2025

**CERTIFICATE**

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

**City of Ashland**

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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) |
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| Allocation of MVT, RVT, and 16/20M Vehicle T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 536,500 | 223,352 | 56.764 |
| Library | 12-1220 | 8 | 20,000 | 15,851 | 4.029 |
| Special Highway | | 9 | 42,801 | | |
| Special Parks & Recreation | | 9 | 2,937 | | |
| Water Utility | | 10 | 315,391 | | |
| Electric Utility | | 10 | 2,063,280 | | |
| Sewer Utility | | 11 | 143,000 | | |
| Non-Budgeted Funds-A | | 12 | | | |
| Non-Budgeted Funds-B | | 13 | | | |
| Non-Budgeted Funds-C | | 14 | | | |
| **Totals** | | xxxxxx | 3,123,909 | 239,203 | 60.793 |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | 15 | | | |
| | | | | | |
| Neighborhood Revitalization | | 16 | | | |

County Clerk's Use Only

3,934,759

Nov 1, 2024 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 55.706 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801

Email:
jkennedy@kmc-cpa.com

Attest: Oct 18 2024
Rebecca Mistler
County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

City of Ashland

2025

## 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 | 203,465 | 47,384 | 404 | 618 | 485 | 160 |
| Debt Service | | | | | | |
| Library | 15,723 | 3,662 | 31 | 48 | 38 | 12 |
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| | | | | | | |
| TOTAL | 219,188 | 51,046 | 435 | 666 | 523 | 172 |

County Treas Motor Vehicle Estimate 51,046
County Treas Recreational Vehicle Estimate 435
County Treas 16/20M Vehicle Estimate 666
County Treas Commercial Vehicle Tax Estimate 523
County Treas Watercraft Tax Estimate 172

Motor Vehicle Factor 0.23289
Recreational Vehicle Factor 0.00198
16/20M Vehicle Factor 0.00304
Commercial Vehicle Factor 0.00239
Watercraft Factor 0.00078

City of Ashland

2025

**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 |
|---|---|---|---|---|---|
| | | | | | |
| Water Utility | General | 10,000 | 60,000 | 60,000 | 12-825d |
| Water Utility | Water Equip. Reserve | | 12,500 | 12,500 | 12-825d |
| Electric Utility | Equipment Reserve | 25,000 | 60,000 | 60,000 | 12-825d |
| Electric Utility | General | 50,000 | 100,000 | 100,000 | 12-825d |
| Electric Utility | Electric Reserve | 35,000 | 30,000 | 65,000 | 12-825d |
| Sewer Utility | General | | 12,000 | 12,000 | 12-825d |
| Sewer Utility | Equipment Reserve | | 20,000 | 20,000 | 12-825d |
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| | | | | | |
| | **Totals** | 120,000 | 294,500 | 329,500 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 120,000 | 294,500 | 329,500 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Ashland

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | 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: | | | | | | | | | | | |
| | | | | | | | | | | | |
| KDHE Public Water Loan | 1/28/2021 | 2/1/2036 | 2.54 | 422,358 | 350,378 | 8/1 | 8/1 | 8,747 | 24,144 | 8,130 | 24,761 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **350,378** | | | **8,747** | **24,144** | **8,130** | **24,761** |
| **Total Indebtedness** | | | | | **350,378** | | | **8,747** | **24,144** | **8,130** | **24,761** |

State of Kansas
City

City of Ashland

2025

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| Electric Expansion Project | 7/27/2018 | 84 | 2.75 | 720,000 | 220,427 | 114,780 | 114,780 |
| Bucket Truck | 3/14/2019 | 72 | 2.74 | 90,000 | 29,337 | 17,001 | 13,500 |
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| **Totals** | | | | | **249,764** | **131,781** | **128,280** |

