Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELK COUNTY, KANSAS, HEREBY NOTIFIES THE ELK 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 94.380. The date of our hearing is August 26, 2024, at 1:00 PM and will be held at Elk County Courthouse address in Howard, 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, 2024.

WITNESS my hand and official seal on 7-8, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 24-10

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

WHEREAS, the Revenue Neutral Rate for the County of Elk, Kansas, was calculated as 94.034 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Elk, Kansas, 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 ELK, KANSAS:

The County of Elk, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 94.034 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 26 day of August 2024 (month and year) and SIGNED by the Governing Body.

Attested:

County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 26, 2024.

Resolution No. 24-11

Governing Body Member	Yes	No	No Vote
	✓		
	✓		
	✓		
TOTAL			

Certified:

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	1,959,689	289,731	✓ 8.037
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,910,000	1,276,823	✓ 35.418
Ambulance	65-6113	8	455,000	255,307	✓ 7.082
Conversation District	2-1907b	8	26,000	24,671	✓ .685
Direct Election	25-2201a	9	100,928	79,543	✓ 2.207
Economic Development	19-4102	9	27,416		✓ 0
Employee Benefits	12-16,102	10	1,093,000	879,485	✓ 24.396
Health	65-204	10	121,300	54,761	✓ 1.519
Historical Society	19-2651	11	1,500	889	✓ .025
Mental Health	19-4004	11	39,000	35,177	✓ .976
Intellecual Disability	19-4004	12	25,000	22,757	✓ .632
Noxious Weed	2-1318	12	160,500	139,084	✓ 3.858
Service Program for the Eld	12-1680	13	121,621	112,023	✓ 3.108
Special Bridge	68-1135	13	155,000	144,401	✓ 4.006
Special Liability	75-6110	14	69,400	45,626	✓ 1.266
Community Development &		14	49,000	41,641	✓ 1.156
Special Alochol Program		15	20,564		
Special Parks and Recreation		15	20,564		
Emergency Telephone Service		16	147,692		
Opioid Settlement		16	16,772		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Non-Budgeted Funds-E		22			
Totals		xxxxx	6,519,946	3,401,919	94.371
Budget Hearing Notice		23			
Budget Hearing Notice 2		24			
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2		24			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
36,050,992
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	94.034
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Rural Fire District No. 1	19-3601	17	123,047	165,000	230,469

Revenue Neutral Rate	5.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Philip A. Jarred, CPA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 8-26- 2024

County Clerk

Governing Body

State of Kansas
County
2025

Elk County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Elk County

will meet on August 26, 2024 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,483,753	15.463	2,046,493	9.295	1,959,689	289,731	8.038
Debt Service							
Road & Bridge	2,211,260	32.844	1,900,000	35.195	1,910,000	1,276,823	35.423
Ambulance	350,458	4.014	371,300	3.708	455,000	255,307	7.083
Conversation District	17,474	0.398	15,108	0.379	26,000	24,671	0.684
Direct Election	60,984	1.300	96,928	2.459	100,928	79,543	2.207
Economic Development	22,304		45,000	1.253	27,416		
Employee Benefits	978,998	25.848	1,093,000	26.274	1,093,000	879,485	24.400
Health	184,104	1.390	111,300	1.289	121,300	54,761	1.519
Historical Society	1,000	0.026	1,000	0.025	1,500	889	0.025
Mental Health	34,000	0.796	38,000	0.971	39,000	35,177	0.976
Intellecual Disability	26,000	0.610	23,000	0.578	25,000	22,757	0.631
Noxious Weed	161,489	4.249	158,500	3.851	160,500	139,084	3.859
Service Program for the Eldery	91,425	2.444	98,892	2.515	121,621	112,023	3.108
Special Bridge	242,220	3.143	125,000	2.964	155,000	144,401	4.006
Special Liability	36,782	0.893	45,000	1.439	69,400	45,626	1.266
Community Development & Bus	2,135		45,000	1.254	49,000	41,641	1.155
Special Alochol Program	10,776		11,000		20,564		
Special Parks and Recreation	10,776		11,000		20,564		
Emergency Telephone Service	117,341		120,000		147,692		
Opioid Settlement					16,772		
Non-Budgeted Funds-A	106,705						
Non-Budgeted Funds-B	16,238						
Non-Budgeted Funds-C	268,839						
Non-Budgeted Funds-E							
Totals	6,435,060	93.418	6,355,521	93.449	6,519,946	3,401,919	94.380
						*Revenue Neutral Rate ** *	*94.034*
Less: Transfers	112,929		456		10,000		
Net Expenditure	6,322,131		6,355,065		6,509,946		
Total Tax Levied	3,152,430		3,388,919		xxxxxxxxxxxxxxxxx		
Assessed Valuation	33,748,480		36,267,795		36,044,817		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	231,314	342,507	537,579
Total	231,314	342,507	537,579

