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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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 100	79-1946	6	3,380,233	1,636,811	36.241
Special Bridge 203	68-1135	7	120,000	47,314	1.048
Employee Benefits 210	12-16,102	8	1,675,000	1,457,864	32.279
Special Alcohol		9	7,887		
Noxious Weed Cap Outlay		9	36,882		
Wireless 911		10	3,425		
911 Land/Wireless/VOIP		10	288,024		
Non-Budgeted Funds-A		11			
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Non-Budgeted Funds-D		14			
Non-Budgeted Funds-E		15			
Non-Budgeted Funds-F		16			
Totals		xxxxxx	5,511,451	3,141,989	69.568
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing		17			45,165,744
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		18			

Revenue Neutral Rate: 70.035

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

Attest: _____ 2022

_____
County Clerk

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,833,347	112,688	1,341	14,514	2,806	688
Special Bridge	39,452	2,425	29	312	60	15
0						
Employee Benefits	1,290,919	79,348	945	10,220	1,975	485
TOTAL	3,163,718	194,461	2,315	25,046	4,841	1,188

County Treas Motor Vehicle Estimate 194,461

County Treas Recreational Vehicle Estimate 2,315

County Treas 16/20M Vehicle Estimate 25,046

County Treas Commercial Vehicle Tax Estimate 4,841

County Treas Watercraft Tax Estimate 1,188

Motor Vehicle Factor 0.06147

Recreational Vehicle Factor 0.00073

16/20M Vehicle Factor 0.00792

Commercial Vehicle Factor 0.00153

Watercraft Factor 0.00038

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Special Vehicle	General	27,246	13,236	5,000	8-145
General	Capital Improvement	127,998	350,000		19-120
General	Equipment Reserve	364,497	350,000		19-119
General	Windfarm Maintenance	59,000			resolution
	Total	578741	713236	5000	
	Adjustments*		13,236	5,000	
	Adjusted Totals	578741	700000	0	

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

Clark County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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**

Clark County

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, 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

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

Clark County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,322,051	1,240,763	430,281
Receipts:			
Ad Valorem Tax	2,108,065	1,760,013	xxxxxxxxxxxxxxxx
Delinquent Tax		10,760	9,167
Motor Vehicle Tax	140,242	140,269	112,688
Recreational Vehicle Tax	1,628	1,707	1,341
16/20M Vehicle Tax	15,964	16,502	14,514
Commercial Vehicle Tax		2,201	2,806
Watercraft Tax		781	688
Gross Earnings (Intangible) Tax	2,673	3,961	3,769
LAVTR		0	0
City and County Revenue Sharing		0	0
Interest on Delinquent Tax	24,034	20,000	20,000
Mineral Production Tax	9,681	5,000	5,000
Special Highway Aid	219,076	208,480	211,453
State Equalization			
Grants:			
State Health Grants	63,222	9,000	9,000
Other Grant	33,636		
Licenses, Permits, & Fees:			
Heritage Fund	2,146	1,800	1,800
County Officer's Fees	32,009	25,000	25,000
Charges for Services:			
Sheriff Inmate Money	2,939		
Law Enforcement - Minneola	3,600	3,600	3,600
County Health Services	34,601	20,000	20,000
County Health WIC	3,218	3,000	3,000
Sheriff Misc	5,000		
Ambulance Service:			
Minneola	37,212	35,000	35,000
Ashland	53,045	30,000	30,000
Landfill	79,482	60,000	60,000
Transfer from Special Vehicle	27,246	13,236	5,000
In Lieu of Tax - Wind Farm Allocation	314,995	795,460	811,369
In Lieu of Taxes (IRB)			
Interest on Idle Funds	22,875	30,000	30,000
Neighborhood Revitalization Rebate	-20,691	-47,204	-39,100
Miscellaneous	69,947	10,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,285,845**	**3,158,566**	**1,376,095**
Resources Available:	**4,607,896**	**4,399,329**	**1,806,376**