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

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

**Budgeted Year: 2025**

Library found in: City of Ashland
Clark County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2024 | Proposed Year 2025 |
|---|---|---|
| Ad Valorem Tax | $14,465 | $15,851 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $3,696 | $3,662 |
| Recreational Vehicle Tax | $39 | $31 |
| 16/20M Vehicle Tax | $69 | $48 |
| TOTAL TAXES | $18,269 | $19,592 |
| Difference in Total Taxes: | $1,323 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $3,704,172 | $3,934,776 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | #REF! | #REF! |
| Difference in Levy Rate: | #REF! | |
| Qualify for grant: #REF! | | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

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

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 91,224 | 69,202 | 57,447 |
| Receipts: | | | |
| Ad Valorem Tax | 188,061 | 187,188 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 13,871 | | |
| Motor Vehicle Tax | 45,285 | 43,849 | 47,384 |
| Recreational Vehicle Tax | 417 | 464 | 404 |
| 16/20M Vehicle Tax | 741 | 824 | 618 |
| Commercial Vehicle Tax | | 2,116 | 485 |
| Watercraft Tax | | 99 | 160 |
| Gross Earning (Intangible) Tax | | | 0 |
| Local Alcoholic Liquor | 1,071 | 958 | 1,046 |
| | | | |
| | | | |
| Franchise Tax | 17,513 | 13,200 | 13,200 |
| Licenses | 660 | 500 | 500 |
| Fines | 48 | 150 | 150 |
| Interconnecting Links | 21,340 | 21,355 | 21,355 |
| | | | |
| Charges For: | | | |
| Cemetery | 1,020 | 1,500 | 1,500 |
| Pool | 4,291 | 4,200 | 4,200 |
| | | | |
| Use of Property: | | | |
| Farm Income | 12,387 | 12,000 | 12,000 |
| Airport Receipt | 14,842 | 10,000 | 10,000 |
| | | | |
| Transfer from Electric Utility | 50,000 | 100,000 | 100,000 |
| Transfer from Water Utility | 10,000 | 60,000 | 60,000 |
| Transfer from Sewer Utility | | 12,000 | 12,000 |
| | | | |
| Other Revenues | 41,128 | | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -6,446 | -13,158 | -16,496 |
| Miscellaneous | 2,225 | 7,500 | 7,500 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **418,454** | **464,745** | **276,006** |
| **Resources Available:** | **509,678** | **533,947** | **333,453** |

City of Ashland

**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:** | 509,678 | 533,947 | 333,453 |
| Expenditures: | | | |
| General Government | 200,531 | 223,000 | 243,000 |
| Public Safety | 15,000 | 15,000 | 15,000 |
| Highways & Streets | 168,107 | 181,000 | 221,000 |
| Culture & Recreation | 56,838 | 57,500 | 57,500 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 440,476 | 476,500 | 536,500 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **440,476** | **476,500** | **536,500** |
| Unencumbered Cash Balance Dec 31 | 69,202 | 57,447 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 501,000 | 552,500 | 536,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 536,500 |
| | | Tax Required | 203,047 |
| | Delinquent Comp Rate: | 10.0% | 20,305 |
| | | Amount of 2024 Ad Valorem Tax | 223,352 |

**CPA Summary**
No assurance is provided.

City of Ashland

2025

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| General Operations | 152,065 | 170,000 | 170,000 |
| Cemetery | 11,184 | 13,000 | 13,000 |
| Employee Benefits | 36,863 | 40,000 | 60,000 |
| Nuisance Abatement | 419 | | |
| | | | |
| | | | |
| | | | |
| Total | **200,531** | **223,000** | **243,000** |
| Public Safety | | | |
| Fire Department | 15,000 | 15,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| Total | **15,000** | **15,000** | **15,000** |
| Highways & Streets | | | |
| Streets & Alleys | 168,107 | 180,000 | 220,000 |
| Spraying | | 1,000 | 1,000 |
| | | | |
| | | | |
| Total | **168,107** | **181,000** | **221,000** |
| Culture & Recreation | | | |
| Park Department | 4,536 | 2,500 | 2,500 |
| Swimming Pool | 30,068 | 35,000 | 35,000 |
| Airport | 22,234 | 20,000 | 20,000 |
| | | | |
| Total | **56,838** | **57,500** | **57,500** |
| | | | |
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| | | | |
| | | | |
| 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** |
| Page Total | **440,476** | **476,500** | **536,500** |