Rural Fire District No. 1	123,047	5.000	165,000	5.000	230,469	153,448	5.090
*Revenue Neutral Rate ** *							*5.090*
Assessed Valuation	28,689,960		30,687,631		30,148,330		

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3601	17	230,469	153,448	30,148,330	
TOTALS		xxxxxx	230469	153448		

Attest: _____, 2024

_____
County Clerk

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	337,078	24,101	352	3,765	810	278
Debt Service						
Road & Bridge	1,276,424	91,264	1,329	14,252	3,065	1,046
Ambulance	134,460	9,614	140	1,501	323	110
Conversation District	13,739	982	14	153	33	11
Direct Election	89,201	6,378	93	996	214	73
Economic Development	45,444	3,249	47	507	109	37
Employee Benefits	952,876	68,130	992	10,640	2,288	781
Health	46,714	3,340	49	522	112	38
Historical Society	888	63	1	10	2	1
Mental Health	35,212	2,518	37	393	85	29
Intellecual Disability	20,932	1,497	22	234	50	17
Noxious Weed	139,635	9,984	145	1,559	335	114
Service Program for the E	91,194	6,520	95	1,018	219	75
Special Bridge	107,493	7,686	112	1,200	258	88
Special Liability	52,179	3,731	54	583	125	43
Community Development	45,450	3,250	47	507	109	37
TOTAL	3,388,919	242,307	3,529	37,840	8,137	2,778

County Treas Motor Vehicle Estimate 242,307

County Treas Recreational Vehicle Estimate 3,529

County Treas 16/20M Vehicle Estimate 37,840

County Treas Commercial Vehicle Tax Estimate 8,137

County Treas Watercraft Tax Estimate 2,778

Motor Vehicle Factor 0.07150

Recreational Vehicle Factor 0.00104

16/20M Vehicle Factor 0.01117

Commercial Vehicle Factor 0.00240

Watercraft Factor 0.00082

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Equipment Reserve	35,793	-	10,000	KSA 19-119
General	Sheriff's Equipment Reserve	30,000	-		KSA 19-119
Economic Development	Community Development & Business Re	94	-		KSA 19-119
Health	Special Equipment Reserve	45,000	-		KSA 19-119
Motor Vehicle Operatin	General	2,042	456		KSA 8-145
	Total	112929	456	10000	
	Adjustments*				
	Adjusted Totals	112929	456	10000	

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

Elk County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
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**

