State of Kansas
County

Clark County

2024

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 year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,508,229	1,829,195	40.620
Special Bridge	68-1135	7	210,000	45,169	1.004
Employee Benefits	12-16,102	8	1,675,000	1,269,182	28.185
Special Alcohol		9	6,937		
Noxious Weed Cap Outlay		9	36,882		
Wireless 911		10	100		
911 Land/Wireless/VOIP		10	214,484		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Non-Budgeted Funds-C		13			
Non-Budgeted Funds-D		14			
Non-Budgeted Funds-E					
Totals		xxxxxx	6,651,632	3,143,546	69.809
Budget Hearing Notice					
Budget Hearing Notice 2		#REF!			
Combined Rate and Budget Hearing		16			
Combined Rate and Budget Hearing 2		#REF!			
RNR Hearing Notice					
Neighborhood Revitalization		17			

County Clerk's Use Only
45,031,893
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 70.846

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

Attest: 10-23 2023,
Rebecca Mishler
County Clerk

John Daily
Howard Wiedeman

Governing Body

CPA Summary
No assurane is provided.

Clark County

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,636,811	88,994	1,143	12,919	2,212	548
Special Bridge	47,314	2,572	33	373	64	16
0						
Employee Benefits	1,457,864	79,264	1,018	11,506	1,971	489
TOTAL	3,141,989	170,830	2,194	24,798	4,247	1,053

County Treas Motor Vehicle Estimate 170,830

County Treas Recreational Vehicle Estimate 2,194

County Treas 16/20M Vehicle Estimate 24,798

County Treas Commercial Vehicle Tax Estimate 4,247

County Treas Watercraft Tax Estimate 1,053

Motor Vehicle Factor 0.05437

Recreational Vehicle Factor 0.00070

16/20M Vehicle Factor 0.00789

Commercial Vehicle Factor 0.00135

Watercraft Factor 0.00034

Clark County

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Special Vehicle	General	13,236	5,000	5,000	8-145
General	Capital Improvement	442,666		525,000	19-120
General	Equipment Reserve	410,940		525,000	19-119
	Total	866842	5000	1055000	
	Adjustments*		5,000	5,000	
	Adjusted Totals	866842	0	1050000	

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

State of Kansas
County

Clark County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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**

State of Kansas
County

Clark County

2024

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, 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

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

Clark County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,240,766	1,277,673	893,548
Receipts:			
Ad Valorem Tax	1,815,690	1,604,075	xxxxxxxxxxxxxxxx
Delinquent Tax	63,778	9,167	8,184
Motor Vehicle Tax	135,948	112,688	88,994
Recreational Vehicle Tax	1,730	1,341	1,143
16/20M Vehicle Tax	15,658	14,514	12,919
Commercial Vehicle Tax		2,806	2,212
Watercraft Tax		688	548
Gross Earnings (Intangible) Tax	2,061	3,769	2,281
LAVTR			0
City and County Revenue Sharing			0
Interest on Delinquent Tax	25,235	20,000	20,000
Mineral Production Tax	20,679	10,000	10,000
Special Highway Aid	205,528	205,947	204,534
State Equalization	3,512	3,044	3,000
Grants:			
State Health Grant	7,000	9,000	9,000
Other Grant	51,458	17,000	
Licenses, Permits, & Fees:			
Heritage Fund	2,105	1,800	1,800
County Officer's Fees	32,270	25,000	25,000
Charges for Services:			
County Health Services	31,867	20,000	20,000
County Health WIC	2,618	3,000	3,000
Ambulance Service:			
Minneola	59,720	35,000	35,000
Ashland	24,046	30,000	30,000
Landfill	75,294	60,000	60,000
Transfer from Special Vehicle	13,236	5,000	5,000
In Lieu of Tax - Wind Farm Allocation	1,350,831	811,369	1,350,831
In Lieu of Taxes (IRB)			
Interest on Idle Funds	31,431	30,000	30,000
Neighborhood Revitalization Rebate	-14,222	-39,100	-47,606
Miscellaneous	73,721		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,031,194**	**2,996,108**	**1,875,840**
Resources Available:	**5,271,960**	**4,273,781**	**2,769,388**