Clark County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	4,607,896	4,399,329	1,806,376
Expenditures:			
Courthouse	250,084	286,730	288,730
Custodian	51,268	61,100	63,210
County Clerk	116,378	124,020	130,200
County Appraiser	130,368	153,810	157,590
County Treasurer	110,466	124,760	125,060
Register of Deeds	81,343	89,655	94,140
District Court	15,942	58,500	58,500
Tort Liability	0	0	40,000
County Commissioners	65,952	71,450	77,973
County Attorney	88,366	104,100	106,310
Election Expense	24,597	53,485	54,450
Conservation District	26,000	26,000	26,800
Sheriff	482,364	538,433	549,035
Emergency Preparedness	10,526	15,350	15,350
Operating Transfers	551,495	700,000	0
Road & Bridge	773,447	942,210	936,710
Noxious Weed	59,699	96,012	96,012
Ambulance	168,012	206,320	209,270
County Health	129,238	73,550	75,630
Sanitation	87,828	97,300	95,550
Appropriations	143,760	146,263	153,083
Iroquois Center	0	0	26,630
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
Subtotal	3,367,133	3,969,048	3,380,233
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,367,133**	**3,969,048**	**3,380,233**
Unencumbered Cash Balance Dec 31	1,240,763	430,281	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	3,990,340	4,009,048	3,380,233
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,380,233
		Tax Required	1,573,857
	Delinquent Comp Rate:	4.0%	62,954
		Amount of 2022 Ad Valorem Tax	1,636,811

CPA Summary
No assurance is provided.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Courthouse			
Personal Services	35,520	46,930	46,930
Contractual	218,546	223,000	225,000
Commodities	8,272	15,200	15,200
Capital Outlay		1,600	1,600
Reimbursed Expenditures	(12,254)		
Total	250,084	286,730	288,730
Custodian			
Personal Services	39,956	41,690	43,770
Contractual	473	520	540
Commodities	10,127	17,390	17,400
Capital Outlay	712	1,500	1,500
Total	51,268	61,100	63,210
County Clerk			
Personal Services	106,887	109,320	115,500
Contractual	8,053	12,300	12,020
Commodities	1,524	2,400	2,680
Reimbursed Expenditures	(86)		
Total	116,378	124,020	130,200
County Appraiser			
Personal Services	69,639	78,410	80,490
Contractual	59,666	70,200	71,900
Commodities	2,263	3,500	3,500
Capital Outlay		1,700	1,700
Reimbursed Expenditures	(1,200)		
Total	130,368	153,810	157,590
County Treasurer			
Personal Services	101,692	112,160	112,160
Contractual	6,342	8,400	8,400
Commodities	2,442	4,200	4,500
Reimbursed Expenditures	(10)		
Total	110,466	124,760	125,060
Register of Deeds			
Personal Services	69,306	70,180	74,340
Contractual	8,920	13,975	14,300
Commodities	3,117	5,500	5,500
Total	81,343	89,655	94,140
District Court			
Personal Services			
Contractual	44,275	54,500	54,500
Commodities	1,392	1,500	1,500
Capital Outlay	3,426	2,500	2,500
Reimbursed Expenditures	(33,151)		
Total	15,942	58,500	58,500
Tort Liability			
Personal Services			
Contractual			40,000
Total	0	0	40,000
Total - Page 6b	**755,849**	**898,575**	**957,430**

Clark County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Personal Services	65,284	66,500	73,023
Contractual	658	3,500	3,500
Commodities	10	1,450	1,450
Capital Outlay			
Total	65,952	71,450	77,973
County Attorney			
Personal Services	75,310	79,000	85,310
Contractual	9,667	18,100	14,000
Commodities	3,389	7,000	7,000
Capital Outlay			
Total	88,366	104,100	106,310
Election Expense			
Personal Services	11,989	11,535	12,500
Contractual	11,152	23,800	23,800
Commodities	4,006	18,150	18,150
Capital Outlay			
Reimbursed Expenditures	(2,550)		
Total	24,597	53,485	54,450
Conservation District			
Appropriation	26,000	26,000	26,800
Total	26,000	26,000	26,800
Sheriff			
Personal Services	403,497	415,483	424,385
Contractual	46,861	65,550	65,550
Commodities	43,203	57,400	59,100
Capital Outlay			
Reimbursed Expenditures	(11,197)		
Total	482,364	538,433	549,035
Emergency Preparedness			
Personal Services		3,600	3,450
Contractual	2,955	7,750	7,900
Commodities	7,571	4,000	4,000
Capital Outlay			
Total	10,526	15,350	15,350
Operating Transfers			
Transfer to Capital Improvement	127,998	350,000	
Transfer to Equipment Reserve	364,497	350,000	
Transfer to Windfarm Maintenance	59,000		
Total	551,495	700,000	0
Total	0	0	0
Total - Page 6c	**1,249,300**	**1,508,818**	**829,918**