Elk 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, 2024	Payments Due 2024	Payments Due 2025
2006 Ford F-550 Rescue Truck	8/30/2021	29	2.85	57,500	19,434	19,990	0
2020 Dodge Durango	9/30/2022	36	5.50	29,600	20,263	10,838	10,838
2023 Osage Super Warrior Ambula	11/14/2022	60	4.20	225,076	177,882	49,240	49,240
2023 Road and Bridge Bulding	8/14/2023	48	4.36	320,000	320,000	88,436	88,436
				Totals	**537,579**	**168,504**	**148,514**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	425,014	712,303	472,090
Receipts:			
Ad Valorem Tax	510,471	337,078	xxxxxxxxxxxxxxxx
Delinquent Tax	7,717	3,337	3,337
Motor Vehicle Tax	42,585	38,068	24,101
Recreational Vehicle Tax	649	655	352
16/20M Vehicle Tax	5,796	7,408	3,765
Commercial Vehicle Tax	1,404	1,275	810
Watercraft Tax	0	456	278
Gross Earnings (Intangible) Tax	0	0	0
Mineral Production Tax	1,573	900	1,000
Local Alcoholic Liquor	12,948	13,336	13,225
Interest on Tax	51,409	50,000	50,000
Countywide Sales Tax	276,757	275,000	275,000
Federal Grants	2,476	227,311	0
State Grants	2,048	0	0
Officer Fees	113,458	100,000	100,000
Recycling	707	1,000	1,000
Sale of Surplus Property	9,835	25,000	0
Operating Transfers from			
Motor Vehicle Operating Fund	2,042	456	0
In Lieu of Taxes (IRB)	701,116	700,000	700,000
Interest on Idle Funds	25,222	25,000	25,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,829	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,771,042**	**1,806,280**	**1,197,868**
Resources Available:	**2,196,056**	**2,518,583**	**1,669,958**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,196,056	2,518,583	1,669,958
Expenditures:			
County Commission	39,351	46,300	46,300
County Clerk	75,716	83,200	91,200
County Treasurer	100,867	109,000	129,700
County Attorney	81,328	105,122	112,872
Register of Deeds	71,438	83,814	93,031
Unified Court	79,228	102,738	102,737
Courthouse General	68,271	111,388	230,000
Airport	0	10,000	10,000
Appraiser	137,264	157,025	160,475
County Building Maintenance	107,398	127,000	127,000
Capital Outlay Projects	0	303,081	0
Sheriff	587,688	714,125	744,674
Emergency Preparedness	42,504	46,200	64,200
Coroner	1,587	12,000	12,000
Agricultural Appropriations	5,000	10,000	10,000
Recycling	20,140	23,500	23,500
Social Services for Aged and Poor	0	2,000	2,000
Operating Transfers to:	65,973	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	1,483,753	2,046,493	1,959,689
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,483,753**	**2,046,493**	**1,959,689**
Unencumbered Cash Balance Dec 31	712,303	472,090	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,801,390	2,044,121	1,959,689
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,959,689
		Tax Required	289,731
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	289,731

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Personal Services	38,728	43,000	43,000
Contractual Services	276	3,000	3,000
Commodities	347	300	300
Capital Outlay	0	0	0
Total	39,351	46,300	46,300
County Clerk			
Personal Services	68,223	75,200	79,200
Contractual Services	6,904	4,400	7,400
Commodities	604	2,600	3,600
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(15)	0	0
Total	75,716	83,200	91,200
County Treasurer			
Personal Services	94,084	97,000	117,000
Contractual Services	5,670	7,800	8,500
Commodities	1,584	2,400	2,400
Capital Oulay	506	1,800	1,800
Reimbursed Expense	(977)	0	0
Total	100,867	109,000	129,700
County Attorney			
Personal Services	78,858	94,250	102,000
Contractual Services	2,195	7,372	7,372
Commodities	275	1,500	1,500
Capital Outlay	0	2,000	2,000
Reimbursed Expense	0	0	0
Total	81,328	105,122	112,872
Register of Deeds			
Personal Services	69,049	78,300	86,000
Contractual Services	1,148	2,385	2,781
Commodities	292	629	750
Capital Outlay	949	2,500	3,500
Total	71,438	83,814	93,031
Unified Court			
Contractual Services	77,319	96,788	96,787
Commodities	1,909	1,500	1,500
Capital Outlay	0	4,450	4,450
Total	79,228	102,738	102,737
Courthouse General			
Personal Services	0	0	0
Contractual Services	244,939	71,388	200,000
Commodities	39,819	40,000	30,000
Capital Outlay	0	0	0
Reimbursed Expense	(216,487)	0	0
Total	68,271	111,388	230,000
Airport			
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Reimbursed Expense - Airport Grant	0	0	0
Total	0	10,000	10,000
Total - Page 6b	**516,199**	**651,562**	**815,840**

