Expenditures	22,515	Total Expenditures	0	25,880
Cash Balance Dec 31	22,086	Cash Balance Dec 31	10,912	Cash Balance Dec 31	7,008	Cash Balance Dec 31	115,344	Cash Balance Dec 31	10,871	**166,221** **
										166,221 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,320	Cash Balance Jan 1	34,106	Cash Balance Jan 1	4,561	Cash Balance Jan 1	14,267	Cash Balance Jan 1	9,068	66,322
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	1,180					Licenses, Permits & Fee	18,466			
Total Receipts	1,180	Total Receipts	0	Total Receipts	0	Total Receipts	18,466	Total Receipts	0	19,646
Resources Available:	5,500	Resources Available:	34,106	Resources Available:	4,561	Resources Available:	32,733	Resources Available:	9,068	85,968
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Commodities	2,274			
						Contractual Services	572			
						Reimbursed	-51			
						Operating Transfer	14,267			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	17,062	Total Expenditures	0	17,062
Cash Balance Dec 31	5,500	Cash Balance Dec 31	34,106	Cash Balance Dec 31	4,561	Cash Balance Dec 31	15,671	Cash Balance Dec 31	9,068	**68,906** **
										68,906 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Covid 19		Windfarm Project Maint		ARPA						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,727	Cash Balance Jan 1	53,000	Cash Balance Jan 1	44,733	Cash Balance Jan 1		Cash Balance Jan 1		113,460
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
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:	44,733	Resources Available:	0	Resources Available:	0	113,460
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	44,733					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,733	Total Expenditures	0	Total Expenditures	0	44,733
Cash Balance Dec 31	15,727	Cash Balance Dec 31	53,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**68,727** **
										68,727 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

Clark County

2026

NOTICE OF BUDGET HEARING

The governing body of

Clark County

will meet on September 3, 2025 at 1:00 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Courthouse	215,181		471,680		477,005		
Custodian	61,031		62,450		64,300		
County Clerk	146,517		140,975		143,980		
County Appraiser	145,158		163,750		171,000		
County Treasurer	134,393		139,000		141,400		
Register of Deeds	101,582		105,160		107,700		
District Court	69,000		64,000		74,500		
County Commissioners	67,181		80,165		64,900		
County Attorney	103,955		112,660		104,500		
Election Expense	36,980		40,000		58,650		
Conservation District	26,800		27,604		28,432		
Sheriff	590,233		626,000		690,300		
Emergency Preparedness	16,952		17,700		18,700		
Road & Bridge	916,719		999,150		1,021,950		
Noxious Weed	77,800		100,150		98,050		
Ambulance	213,582		225,198		238,100		
County Health	104,459		75,630		75,630		
Sanitation	79,813		95,050		87,250		
Free Fair / Fair Building	14,000		14,000		14,000		
Extension Council	92,928		92,928		94,000		
Pioneer-Kier Museum	45,171		44,997		42,957		
Iroquois Center	21,630		21,630		0		
Other	120,740		0		0		
Total General	3,401,805	40.620	3,719,877	40.690	3,817,304	1,461,184	34.015
Special Bridge	53,770	1.004	60,000	1.024	230,000	44,875	1.045
Employee Benefits	1,425,975	28.185	1,550,000	26.637	1,675,000	1,423,514	33.138
Special Alcohol					9,169		
Noxious Weed Cap Outla					36,882		
911 Land/Wireless/VOIP	65,593		100,000		278,045		
Non-Budgeted Funds-A	182,565						
Non-Budgeted Funds-B	348,155						
Non-Budgeted Funds-C	25,880						
Non-Budgeted Funds-D	17,062						
Non-Budgeted Funds-E	44,733						
Totals	5,565,538	69.809	5,429,877	68.351	6,046,400	2,929,573	68.198
						*Revenue Neutral Rate ** *	*71.599*
Less: Transfers	14,267		0		0		
Net Expenditure	5,551,271		5,429,877		6,046,400		
Total Tax Levied	3,143,632		3,075,597		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	45,031,893		44,997,969		42,956,700		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	141,188
Total	0	0	141,188

*Tax rates are expressed in mills

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

Anna Nicodemus

County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,430,990	33.312	29,033
Special Bridge	43,947	1.023	892
0			0
Employee Benefits	1,394,098	32.454	28,284
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,869,035	66.789	58,209

2025 July 1 Valuation: 42,956,700

Valuation Factor: 42,956.700

Neighborhood Revitalization Subj to Rebate: 871,532

Neighborhood Revitalization factor: 871.532

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 14th of August, 2025 being on the 14th day of August, 2025.

Subscribed and sworn to before me this 14th day of August, 2025.

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

My Appointment Expires: 7/16/27

Publication Fee: 96.00

Clark County

2026

NOTICE OF BUDGET HEARING

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Anna Nicodemus
County Clerk

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