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Library | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,927 | 5,532 | 2,970 |
| Receipts: | | | |
| Ad Valorem Tax | 15,852 | 14,465 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,219 | | |
| Motor Vehicle Tax | 3,972 | 3,696 | 3,662 |
| Recreational Vehicle Tax | 37 | 39 | 31 |
| 16/20M Vehicle Tax | 68 | 69 | 48 |
| Commercial Vehicle Tax | | 178 | 38 |
| Watercraft Tax | | 8 | 12 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -543 | -1,017 | -1,171 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **20,605** | **17,438** | **2,620** |
| **Resources Available:** | **25,532** | **22,970** | **5,590** |
| Expenditures: | | | |
| Culture and Recreation: | | | |
| Appropriation to Related Mun. Entity | 20,000 | 20,000 | 20,000 |
| | | | |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **20,000** | **20,000** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 5,532 | 2,970 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 20,000 | 20,000 | 20,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 20,000 |
| | | Tax Required | 14,410 |
| | Delinquent Comp Rate: | 10.0% | 1,441 |
| | | Amount of 2024 Ad Valorem Tax | 15,851 |

| Adopted Budget<br>0 | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | | |
| Delinquent Tax | | | xxxxxxxxxxxxxxxx |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | -1,171 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 0 | **-1,171** |
| **Resources Available:** | 0 | 0 | **-1,171** |
| Expenditures: | | | |
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| | | | |
| 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: | 20,000 | 20,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 1,171 |
| | Delinquent Comp Rate: | 10.0% | 117 |
| | | Amount of 2024 Ad Valorem Tax | 1,288 |

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

City of Ashland

2025

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

Adopted Budget

| **Special Highway** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,382 | 34,054 | 21,831 |
| Receipts: | | | |
| State of Kansas Gas Tax | 20,672 | 20,970 | 20,970 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **20,672** | **20,970** | **20,970** |
| **Resources Available:** | **34,054** | **55,024** | **42,801** |
| Expenditures: | | | |
| Commodities | | 33,193 | 42,801 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **33,193** | **42,801** |
| Unencumbered Cash Balance Dec 31 | 34,054 | 21,831 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 22,289 | 33,193 | 42,801 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,419 | 933 | 1,891 |
| Receipts: | | | |
| Liquor Tax | 1,571 | 958 | 1,046 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,571** | **958** | **1,046** |
| **Resources Available:** | **7,990** | **1,891** | **2,937** |
| Expenditures: | | | |
| Commodities | 2,250 | | 2,937 |
| Contractual Services | 4,807 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **7,057** | **0** | **2,937** |
| Unencumbered Cash Balance Dec 31 | 933 | 1,891 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 7,321 | 8,269 | 2,937 |

**CPA Summary**

No assurance is provided.

City of Ashland

2025

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

Adopted Budget

| **Water Utility** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 46,355 | 44,720 | 24,329 |
| Receipts: | | | |
| Customer charges | 253,025 | 290,000 | 290,000 |
| Other Revenues | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 6,779 | 5,000 | 5,000 |
| Miscellaneous | 26,342 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **286,146** | **295,000** | **295,000** |
| **Resources Available:** | **332,501** | **339,720** | **319,329** |
| Expenditures: | | | |
| Production | 72,242 | 55,000 | 55,000 |
| Transmission & Distribution | 63,849 | 65,000 | 65,000 |
| General & Administrative | 108,799 | 90,000 | 90,000 |
| Transfer to General | 10,000 | 60,000 | 60,000 |
| Transfer to Water Equipment Reserve | | 12,500 | 12,500 |
| | | | |
| KDHE Water Project Loan | 32,891 | 32,891 | 32,891 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **287,781** | **315,391** | **315,391** |
| Unencumbered Cash Balance Dec 31 | 44,720 | 24,329 | 3,938 |
| 2023/2024/2025 Budget Authority Amount: | 291,537 | 331,537 | 315,391 |