Elk County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Appraiser			
Personal Services	73,366	90,000	75,000
Contractual Services	59,103	61,025	79,475
Commodities	5,768	5,000	5,000
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(973)	0	0
Total	137,264	157,025	160,475
County Building Maintenance			
Personal Services	58,425	72,000	72,000
Contractual Services	23,984	25,500	25,500
Commodities	24,989	29,500	29,500
Capital Outlay	0	0	0
Reimbursed Expense	0	0	0
Total	107,398	127,000	127,000
Capital Outlay Projects			
Capital Outlay	0	303,081	0
Total	0	303,081	0
Sheriff			
Personal Services	430,845	438,225	449,300
Contractual Services	145,164	146,482	147,620
Commodities	49,125	117,418	130,754
Capital Outlay	399	12,000	17,000
Reimbursed Expense	(37,845)	0	0
Total	587,688	714,125	744,674
Emergency Preparedness			
Personal Services	38,649	38,000	45,000
Contractual Services	2,028	3,700	3,700
Commodities	1,827	3,500	3,500
Capital Outlay	0	1,000	2,000
Operating Transfer			
Special Equipment Reserve	0	0	10,000
Total	42,504	46,200	64,200
Coroner			
Contractual Services	1,587	12,000	12,000
Total	1,587	12,000	12,000
Agricultural Appropriations			
Fair	5,000	10,000	10,000
Total	5,000	10,000	10,000
Recycling			
Personal Services	13,370	15,000	15,000
Contractual Services	5,670	4,500	4,500
Commodities	1,100	4,000	4,000
Capital Outlay	0	0	0
Total	20,140	23,500	23,500
Total - Page 6c	**901,581**	**1,392,931**	**1,141,849**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Social Services for Aged and Poor			
CASA	0	1,000	1,000
Child Advocasy	0	1,000	1,000
Total	0	2,000	2,000
Operating Transfers to:			
Special Equipment Reserve Fund	35,973	0	0
Sheriff's Equipment Reserve Fund	30,000	0	0
Total	65,973	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6d	**65,973**	**2,000**	**2,000**

FUND PAGE - GENERAL

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

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	516,199	651,562	815,840
Total - Page 6c	901,581	1,392,931	1,141,849
Total - Page 6d	65,973	2,000	2,000
Total - Page 6e	0	0	0
Total Detail Expenditures**	**1,483,753**	**2,046,493**	**1,959,689**

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

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	246,714	79,752	40,099
Receipts:			
Ad Valorem Tax	1,084,242	1,276,424	xxxxxxxxxxxxxxxx
Delinquent Tax	19,701	12,638	12,638
Motor Vehicle Tax	103,505	80,856	91,264
Recreational Vehicle Tax	1,577	1,396	1,329
16/20M Vehicle Tax	20,622	15,735	14,252
Commercial Vehicle Tax	3,413	2,705	3,065
Watercraft Tax	0	967	1,046
In Lieu of Tax	0	0	0
Special City & County Highway	184,028	181,426	181,284
Connecting Links	30,587	35,000	35,000
Windfarm PILOT	252,370	250,000	250,000
Service Fees	200	300	300
County Equalization	9,336	2,900	2,900
Rental Excise Tax	0	0	0
State Grants	0	0	0
Federal Grants	0	0	0
Finance Lease Proceeds	320,000	0	0
Sale of Surplus Equipment	14,500	0	0
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	217	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,044,298**	**1,860,347**	**593,078**
Resources Available:	**2,291,012**	**1,940,099**	**633,177**