Clark County

2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Road & Bridge			
Personal Services	359,211	385,260	385,260
Contractual	76,140	155,000	149,500
Commodities	335,476	362,200	364,450
Capital Outlay	8,770	39,750	37,500
Reimbursed Expenditures	(6,150)		
Total	773,447	942,210	936,710
Noxious Weed			
Personal Services	34,034	36,262	36,262
Contractual	8,036	14,000	14,000
Commodities	25,310	41,750	41,750
Capital Outlay		4,000	4,000
Reimbursed Expenditures	(7,681)		
Total	59,699	96,012	96,012
Ambulance			
Personal Services	45,477	46,570	46,570
Contractual	62,899	86,000	88,700
Commodities	61,020	50,650	60,500
Capital Outlay	4,414	23,100	13,500
Reimbursed Expenditures	(5,798)		
Total	168,012	206,320	209,270
County Health			
Personal Services	57,834	57,750	59,830
Contractual	3,017	5,300	5,300
Commodities	23,657	8,500	8,500
Capital Outlay	51,293	2,000	2,000
Reimbursed Expenditures	(6,563)		
Total	129,238	73,550	75,630
Sanitation			
Personal Services	36,942	33,000	39,000
Contractual	40,112	42,800	35,850
Commodities	10,774	16,000	15,200
Capital Outlay		5,500	5,500
Total	87,828	97,300	95,550
Appropriations			
Free Fair	4,000	4,000	4,000
Fair Building	10,000	10,000	10,000
Extension Council	88,512	89,812	93,912
Pioneer-Kier Museum	41,248	42,451	45,171
Total	143,760	146,263	153,083
Iroquois Center			
Appropriation			26,630
Total	0	0	26,630
Total	0	0	0
Total - Page 6d	**1,361,984**	**1,561,655**	**1,592,885**

Clark County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 6f	0	0	0
Total - Page 6b	755,849	898,575	957,430
Total - Page 6c	1,249,300	1,508,818	829,918
Total - Page 6d	1,361,984	1,561,655	1,592,885
Total Detail Expenditures**	**3,367,133**	**3,969,048**	**3,380,233**

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

Clark County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	121,892	132,705	72,598
Receipts:			
Ad Valorem Tax	37,065	37,874	xxxxxxxxxxxxxxxx
Delinquent Tax		190	197
Motor Vehicle Tax	2,293	2,471	2,425
Recreational Vehicle Tax	27	30	29
16/20M Vehicle Tax	245	291	312
Commercial Vehicle Tax		39	60
Watercraft Tax		14	15
Other Receipts			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-364	-1,016	-1,130
Miscellaneous	10,976		
Does miscellaneous exceed 10% of Total F	Exceed 10% Rule		
Total Receipts	**50,242**	**39,893**	**1,908**
Resources Available:	**172,134**	**172,598**	**74,506**
Expenditures:			
Contractual Services	39,429	100,000	120,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,429**	**100,000**	**120,000**
Unencumbered Cash Balance Dec 31	132,705	72,598	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	290,000	100,000	120,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,000
		Tax Required	45,494
	Delinquent Comp Rate:	4.0%	1,820
		Amount of 2022 Ad Valorem Tax	47,314

CPA Summary
No assurance is provided.

Clark County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	501,445	423,026	208,605
Receipts:			
Ad Valorem Tax	1,064,440	1,239,282	xxxxxxxxxxxxxxxx
Delinquent Tax		5,445	6,455
Motor Vehicle Tax	84,408	70,970	79,348
Recreational Vehicle Tax	992	863	945
16/20 M Vehicle Tax	8,368	8,349	10,220
Commercial Vehicle Tax		1,113	1,975
Watercraft Tax		395	485
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,464	-33,238	-34,825
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,147,744**	**1,293,179**	**64,603**
Resources Available:	**1,649,189**	**1,716,205**	**273,208**
Expenditures:			
Personal Services	1,226,163	1,507,600	1,675,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,226,163**	**1,507,600**	**1,675,000**
Unencumbered Cash Balance Dec 31	423,026	208,605	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,408,750	1,507,600	1,675,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,000
		Tax Required	1,401,792
	Delinquent Comp Rate:	4.0%	56,072
		Amount of 2022 Ad Valorem Tax	1,457,864