Clark County

2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,271,960	4,273,781	2,769,388
Expenditures:			
Courthouse	273,525	288,730	289,550
Custodian	54,476	63,210	64,080
County Clerk	126,337	130,200	136,620
County Appraiser	138,996	157,590	161,750
County Treasurer	119,718	125,060	134,340
Register of Deeds	104,863	94,140	102,800
District Court	40,801	58,500	58,500
Tort Liability	14,465	40,000	40,000
County Commissioners	69,908	77,973	77,973
County Attorney	95,546	106,310	112,160
Election Expense	32,468	54,450	57,690
Conservation District	26,000	26,800	26,800
Sheriff	527,454	549,035	571,915
Emergency Preparedness	12,833	15,350	15,350
Operating Transfers	853,606	0	1,050,000
Road & Bridge	914,300	936,710	947,450
Noxious Weed	62,432	96,012	99,312
Ambulance	193,164	209,270	217,850
County Health	92,595	75,630	75,630
Sanitation	96,040	95,550	95,550
Appropriations	144,760	153,083	151,279
Iroquois Center	0	26,630	21,630
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	3,994,287	3,380,233	4,508,229
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,994,287**	**3,380,233**	**4,508,229**
Unencumbered Cash Balance Dec 31	1,277,673	893,548	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	4,009,048	3,380,233	4,508,229
		Non-Appropriated Balance	20,000
		Total Expenditure/Non-Appr Balance	4,528,229
		Tax Required	1,758,841
	Delinquent Comp Rate:	4.0%	70,354
		Amount of 2023 Ad Valorem Tax	1,829,195

CPA Summary
No assurane is provided.

Clark County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Courthouse			
Personal Services	50,165	46,930	21,800
Contractual	246,588	225,000	250,950
Commodities	11,951	15,200	15,200
Capital Outlay		1,600	1,600
Reimbursed Expenditures	(35,179)		
Total	273,525	288,730	289,550
Custodian			
Personal Services	42,118	43,770	45,850
Contractual	512	540	600
Commodities	11,142	17,400	16,130
Capital Outlay	704	1,500	1,500
Total	54,476	63,210	64,080
County Clerk			
Personal Services	115,643	115,500	121,740
Contractual	9,040	12,020	12,300
Commodities	1,745	2,680	2,580
Reimbursed Expenditures	(91)		
Total	126,337	130,200	136,620
County Appraiser			
Personal Services	73,472	80,490	84,650
Contractual	62,710	71,900	71,600
Commodities	2,303	3,500	3,800
Capital Outlay	511	1,700	1,700
Reimbursed Expenditures			
Total	138,996	157,590	161,750
County Treasurer			
Personal Services	112,857	112,160	120,940
Contractual	6,036	8,400	8,900
Commodities	835	4,500	4,500
Reimbursed Expenditures	(10)		
Total	119,718	125,060	134,340
Register of Deeds			
Personal Services	85,927	74,340	81,500
Contractual	10,859	14,300	14,300
Commodities	8,077	5,500	7,000
Total	104,863	94,140	102,800
District Court			
Personal Services			
Contractual	41,756	54,500	54,500
Commodities	1,081	1,500	1,500
Capital Outlay	968	2,500	2,500
Reimbursed Expenditures	(3,004)		
Total	40,801	58,500	58,500
Tort Liability			
Personal Services			
Contractual	14,465	40,000	40,000
Total	14,465	40,000	40,000
Total - Page 6b	**873,181**	**957,430**	**987,640**

Clark County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commissioners			
Personal Services	68,336	73,023	73,023
Contractual	1,572	3,500	3,600
Commodities		1,450	1,350
Capital Outlay			
Total	69,908	77,973	77,973
County Attorney			
Personal Services	82,090	85,310	91,160
Contractual	10,844	14,000	15,000
Commodities	2,612	7,000	6,000
Capital Outlay			
Total	95,546	106,310	112,160
Election Expense			
Personal Services	12,132	12,500	12,740
Contractual	14,160	23,800	23,800
Commodities	8,202	18,150	21,150
Capital Outlay			
Reimbursed Expenditures	(2,026)		
Total	32,468	54,450	57,690
Conservation District			
Appropriation	26,000	26,800	26,800
Total	26,000	26,800	26,800
Sheriff			
Personal Services	420,952	424,385	447,265
Contractual	48,116	65,550	65,550
Commodities	61,447	59,100	59,100
Capital Outlay			
Reimbursed Expenditures	(3,061)		
Total	527,454	549,035	571,915
Emergency Preparedness			
Personal Services		3,450	3,450
Contractual	2,573	7,900	7,900
Commodities	10,260	4,000	4,000
Capital Outlay			
Total	12,833	15,350	15,350
Operating Transfers			
Transfer to Capital Improvement	442,666		525,000
Transfer to Equipment Reserve	410,940		525,000
Capital Outlay			
Total	853,606	0	1,050,000
Total	0	0	0
Total - Page 6c	**1,617,815**	**829,918**	**1,911,888**