Elk County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,291,012	1,940,099	633,177
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Maintenance	0	0	
Personal Services	473,951	450,000	450,000
Contractual Services	179,411	335,000	335,000
Commodities	854,658	975,000	975,000
Capital Outlay	712,800	150,000	150,000
Reimbursed Expense	-9,560	-10,000	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,211,260**	**1,900,000**	**1,910,000**
Unencumbered Cash Balance Dec 31	79,752	40,099	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,247,839	1,900,000	1,910,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,910,000
		Tax Required	1,276,823
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,276,823

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	173,246	159,761	61,674
Receipts:			
Ad Valorem Tax	132,509	134,460	xxxxxxxxxxxxxxxx
Delinquent Tax	2,378	1,331	1,331
Motor Vehicle Tax	13,110	9,880	9,614
Recreational Vehicle Tax	200	171	140
16/20 M Vehicle Tax	2,395	1,923	1,501
Commercial Vehicle Tax	432	330	323
Watercraft Tax	0	118	110
In Lieu of Tax	289	0	0
Grants	0	0	0
Service Fees	154,948	125,000	125,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	30,712	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**336,973**	**273,213**	**138,019**
Resources Available:	**510,219**	**432,974**	**199,693**
Expenditures:			
Public Safety			
Personal Services	282,963	260,000	360,000
Contractual Services	20,015	31,000	26,000
Commodities	15,936	30,300	19,000
Capital Outlay	54,517	50,000	50,000
Reimbursed Expense	-22,973	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**350,458**	**371,300**	**455,000**
Unencumbered Cash Balance Dec 31	159,761	61,674	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	376,050	371,300	455,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	455,000
		Tax Required	255,307
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	255,307

Adopted Budget **Conversation District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,618	0	0
Receipts:			
Ad Valorem Tax	13,139	13,739	xxxxxxxxxxxxxxxx
Delinquent Tax	213	136	136
Motor Vehicle Tax	1,233	980	982
Recreational Vehicle Tax	19	17	14
16/20 M Vehicle Tax	182	191	153
Commercial Vehicle Tax	41	33	33
Watercraft Tax	0	12	11
In Lieu of Tax	29	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**14,856**	**15,108**	**1,329**
Resources Available:	**17,474**	**15,108**	**1,329**
Expenditures:			
Agriculture			
Contractual Services	17,474	15,108	25,000
Cash Reserve (2025 column)	0	0	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,474**	**15,108**	**26,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	17,500	17,500	26,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,000
		Tax Required	24,671
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	24,671

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,770	15,572	12,748
Receipts:			
Ad Valorem Tax	42,915	89,201	xxxxxxxxxxxxxxxx
Delinquent Tax	879	883	883
Motor Vehicle Tax	4,576	3,198	6,378
Recreational Vehicle Tax	70	55	93
16/20 M Vehicle Tax	907	622	996
Commercial Vehicle Tax	151	107	214
Watercraft Tax	0	38	73
In Lieu of Tax	94	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	194	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**49,786**	**94,104**	**8,637**
Resources Available:	**76,556**	**109,676**	**21,385**
Expenditures:			
General Government			
Personal Services	45,021	47,928	51,928
Contractual Services	15,064	39,000	39,000
Commodities	899	9,000	9,000
Capital Outlay	0	1,000	1,000
Reimbursed Expense	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**60,984**	**96,928**	**100,928**
Unencumbered Cash Balance Dec 31	15,572	12,748	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	72,413	96,928	100,928
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,928
		Tax Required	79,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	79,543