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

Clark County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,282	6,120	6,995
Receipts:			
Liquor Tax	838	875	892
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**838**	**875**	**892**
Resources Available:	**6,120**	**6,995**	**7,887**
Expenditures:			
Contractual Services			7,887
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**7,887**
Unencumbered Cash Balance Dec 31	6,120	6,995	0
2021/2022/2023 Budget Authority Amoun	5,251	6,777	7,887

Adopted Budget **Noxious Weed Cap Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 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
2021/2022/2023 Budget Authority Amoun	36,882	36,882	36,882

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wireless 911**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,080	3,425	3,425
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**5,080**	**3,425**	**3,425**
Expenditures:			
Contractual Services	1,655		3,425
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,655**	**0**	**3,425**
Unencumbered Cash Balance Dec 31	3,425	3,425	0
2021/2022/2023 Budget Authority Amount	7,874	4,830	3,425

Adopted Budget **911 Land/Wireless/VOIP**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	163,183	218,024	228,024
Receipts:			
Other Taxes	63,090	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,090**	**60,000**	**60,000**
Resources Available:	**226,273**	**278,024**	**288,024**
Expenditures:			
Public Safety:			
Contractual Services	19,047	50,000	288,024
Reimbursed Expense	-10,798		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,249**	**50,000**	**288,024**
Unencumbered Cash Balance Dec 31	218,024	228,024	0
2021/2022/2023 Budget Authority Amount	238,020	173,183	288,024

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Treasurer Equip Reserve		Diversion		Pros. Attorney Trust		Spec Prosecutor Trust		Consol Spec Law Enforc Tru		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,000	Cash Balance Jan 1	19,330	Cash Balance Jan 1	5,566	Cash Balance Jan 1	258,873	Cash Balance Jan 1	1,088,841	1,378,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	2,150	Fees	375	Fines & Forfeitures	64,997	Fines & Forfeitures	360,722	
Total Receipts	0	Total Receipts	2,150	Total Receipts	375	Total Receipts	64,997	Total Receipts	360,722	428,244
Resources Available:	6,000	Resources Available:	21,480	Resources Available:	5,941	Resources Available:	323,870	Resources Available:	1,449,563	1,806,854
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Dues & Subscriptions	7,682	General Government	188	Personal Services	3,735	Commodities	159,368	
						Commodities	33	Contractual Services	277,554	
						Contractual Services	67,262			
Total Expenditures	0	Total Expenditures	7,682	Total Expenditures	188	Total Expenditures	71,030	Total Expenditures	436,922	515,822
Cash Balance Dec 31	6,000	Cash Balance Dec 31	13,798	Cash Balance Dec 31	5,753	Cash Balance Dec 31	252,840	Cash Balance Dec 31	1,012,641	**1,291,032** **
										1,291,032 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,990	Cash Balance Jan 1	791,691	Cash Balance Jan 1	1,030,100	Cash Balance Jan 1	966	Cash Balance Jan 1	2,165	1,829,912
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	620	Operating Transfers	364,497	Other	389,921	Fees		Grant Income	9,094	
		Other	1	Operating Transfer	127,998					
Total Receipts	620	Total Receipts	364,498	Total Receipts	517,919	Total Receipts	0	Total Receipts	9,094	892,131
Resources Available:	5,610	Resources Available:	1,156,189	Resources Available:	1,548,019	Resources Available:	966	Resources Available:	11,259	2,722,043
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	289,267	Capital Outlay	962,281			Personal Services	4,867	
								Contractual Services	2,569	
								Capital Outlay	1,600	
Total Expenditures	0	Total Expenditures	289,267	Total Expenditures	962,281	Total Expenditures	0	Total Expenditures	9,036	1,260,584
Cash Balance Dec 31	5,610	Cash Balance Dec 31	866,922	Cash Balance Dec 31	585,738	Cash Balance Dec 31	966	Cash Balance Dec 31	2,223	**1,461,459** **
										1,461,459 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