Clark County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Road & Bridge			
Personal Services	369,386	385,260	396,000
Contractual	154,633	149,500	149,500
Commodities	357,373	364,450	364,450
Capital Outlay	38,924	37,500	37,500
Reimbursed Expenditures	(6,016)		
Total	914,300	936,710	947,450
Noxious Weed			
Personal Services	33,904	36,262	36,262
Contractual	8,045	14,000	13,800
Commodities	31,843	41,750	45,250
Capital Outlay		4,000	4,000
Reimbursed Expenditures	(11,360)		
Total	62,432	96,012	99,312
Ambulance			
Personal Services	51,302	46,570	48,650
Contractual	82,824	88,700	95,500
Commodities	51,377	60,500	60,700
Capital Outlay	7,732	13,500	13,000
Reimbursed Expenditures	(71)		
Total	193,164	209,270	217,850
County Health			
Personal Services	45,774	59,830	59,830
Contractual	3,486	5,300	5,300
Commodities	31,351	8,500	8,500
Capital Outlay	12,231	2,000	2,000
Reimbursed Expenditures	(247)		
Total	92,595	75,630	75,630
Sanitation			
Personal Services	46,045	39,000	39,000
Contractual	33,106	35,850	35,850
Commodities	16,889	15,200	15,200
Capital Outlay		5,500	5,500
Total	96,040	95,550	95,550
Appropriations			
Free Fair	4,000	4,000	4,000
Fair Building	10,000	10,000	10,000
Extension Council	89,512	93,912	92,928
Pioneer-Kier Museum	41,248	45,171	44,351
Total	144,760	153,083	151,279
Iroquois Center			
Appropriation		26,630	21,630
Total	0	26,630	21,630
Total	0	0	0
Total - Page 6d	**1,503,291**	**1,592,885**	**1,608,701**

Clark County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	873,181	957,430	987,640
Total - Page 6c	1,617,815	829,918	1,911,888
Total - Page 6d	1,503,291	1,592,885	1,608,701
Total - Page 6e			
Total Detail Expenditures**	**3,994,287**	**3,380,233**	**4,508,229**

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

Clark County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	132,705	166,173	164,449
Receipts:			
Ad Valorem Tax	38,935	46,368	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,070	197	237
Motor Vehicle Tax	2,370	2,425	2,572
Recreational Vehicle Tax	30	29	33
16/20M Vehicle Tax	261	312	373
Commercial Vehicle Tax		60	64
Watercraft Tax		15	16
Other Receipts			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-306	-1,130	-1,176
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,360**	**48,276**	**2,119**
Resources Available:	**175,065**	**214,449**	**166,568**
Expenditures:			
Contractual Services	8,892	50,000	210,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,892**	**50,000**	**210,000**
Unencumbered Cash Balance Dec 31	166,173	164,449	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	100,000	120,000	210,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	43,432
	Delinquent Comp Rate:	4.0%	1,737
		Amount of 2023 Ad Valorem Tax	45,169

CPA Summary
No assurane is provided.

Clark County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	423,027	567,818	386,128
Receipts:			
Ad Valorem Tax	1,275,239	1,428,707	xxxxxxxxxxxxxxxxx
Delinquent Tax	34,623	6,455	7,289
Motor Vehicle Tax	71,920	79,348	79,264
Recreational Vehicle Tax	898	945	1,018
16/20 M Vehicle Tax	9,775	10,220	11,506
Commercial Vehicle Tax		1,975	1,971
Watercraft Tax		485	489
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,014	-34,825	-33,032
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,382,441**	**1,493,310**	**68,505**
Resources Available:	**1,805,468**	**2,061,128**	**454,633**
Expenditures:			
Personal Services	1,237,650	1,675,000	1,675,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,237,650**	**1,675,000**	**1,675,000**
Unencumbered Cash Balance Dec 31	567,818	386,128	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,507,600	1,675,000	1,675,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,000
		Tax Required	1,220,367
	Delinquent Comp Rate:	4.0%	48,815
		Amount of 2023 Ad Valorem Tax	1,269,182

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary
No assurane is provided.