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	45,327	23,023	23,467
Receipts:			
Ad Valorem Tax	0	45,444	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	3,249
Recreational Vehicle Tax	0	0	47
16/20 M Vehicle Tax	0	0	507
Commercial Vehicle Tax	0	0	109
Watercraft Tax	0	0	37
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**45,444**	**3,949**
Resources Available:	**45,327**	**68,467**	**27,416**
Expenditures:			
Economic Development			
Personnel Services	14,356	34,200	0
Contractual Services	7,447	4,800	0
Commodities	407	6,000	27,416
Operating Transfer to:			
Community Development & Business Res	94	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**22,304**	**45,000**	**27,416**
Unencumbered Cash Balance Dec 31	23,023	23,467	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	45,321	45,000	27,416
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,416
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	198,582	171,938	121,250
Receipts:			
Ad Valorem Tax	853,308	952,876	xxxxxxxxxxxxxxxx
Delinquent Tax	12,740	9,434	9,434
Motor Vehicle Tax	68,341	63,632	68,130
Recreational Vehicle Tax	1,041	1,098	992
16/20 M Vehicle Tax	12,248	12,383	10,640
Commercial Vehicle Tax	2,254	2,128	2,288
Watercraft Tax	0	761	781
In Lieu of Tax	1,865	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	557	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**952,354**	**1,042,312**	**92,265**
Resources Available:	**1,150,936**	**1,214,250**	**213,515**
Expenditures:			
Employee Benefits			
Health Insurance	606,511	700,000	700,000
KPERS	196,735	165,000	195,000
Life Insurance	3,302	5,000	5,000
Social Security	149,503	130,000	150,000
Unemployment	1,666	3,000	3,000
Workmen's Compensation	21,304	90,000	40,000
Reimbursed Expense	-23	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**978,998**	**1,093,000**	**1,093,000**
Unencumbered Cash Balance Dec 31	171,938	121,250	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,093,000	1,093,000	1,093,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,093,000
		Tax Required	879,485
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	879,485

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	172,388	86,839	44,516
Receipts:			
Ad Valorem Tax	45,887	46,714	xxxxxxxxxxxxxxxx
Delinquent Tax	712	462	462
Motor Vehicle Tax	3,994	3,421	3,340
Recreational Vehicle Tax	61	59	49
16/20 M Vehicle Tax	648	666	522
Commercial Vehicle Tax	132	114	112
Watercraft Tax	0	41	38
In Lieu of Tax	100	0	0
Contract with Other Governments	5,602	0	7,500
Service Fees	41,377	17,500	10,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	42	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**98,555**	**68,977**	**22,023**
Resources Available:	**270,943**	**155,816**	**66,539**
Expenditures:			
Personal Services	115,397	70,000	75,000
Contractual Services	15,318	1,500	9,800
Commodities	45,784	38,800	30,500
Capital Outlay	2,547	1,000	1,000
Federal Grants	-23,994	0	0
State Grants	-15,948	0	0
Operating Transfer to			
Special Equipment Reserve Fund	45,000	0	0
Cash Reserve (2025 column)	0	0	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**184,104**	**111,300**	**121,300**
Unencumbered Cash Balance Dec 31	86,839	44,516	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	184,300	191,300	121,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,300
		Tax Required	54,761
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	54,761

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	573	549	525
Receipts:			
Ad Valorem Tax	858	888	xxxxxxxxxxxxxxxx
Delinquent Tax	15	9	9
Motor Vehicle Tax	82	63	63
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	15	12	10
Commercial Vehicle Tax	3	2	2
Watercraft Tax	0	1	1
In Lieu of Tax	2	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**976**	**976**	**86**
Resources Available:	**1,549**	**1,525**	**611**
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Reserve (2025 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**1,000**	**1,000**	**1,500**
Unencumbered Cash Balance Dec 31	549	525	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,500	1,500	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	889
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	889

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,576	390	412
Receipts:			
Ad Valorem Tax	26,278	35,212	xxxxxxxxxxxxxxxx
Delinquent Tax	469	349	349
Motor Vehicle Tax	2,421	1,958	2,518
Recreational Vehicle Tax	37	34	37
16/20 M Vehicle Tax	473	381	393
Commercial Vehicle Tax	80	65	85
Watercraft Tax	0	23	29
In Lieu of Tax	57	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**29,814**	**38,022**	**3,411**
Resources Available:	**34,390**	**38,412**	**3,823**
Expenditures:			
Health			
Contractual Services (Four County Mental	34,000	38,000	37,000
Cash Reserve (2025 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**34,000**	**38,000**	**39,000**
Unencumbered Cash Balance Dec 31	390	412	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	34,000	42,000	39,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,000
		Tax Required	35,177
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	35,177