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	15,248	Cash Balance Jan 1	6,918	Cash Balance Jan 1	6,918	Cash Balance Jan 1	399,948	Cash Balance Jan 1	10,871	439,903
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	4,844	Fees	1,073	Fees	1,073	Miscellaneous Income	206,000			
Total Receipts	4,844	Total Receipts	1,073	Total Receipts	1,073	Total Receipts	206,000	Total Receipts	0	212,990
Resources Available:	20,092	Resources Available:	7,991	Resources Available:	7,991	Resources Available:	605,948	Resources Available:	10,871	652,893
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,609			Capital Outlay	1,229	Capital Outlay	21,500			
Capital Outlay										
Total Expenditures	1,609	Total Expenditures	0	Total Expenditures	1,229	Total Expenditures	21,500	Total Expenditures	0	24,338
Cash Balance Dec 31	18,483	Cash Balance Dec 31	7,991	Cash Balance Dec 31	6,762	Cash Balance Dec 31	584,448	Cash Balance Dec 31	10,871	**628,555** **
										628,555 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

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: Rural EOC Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,920	Cash Balance Jan 1	34,106	Cash Balance Jan 1	4,179	Cash Balance Jan 1	27,246	Cash Balance Jan 1	283	67,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	700			Fees	955	Licenses, Permits & Fees	17,605	Grant Income	3,834	
Total Receipts	700	Total Receipts	0	Total Receipts	955	Total Receipts	17,605	Total Receipts	3,834	23,094
Resources Available:	2,620	Resources Available:	34,106	Resources Available:	5,134	Resources Available:	44,851	Resources Available:	4,117	90,828
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Computer Services	1,000	Commodities	4,665	Contractual Services	-135	
						Contractual Services	318	Commodities	4,252	
						Reimbursed	-614			
						Operating Transfer	27,246			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,000	Total Expenditures	31,615	Total Expenditures	4,117	36,732
Cash Balance Dec 31	2,620	Cash Balance Dec 31	34,106	Cash Balance Dec 31	4,134	Cash Balance Dec 31	13,236	Cash Balance Dec 31	0	**54,096** **
										54,096 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name: Sparks		(4) Fund Name: Windfarm Project Maint		(5) Fund Name: ARPA		
										Total
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1	4,604	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		4,604
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Transfer In	59,000	Grant	379,565	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	59,000	Total Receipts	379,565	438,565
Resources Available:	0	Resources Available:	0	Resources Available:	4,604	Resources Available:	59,000	Resources Available:	379,565	443,169
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	4,329			Personal Services	193,656	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,329	Total Expenditures	0	Total Expenditures	193,656	197,985
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	275	Cash Balance Dec 31	59,000	Cash Balance Dec 31	185,909	**245,184** **
										245,184 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Clark County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Fuel Reducion Fund										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	23,244									
Grant	796,505									
Total Receipts	819,749	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	819,749
Resources Available:	819,749	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	819,749
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	807,923									
Total Expenditures	807,923	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	807,923
Cash Balance Dec 31	11,826	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**11,826** **
										11,826 **

**Note: These two block figures should agree.

CPA Summary

Clark County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Clark County

will meet on September 7, 2022 at 1:30 PM at Clark County Courthouse, Ashland, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Clark County Courthouse, Ashland, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	250,084		286,730		288,730		
Courthouse	51,268		61,100		63,210		
Custodian	116,378		124,020		130,200		
County Clerk	130,368		153,810		157,590		
County Appraiser	110,466		124,760		125,060		
County Treasurer	81,343		89,655		94,140		
Register of Deeds	15,942		58,500		58,500		
District Court	0		0		40,000		
Tort Liability	65,952		71,450		77,973		
County Commissioners	88,366		104,100		106,310		
County Attorney	24,597		53,485		54,450		
Election Expense	26,000		26,000		26,800		
Conservation District	482,364		538,433		549,035		
Sheriff	10,526		15,350		15,350		
Emergency Preparedness	551,495		700,000		0		
Operating Transfers	773,447		942,210		936,710		
Road & Bridge	59,699		96,012		96,012		
Noxious Weed	168,012		206,320		209,270		
Ambulance	129,238		73,550		75,630		
County Health	87,828		97,300		95,550		
Sanitation	143,760		146,263		153,083		
Appropriations	0		0		26,630		
Iroquois Center	3,367,133	52.156	3,969,048	43.214	3,380,233	1,636,811	36.235
Total General Fund	39,429	0.919	100,000	0.929	120,000	47,314	1.047
Special Bridge	1,226,163	26.389	1,507,600	30.429	1,675,000	1,457,864	32.274
Employee Benefits					7,887		
Special Alcohol					36,882		
Noxious Weed Cap Outla					3,425		
Wireless 911	1,655				288,024		
911 Land/Wireless/VOIP	8,249		50,000				
Non-Budgeted Funds-A	515,822						
Non-Budgeted Funds-B	1,260,584						
Non-Budgeted Funds-C	24,338						
Non-Budgeted Funds-D	36,732						
Non-Budgeted Funds-E	197,985						
Non-Budgeted Funds-F	807,923						
Totals	7,486,013	79.464	5,626,648	74.572	5,511,451	3,141,989	69.556
						Revenue Neutral Rate **	*70.035*
Less: Transfers	578,741		700,000		0		
Net Expenditure	6,907,272		4,926,648		5,511,451		
Total Tax Levied	3,278,982		3,163,718		xxxxxxxxxxxxxxxxx		
Assessed Valuation	41,264,309		42,423,948		45,171,526		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Rebecca Mishler
County Clerk