Clark County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,121	6,037	5,979
Receipts:			
Liquor Tax	866	892	958
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**866**	**892**	**958**
Resources Available:	**6,987**	**6,929**	**6,937**
Expenditures:			
Contractual Services	950	950	6,937
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**950**	**950**	**6,937**
Unencumbered Cash Balance Dec 31	6,037	5,979	0
2022/2023/2024 Budget Authority Amount	6,777	7,887	6,937

Adopted Budget

Noxious Weed Cap Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 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
2022/2023/2024 Budget Authority Amount	36,882	36,882	36,882

CPA Summary
No assurane is provided.

Clark County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wireless 911**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,426	1,670	100
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,426**	**1,670**	**100**
Expenditures:			
Contractual Services	1,756	1,570	100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,756**	**1,570**	**100**
Unencumbered Cash Balance Dec 31	1,670	100	0
2022/2023/2024 Budget Authority Amoun	4,830	3,425	100

Adopted Budget

911 Land/Wireless/VOIP	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	218,024	194,484	154,484
Receipts:			
Other Taxes	57,814	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,814**	**60,000**	**60,000**
Resources Available:	**275,838**	**254,484**	**214,484**
Expenditures:			
Public Safety:			
Contractual Services	81,354	100,000	214,484
Reimbursed Expense			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**81,354**	**100,000**	**214,484**
Unencumbered Cash Balance Dec 31	194,484	154,484	0
2022/2023/2024 Budget Authority Amoun	173,183	288,024	214,484

CPA Summary
No assurane is provided.

State of Kansas
County

Clark County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	13,797	Cash Balance Jan 1	5,753	Cash Balance Jan 1	252,839	Cash Balance Jan 1	1,012,641	1,291,030
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	2,329	Fees	286	Fines & Forfeitures		Fines & Forfeitures		
								Miscellaneous	285	
Total Receipts	0	Total Receipts	2,329	Total Receipts	286	Total Receipts	0	Total Receipts	285	2,900
Resources Available:	6,000	Resources Available:	16,126	Resources Available:	6,039	Resources Available:	252,839	Resources Available:	1,012,926	1,293,930
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Dues & Subscriptions	4,667	General Government	143	Personal Services		Commodities	92,751	
						Commodities		Contractual Services	429,039	
						Contractual Services	44,143			
Total Expenditures	0	Total Expenditures	4,667	Total Expenditures	143	Total Expenditures	44,143	Total Expenditures	521,790	570,743
Cash Balance Dec 31	6,000	Cash Balance Dec 31	11,459	Cash Balance Dec 31	5,896	Cash Balance Dec 31	208,696	Cash Balance Dec 31	491,136	**723,187** **
										723,187 **

**Note: These two block figures should agree.

CPA Summary

No assurane is provided.

Clark County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	5,610	Cash Balance Jan 1	866,923	Cash Balance Jan 1	585,738	Cash Balance Jan 1	966	Cash Balance Jan 1	2,223	1,461,460	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Other	97	Operating Transfers	410,940	Operating Transfers	442,665	Fees		Grant Income	9,042		
		Other		Other	22,181						
Total Receipts	97	Total Receipts	410,940	Total Receipts	464,846	Total Receipts	0	Total Receipts	9,042	884,925	
Resources Available:	5,707	Resources Available:	1,277,863	Resources Available:	1,050,584	Resources Available:	966	Resources Available:	11,265	2,346,385	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
		Capital Outlay	54,794	Capital Outlay	20,593			Personal Services	5,014		
								Contractual Services	2,525		
								Capital Outlay	1,600		
Total Expenditures	0	Total Expenditures	54,794	Total Expenditures	20,593	Total Expenditures	0	Total Expenditures	9,139	84,526	
Cash Balance Dec 31	5,707	Cash Balance Dec 31	1,223,069	Cash Balance Dec 31	1,029,991	Cash Balance Dec 31	966	Cash Balance Dec 31	2,126	**2,261,859**	**
										2,261,859	**

**Note: These two block figures should agree.

CPA Summary

No assurane is provided.