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellecual Disability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,368	191	216
Receipts:			
Ad Valorem Tax	20,137	20,932	xxxxxxxxxxxxxxxx
Delinquent Tax	348	207	207
Motor Vehicle Tax	1,873	1,500	1,497
Recreational Vehicle Tax	29	26	22
16/20 M Vehicle Tax	330	292	234
Commercial Vehicle Tax	62	50	50
Watercraft Tax	0	18	17
In Lieu of Tax	44	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,823**	**23,025**	**2,027**
Resources Available:	**26,191**	**23,216**	**2,243**
Expenditures:			
Health			
Contractual Services	26,000	23,000	23,000
Cash Reserve (2025 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,000**	**23,000**	**25,000**
Unencumbered Cash Balance Dec 31	191	216	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	26,000	26,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,757
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,757

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,138	12,229	7,896
Receipts:			
Ad Valorem Tax	140,271	139,635	xxxxxxxxxxxxxxxx
Delinquent Tax	2,072	1,383	1,383
Motor Vehicle Tax	11,063	10,458	9,984
Recreational Vehicle Tax	169	181	145
16/20 M Vehicle Tax	2,335	2,035	1,559
Commercial Vehicle Tax	365	350	335
Watercraft Tax	0	125	114
In Lieu of Tax	306	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**156,580**	**154,167**	**13,520**
Resources Available:	**173,718**	**166,396**	**21,416**
Expenditures:			
Agriculture			
Personal Services	78,993	90,000	90,000
Contractual Services	8,009	16,000	16,000
Commodities	170,187	125,500	125,500
Reimbursed Expense	-95,700	-73,000	-73,000
Cash Reserve (2025 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**161,489**	**158,500**	**160,500**
Unencumbered Cash Balance Dec 31	12,229	7,896	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	168,100	168,500	160,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,500
		Tax Required	139,084
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	139,084

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Service Program for the Eldery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,332	0	768
Receipts:			
Ad Valorem Tax	80,683	91,194	xxxxxxxxxxxxxxxx
Delinquent Tax	1,060	903	903
Motor Vehicle Tax	5,896	6,015	6,520
Recreational Vehicle Tax	90	104	95
16/20 M Vehicle Tax	993	1,171	1,018
Commercial Vehicle Tax	195	201	219
Watercraft Tax	0	72	75
In Lieu of Tax	176	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**89,093**	**99,660**	**8,830**
Resources Available:	**91,425**	**99,660**	**9,598**
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	91,425	98,892	119,621
Cash Reserve (2025 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**91,425**	**98,892**	**121,621**
Unencumbered Cash Balance Dec 31	0	768	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	91,745	100,892	121,621
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,621
		Tax Required	112,023
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	112,023

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	131,515	6,904	191
Receipts:			
Ad Valorem Tax	103,757	107,493	xxxxxxxxxxxxxxxx
Delinquent Tax	1,701	1,064	1,064
Motor Vehicle Tax	9,716	7,738	7,686
Recreational Vehicle Tax	148	134	112
16/20 M Vehicle Tax	1,740	1,506	1,200
Commercial Vehicle Tax	320	259	258
Watercraft Tax	0	93	88
In Lieu of Tax	227	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**117,609**	**118,287**	**10,408**
Resources Available:	**249,124**	**125,191**	**10,599**
Expenditures:			
Public Works			
Contractual Services	212,750	60,000	100,000
Commodities	29,470	65,000	55,000
Capital Outlay	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**242,220**	**125,000**	**155,000**
Unencumbered Cash Balance Dec 31	6,904	191	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	248,750	245,750	155,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,000
		Tax Required	144,401
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	144,401