Clark County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,596,147	35.335	39,100
Special Bridge	46,139	1.021	1,130
0			0
Employee Benefits	1,421,646	31.472	34,825
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	3,063,932	67.829	75,055

2022 July 1 Valuation: 45,171,526

Valuation Factor: 45,171.526

Neighborhood Revitalization Subj to Rebate: 1,106,545

Neighborhood Revitalization factor: 1,106.545

**This information comes from the 2023 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 11th of August, 2022 being on the 11th day of August, 2022.

Subscribed and sworn to before me this 11th day of August, 2022.

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

My Appointment Expires: 7/16/23

Publication Fee: 108.00

State of Kansas
County
2023

Clark County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Clark County
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Conservation District	26,000		26,000		26,800		
Sheriff	482,364		538,433		549,035		
Emergency Preparedness	10,526		15,350		15,350		
Operating Transfers	551,495		700,000		0		
Road & Bridge	773,447		942,210		936,710		
Noxious Weed	59,699		96,012		96,012		
Ambulance	168,012		206,320		209,270		
County Health	129,238		73,550		75,630		
Sanitation	87,828		97,300		95,550		
Appropriations	143,760		146,263		153,083		
Iroquois Center	0		0		26,630		
Total General Fund	3,367,133	52.156	3,969,048	43.214	3,380,233	1,636,811	36.235
Special Bridge	39,429	0.919	100,000	0.929	120,000	47,314	1.047
Employee Benefits	1,226,163	26.389	1,507,600	30.429	1,675,000	1,457,864	32.274
Special Alcohol					7,887		
Noxious Weed Cap Outla					36,882		
Wireless 911	1,655				3,425		
911 Land/Wireless/VOIP	8,249		50,000		288,024		
Non-Budgeted Funds-A	515,822						
Non-Budgeted Funds-B	1,260,584						
Non-Budgeted Funds-C	24,338						
Non-Budgeted Funds-D	36,732						
Non-Budgeted Funds-E	197,985						
Non-Budgeted Funds-F	807,923						
Totals	7,486,013	79.464	5,626,648	74.572	5,511,451	3,141,989	69.556
						Revenue Neutral Rate **	70.035
Less: Transfers	578,741		700,000		0		
Net Expenditure	6,907,272		4,926,648		5,511,451		
Total Tax Levied	3,278,982		3,163,718		xxxxxxxxxxxxxxxxx		
Assessed Valuation	41,264,309		42,423,948		45,171,526		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Rebecca Mishler
County Clerk

Resolution No. 2022-08

A RESOLUTION OF THE COUNTY OF CLARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Clark was calculated as 70.035 mills by the Clark County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Clark County, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF CLARK:

The County of Clark shall levy a property tax rate exceeding the Revenue Neutral Rate of 70.035 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 7th day of September, 2022 and **SIGNED** by the Board of County Commissioners.

Jim Daily, Chairman

Howard Wideman, Vice- Chair

Jim Fellers, Member

Attested:

Rebecca Mishler, County Clerk

BOARD OF COUNTY COMMISSIONERS
SEAL
CLARK COUNTY, KANSAS

ROLL CALL VOTE

A Roll Call Vote of the Clark County Commissioners to levy a property tax exceeding the Revenue Neutral Rate

Hearing To Exceed the RNR held on September 7, 2022.
Resolution 2022-08

Governing Body	Yes	No	No Vote
Jim Daily	X		
Howard Wideman	X		
Jim Fellers	X		
Total	3	0	0

Certified: Rebecca Mishler

Rebecca Mishler, Clark County Clerk