Clark County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

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	18,482	Cash Balance Jan 1	7,990	Cash Balance Jan 1	6,761	Cash Balance Jan 1	584,447	Cash Balance Jan 1	10,871	628,551
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	4,760	Fees	1,053	Fees	1,053	Miscellaneous Income				
Total Receipts	4,760	Total Receipts	1,053	Total Receipts	1,053	Total Receipts	0	Total Receipts	0	6,866
Resources Available:	23,242	Resources Available:	9,043	Resources Available:	7,814	Resources Available:	584,447	Resources Available:	10,871	635,417
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	350			Capital Outlay		Capital Outlay	214,289			
Capital Outlay	6,842									
Total Expenditures	7,192	Total Expenditures	0	Total Expenditures	0	Total Expenditures	214,289	Total Expenditures	0	221,481
Cash Balance Dec 31	16,050	Cash Balance Dec 31	9,043	Cash Balance Dec 31	7,814	Cash Balance Dec 31	370,158	Cash Balance Dec 31	10,871	**413,936** **
										413,936 **

**Note: These two block figures should agree.

CPA Summary
No assurane is provided.

Clark County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

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	2,620	Cash Balance Jan 1	34,106	Cash Balance Jan 1	4,133	Cash Balance Jan 1	13,236	Cash Balance Jan 1	11,825	65,920
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	700			Fees	1,899	Licenses, Permits & Fe	14,975	Grant Income		
Total Receipts	700	Total Receipts	0	Total Receipts	1,899	Total Receipts	14,975	Total Receipts	0	17,574
Resources Available:	3,320	Resources Available:	34,106	Resources Available:	6,032	Resources Available:	28,211	Resources Available:	11,825	83,494
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Computer Services	319	Commodities	4,766	Contractual Services	2,757	
				Commodities	1,152	Contractual Services	1,556	Commodities		
						Reimbursed	-2,924			
						Operating Transfer	13,236			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,471	Total Expenditures	16,634	Total Expenditures	2,757	20,862
Cash Balance Dec 31	3,320	Cash Balance Dec 31	34,106	Cash Balance Dec 31	4,561	Cash Balance Dec 31	11,577	Cash Balance Dec 31	9,068	**62,632** **
										62,632 **

**Note: These two block figures should agree.

CPA Summary

No assurane is provided.

Clark County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: Covid 19		(2) Fund Name: Windfarm Project Maint		(3) Fund Name: ARPA		(4) Fund Name: Spec Law Enforcement		(5) Fund Name: pec Law Enforcement Offic		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,296	Cash Balance Jan 1	59,000	Cash Balance Jan 1	185,909	Cash Balance Jan 1	990,179	Cash Balance Jan 1	22,462	1,273,846
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer In		Grant	193,655	Miscellaneous	285			
						Grant				
Total Receipts	0	Total Receipts	0	Total Receipts	193,655	Total Receipts	285	Total Receipts	0	193,940
Resources Available:	16,296	Resources Available:	59,000	Resources Available:	379,564	Resources Available:	990,464	Resources Available:	22,462	1,467,786
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	570	Agency Account	6,000	Contractual Services		Contractual Services	429,039			
				Personal Services	7,746	Commodities	92,751			
Total Expenditures	570	Total Expenditures	6,000	Total Expenditures	7,746	Total Expenditures	521,790	Total Expenditures	0	536,106
Cash Balance Dec 31	15,726	Cash Balance Dec 31	53,000	Cash Balance Dec 31	371,818	Cash Balance Dec 31	468,674	Cash Balance Dec 31	22,462	**931,680** **
										931,680 **

**Note: These two block figures should agree.

CPA Summary

No assurane is provided.