Adopted Budget

| **Electric Utility** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 161,406 | 229,615 | 177,834 |
| Receipts: | | | |
| Customer charges | 1,615,543 | 1,900,000 | 1,900,000 |
| Transfers from Other Funds | 50,000 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 504 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,666,047** | **1,900,000** | **1,900,000** |
| **Resources Available:** | **1,827,453** | **2,129,615** | **2,077,834** |
| Expenditures: | | | |
| Production | 1,006,616 | 1,150,000 | 1,230,000 |
| Transmission & Distribution | 218,024 | 320,000 | 320,000 |
| General & Administrative | 131,417 | 160,000 | 160,000 |
| Electric Expansion Lease Payment | 114,780 | 114,780 | 114,780 |
| Bucket Truck Lease Payment | 17,001 | 17,001 | 13,500 |
| Transfer to Electric Reserve | 35,000 | 30,000 | 65,000 |
| Transfer to General | 50,000 | 100,000 | 100,000 |
| Transfer to Equipment Reserve | 25,000 | 60,000 | 60,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,597,838** | **1,951,781** | **2,063,280** |
| Unencumbered Cash Balance Dec 31 | 229,615 | 177,834 | 14,554 |
| 2023/2024/2025 Budget Authority Amount: | 1,891,781 | 2,091,781 | 2,063,280 |

**CPA Summary**

No assurance is provided.

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

| Adopted Budget<br>**Sewer Utility** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,176 | 54,796 | 37,796 |
| Receipts: | | | |
| Customer Charges | 107,672 | 103,000 | 103,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 6,424 | 3,000 | 3,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **114,096** | **106,000** | **106,000** |
| **Resources Available:** | **149,272** | **160,796** | **143,796** |
| Expenditures: | | | |
| Production | 18,775 | 25,000 | 25,000 |
| Transmission & Distribution | 5,267 | 16,000 | 36,000 |
| General & Administrative | 70,434 | 50,000 | 50,000 |
| | | | |
| Transfer to General | | 12,000 | 12,000 |
| Transfer to Equipment Reserve | | 20,000 | 20,000 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **94,476** | **123,000** | **143,000** |
| Unencumbered Cash Balance Dec 31 | 54,796 | 37,796 | 796 |
| 2023/2024/2025 Budget Authority Amount: | 93,000 | 123,000 | 143,000 |

See Tab A

Adopted Budget

| 0 | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

**CPA Summary**

No assurance is provided.

## NON-BUDGETED FUNDS (A)

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

Non-Budgeted Funds-A

| (1) Fund Name: **Equipment Reserve** | | (2) Fund Name: **George Theis Jr. Mem.** | | (3) Fund Name: **Water Equip. Reserve** | | (4) Fund Name: **Electric Reserve** | | (5) Fund Name: **Little House Grant** | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 126,619 | Cash Balance Jan 1 | 440 | Cash Balance Jan 1 | 67,127 | Cash Balance Jan 1 | 164,035 | Cash Balance Jan 1 | 5,740 | 363,961 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer / Electric | 30,000 | Interest income | 13 | Interest income | 62 | | | | | |
| Total Receipts | 30,000 | Total Receipts | 13 | Total Receipts | 62 | Total Receipts | 0 | Total Receipts | 0 | 30,075 |
| Resources Available: | 156,619 | Resources Available: | 453 | Resources Available: | 67,189 | Resources Available: | 164,035 | Resources Available: | 5,740 | 394,036 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 14,657 | Commodities | | Contractual Services | | Contractual Services | 27,802 | Commodities | 105 | |
| Commodities | 34,933 | | | Commodities | | Commodities | 20,378 | | | |
| Reimbursed Expense | -8,455 | | | | | Capital Outlay | 19,402 | | | |
| | | | | | | Transfer to Electric | 20,000 | | | |
| Total Expenditures | 41,135 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 87,582 | Total Expenditures | 105 | 128,822 |
| Cash Balance Dec 31 | 115,484 | Cash Balance Dec 31 | 453 | Cash Balance Dec 31 | 67,189 | Cash Balance Dec 31 | 76,453 | Cash Balance Dec 31 | 5,635 | **265,214** ** |
| | | | | | | | | | | **265,214** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