Clark County

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Clark County

will meet on September 6, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Courthouse	273,525		288,730		289,550		
Custodian	54,476		63,210		64,080		
County Clerk	126,337		130,200		136,620		
County Appraiser	138,996		157,590		161,750		
County Treasurer	119,718		125,060		134,340		
Register of Deeds	104,863		94,140		102,800		
District Court	40,801		58,500		58,500		
Tort Liability	14,465		40,000		40,000		
County Commissioners	69,908		77,973		77,973		
County Attorney	95,546		106,310		112,160		
Election Expense	32,468		54,450		57,690		
Conservation District	26,000		26,800		26,800		
Sheriff	527,454		549,035		571,915		
Emergency Preparedness	12,833		15,350		15,350		
Operating Transfers	853,606		0		1,050,000		
Road & Bridge	914,300		936,710		947,450		
Noxious Weed	62,432		96,012		99,312		
Ambulance	193,164		209,270		217,850		
County Health	92,595		75,630		75,630		
Sanitation	96,040		95,550		95,550		
Appropriations	144,760		153,083		151,279		
Iroquois Center	-		26,630		21,630		
Total General Fund	3,994,287	43.214	3,380,233	36.241	4,508,229	1,829,195	41.244
Special Bridge	8,892	0.929	50,000	1.048	210,000	45,169	1.018
Employee Benefits	1,237,650	30.429	1,675,000	32.279	1,675,000	1,269,182	28.617
Special Alcohol	950		950		6,937		
Noxious Weed Cap Outla					36,882		
Wireless 911	1,756		1,570		100		
911 Land/Wireless/VOIP	81,354		100,000		214,484		
Non-Budgeted Funds-A	570,743						
Non-Budgeted Funds-B	84,526						
Non-Budgeted Funds-C	221,481						
Non-Budgeted Funds-D	20,862						
Non-Budgeted Funds-E	536,106						
Totals	6,758,607	74.572	5,207,753	69.568	6,651,632	3,143,546	70.879
						*Revenue Neutral Rate ** *	*70.846*
Less: Transfers	866,842		0		1,050,000		
Net Expenditure	5,891,765		5,207,753		5,601,632		
Total Tax Levied	3,163,718		3,141,989		xxxxxxxxxxxxxxxxx		
Assessed Valuation	42,423,948		45,165,744		44,350,845		

Outstanding Indebtedness, January 1,	2021	2022	2023
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

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,779,684	40.127	47,606
Special Bridge	43,946	0.991	1,176
0			0
Employee Benefits	1,234,828	27.842	33,032
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	3,058,458	68.961	81,814

2023 July 1 Valuation: 44,350,845

Valuation Factor: 44,350.845

Neighborhood Revitalization Subj to Rebate: 1,186,382

Neighborhood Revitalization factor: 1,186.382

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Clark County

2024

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Clark County

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County Treasurer	119,718		125,060		134,340		
Register of Deeds	104,863		94,140		102,800		
District Court	40,801		58,500		58,500		
Tort Liability	14,465		40,000		40,000		
County Commissioners	69,908		77,973		77,973		
County Attorney	95,546		106,310		112,160		
Election Expense	32,468		54,450		57,690		
Conservation District	26,000		26,800		26,800		
Sheriff	527,454		549,035		571,915		
Emergency Preparedness	12,833		15,350		15,350		
Operating Transfers	853,606		0		1,050,000		
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						*Revenue Neutral Rate ** *	*70.846*
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***Revenue Neutral Rate as defined by KSA 79-2988*

Rebecca Mishler
County 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 10th of August, 2023 being on the 10th day of August, 2023.

Subscribed and sworn to before me this 10th day of August, 2023.

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

My Appointment Expires: 7/16/27

Publication Fee: 96.00

State of Kansas
County

Clark County

2024

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*Tax rates are expressed in mills

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

Rebecca Mishler
County Clerk

Page No. 16

Resolution No. 2023-05

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 70.846 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 6, 2023 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 70.846 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 6th day of September, 2023 and **SIGNED** by the Board of County Commissioners.

Jim Daily, Chairman

Howard Wideman, Vice- Chair

Dustin McPhail, Member

Attested:

Rebecca Mishler, County Clerk

BOARD OF COUNTY COMMISSIONERS
SEAL
CLARK COUNTY, KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CLARK COUNTY, KANSAS, HEREBY NOTIFIES THE CLARK COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 70.879. The date of our hearing is September 6, 2023 at 1:30 PM and will be held at Clark County Courthouse, Ashland, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on Sept 6, 2023.

(Seal)



Rebecca Mishler
Clerk or Officer of Governing Body

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 6, 2023.
Resolution 2023-05

Governing Body	Yes	No	No Vote
Jim Daily	Y		
Howard Wideman	Y		
Dustin McPhail	Y		
Total	3	∅	∅

Certified: Rebecca Mishler

Rebecca Mishler, Clark County Clerk