## NON-BUDGETED FUNDS (B)

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

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Gifts & Grants** | | **Streetscape TA Grant** | | **Fire Reserve** | | **CDBG Water Grant** | | **Sanitation** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 3,957 | Cash Balance Dec 31 | -232 | Cash Balance Dec 31 | 17,312 | Cash Balance Dec 31 | 93 | Cash Balance Dec 31 | 0 | 21,130 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Other | 8,920 | Grant Match | 236,232 | Misc. Revenue | 6,968 | Debt Proceeds | | Collections | 120,432 | |
| | | | | | | Federal Aid | | | | |
| Total Receipts | 8,920 | Total Receipts | 236232 | Total Receipts | 6968 | Total Receipts | 0 | Total Receipts | 120432 | 372,552 |
| Resources Available: | 12,877 | Resources Available: | 236,000 | Resources Available: | 24,280 | Resources Available: | 93 | Resources Available: | 120,432 | 393,682 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | | Contractual Services | 236,000 | | | Contractual Services | | Contractual Services | 120,432 | |
| Total Expenditures | 0 | Total Expenditures | 236,000 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 120,432 | 356,432 |
| Cash Balance Dec 31 | 12,877 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 24,280 | Cash Balance Dec 31 | 93 | Cash Balance Dec 31 | 0 | **37,250** ** |
| | | | | | | | | | | **37,250** ** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

State of Kansas
City

0

## NON-BUDGETED FUNDS (C)

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

2025

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **CCLIP Highway** | | **Customer Deposits** | | **City Sales Tax** | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 25,000 | Cash Balance Dec 31 | 28,576 | Cash Balance Dec 31 | -5,225 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 48,351 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Receipts | | Deposits | 6,775 | Receipts | 156,638 | | | | | |
| Total Receipts | 0 | Total Receipts | 6775 | Total Receipts | 156638 | Total Receipts | 0 | Total Receipts | 0 | 163,413 |
| Resources Available: | 25,000 | Resources Available: | 35,351 | Resources Available: | 151,413 | Resources Available: | 0 | Resources Available: | 0 | 211,764 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 22,774 | Refunds | 6,760 | Paid to USD 220 | 151,413 | | | | | |
| Total Expenditures | 22,774 | Total Expenditures | 6,760 | Total Expenditures | 151,413 | Total Expenditures | 0 | Total Expenditures | 0 | 180,947 |
| Cash Balance Dec 31 | 2,226 | Cash Balance Dec 31 | 28,591 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **30,817** ** |
| | | | | | | | | | | **30,817** ** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

**City of Ashland**

will meet on September 9, 2024 at 7:00 PM at City Hall, Ashland, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall, Ashland, KS and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 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 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 | 440,476 | 56.912 | 476,500 | 54.929 | 536,500 | 223,352 | 56.764 |
| Library | 20,000 | 4.797 | 20,000 | 4.245 | 20,000 | 15,851 | 4.028 |
| Special Highway | | | 33,193 | | 42,801 | | |
| Special Parks & Recreation | 7,057 | | | | 2,937 | | |
| Water Utility | 287,781 | | 315,391 | | 315,391 | | |
| Electric Utility | 1,597,838 | | 1,951,781 | | 2,063,280 | | |
| Sewer Utility | 94,476 | | 123,000 | | 143,000 | | |
| Non-Budgeted Funds-A | 128,822 | | | | | | |
| Non-Budgeted Funds-B | 356,432 | | | | | | |
| Non-Budgeted Funds-C | 180,947 | | | | | | |
| Totals | 3,113,829 | 61.709 | 2,919,865 | 59.174 | 3,123,909 | 239,203 | 60.792 |
| | | | | | | *Revenue Neutral Rate*** | *55.706* |
| Less: Transfers | 120,000 | | 294,500 | | 329,500 | | |
| Net Expenditure | 2,993,829 | | 2,625,365 | | 2,794,409 | | |
| Total Tax Levied | 219,170 | | 219,188 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,551,736 | | 3,704,172 | | 3,934,776 | | |
| Outstanding Indebtedness, January 1, | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 410,703 | | 386,948 | | 350,378 | | |
| Lease Purchase Principal | 489,661 | | 371,339 | | 249,764 | | |
| Total | 900,364 | | 758,287 | | 600,142 | | |

*Tax rates are expressed in mills

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

Kristi Lee

Official Title: City Clerk

## 2025 Neighborhood Revitalization Rebate

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | 205,206 | 52.152 | 16,496 |
| Debt Service | | | 0 |
| Library | 14,563 | 3.701 | 1,171 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 219,769 | 55.853 | 17,667 |

2024 July 1 Valuation: 3,934,776

Valuation Factor: 3,934.776

Neighborhood Revitalization Subj to Rebate: 316,303

Neighborhood Revitalization factor: 316.303

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

Resolution No. 389

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

**WHEREAS**, the Revenue Neutral Rate for the City of Ashland was calculated as 55.706 mills by the Clark County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Ashland, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ASHLAND:**

The City of Ashland shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.706 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 9th day of September, 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

To Becky

revised 10/2/09

## Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 389

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| | + | | |
| | + | | |
| | + | | |
| Kelly | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified: Kristi Baker

revised 10/2/09

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

**City of Ashland**

will meet on September 9, 2024 at 7:00 PM at City Hall, Ashland, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall, Ashland, KS and will be available at this hearing.

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| General | 440,476 | 56.912 | 476,500 | 54.929 | 536,500 | 223,352 | 56.764 |
| Library | 20,000 | 4.797 | 20,000 | 4.245 | 20,000 | 15,851 | 4.028 |
| Special Highway | | | 33,193 | | 42,801 | | |
| Special Parks & Recreation | 7,057 | | | | 2,937 | | |
| Water Utility | 287,781 | | 315,391 | | 315,391 | | |
| Electric Utility | 1,597,838 | | 1,951,781 | | 2,063,280 | | |
| Sewer Utility | 94,476 | | 123,000 | | 143,000 | | |
| Non-Budgeted Funds-A | 128,822 | | | | | | |
| Non-Budgeted Funds-B | 356,432 | | | | | | |
| Non-Budgeted Funds-C | 180,947 | | | | | | |
| Totals | 3,113,829 | 61.709 | 2,919,865 | 59.174 | 3,123,909 | 239,203 | 60.792 |
| | | | | | | *Revenue Neutral Rate*** | *55.706* |
| Less: Transfers | 120,000 | | 294,500 | | 329,500 | | |
| Net Expenditure | 2,993,829 | | 2,625,365 | | 2,794,409 | | |
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| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 410,703 | | 386,948 | | 350,378 | | |
| Lease Purchase Principal | 489,661 | | 371,339 | | 249,764 | | |
| Total | 900,364 | | 758,287 | | 600,142 | | |

*Tax rates are expressed in mills

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

**Kristi Lee**

Official Title: City Clerk

## 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 15th of August, 2024 being on the 15th day of August, 2024.

Subscribed and sworn to before me this 15th day of August, 2024.

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

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

Publication Fee: 60.00

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

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| Assessed Valuation | 3,551,736 | | 3,704,172 | | 3,934,776 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 410,703 | 386,948 | 350,378 |
| Lease Purchase Principal | 489,661 | 371,339 | 249,764 |
| Total | 900,364 | 758,287 | 600,142 |

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

Kristi Lee
Official Title: City Clerk