Elk County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,111	8,263	18,721
Receipts:			
Ad Valorem Tax	29,480	52,179	xxxxxxxxxxxxxxxx
Delinquent Tax	449	517	517
Motor Vehicle Tax	2,355	2,197	3,731
Recreational Vehicle Tax	36	38	54
16/20 M Vehicle Tax	472	428	583
Commercial Vehicle Tax	78	73	125
Watercraft Tax	0	26	43
In Lieu of Tax	64	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**32,934**	**55,458**	**5,053**
Resources Available:	**45,045**	**63,721**	**23,774**
Expenditures:			
General Government			
Contractual Services	36,782	45,000	59,400
Cash Reserve (2025 column)	0	0	10,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,782**	**45,000**	**69,400**
Unencumbered Cash Balance Dec 31	8,263	18,721	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	45,000	55,000	69,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,400
		Tax Required	45,626
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	45,626

Adopted Budget **Community Development & Business Reso**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	2,959	3,409
Receipts:			
Ad Valorem Tax	0	45,450	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	3,250
Recreational Vehicle Tax	0	0	47
16/20 M Vehicle Tax	0	0	507
Commercial Vehicle Tax	0	0	109
Watercraft Tax	0	0	37
Grants	5,000	0	0
Operating Transfer from			
Economic Development	94	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,094**	**45,450**	**3,950**
Resources Available:	**5,094**	**48,409**	**7,359**
Expenditures:			
Culture & Recreation			
Personal Services	2,135	34,200	34,200
Contractual Services		4,800	4,800
Commodities		6,000	6,000
Cash Reserve (2025 column)	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,135**	**45,000**	**49,000**
Unencumbered Cash Balance Dec 31	2,959	3,409	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	45,000	49,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,000
		Tax Required	41,641
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	41,641

See Tab A

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alochol Program**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,832	5,004	7,339
Receipts:			
Local Alcoholic Liquor Tax	12,948	13,335	13,225
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,948**	**13,335**	**13,225**
Resources Available:	**15,780**	**18,339**	**20,564**
Expenditures:			
Health			
Contractual Services	10,776	11,000	20,564
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,776**	**11,000**	**20,564**
Unencumbered Cash Balance Dec 31	5,004	7,339	0
2023/2024/2025 Budget Authority Amoun	10,776	16,167	20,564

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,832	5,004	7,339
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	12,948	13,335	13,225
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,948**	**13,335**	**13,225**
Resources Available:	**15,780**	**18,339**	**20,564**
Expenditures:			
Culture and Recreation			
Contractual Services	10,776	11,000	20,564
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,776**	**11,000**	**20,564**
Unencumbered Cash Balance Dec 31	5,004	7,339	0
2023/2024/2025 Budget Authority Amoun	10,776	16,167	20,564

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,028	147,692	87,692
Receipts:			
Emergency Telephone Tax	59,955	60,000	60,000
Interest on Idle Funds	850	0	0
Miscellaneous	3,200	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**64,005**	**60,000**	**60,000**
Resources Available:	**265,033**	**207,692**	**147,692**
Expenditures:			
Public Safety			
Contractual Services	47,826	50,000	50,000
Commodities	577	0	0
Capital Outlay	68,938	70,000	97,692
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**117,341**	**120,000**	**147,692**
Unencumbered Cash Balance Dec 31	147,692	87,692	0
2023/2024/2025 Budget Authority Amoun	286,250	281,028	147,692

Adopted Budget

Opioid Settlement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	6,772	11,772
Receipts:			
Opioid Settlement	6,772	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,772**	**5,000**	**5,000**
Resources Available:	**6,772**	**11,772**	**16,772**
Expenditures:			
Health & Welfare			
Contractual Services	0	0	16,772
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**16,772**
Unencumbered Cash Balance Dec 31	6,772	11,772	0
2023/2024/2025 Budget Authority Amoun	0	0	16,772

Elk County Rural Fire District No. 1 2025
Elk County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,078	68,784	66,863
Receipts:			
Ad Valorem Tax	141,335	151,914	xxxxxxxxxxxxxxxx
Delinquent Tax	1,402	1,519	1,493
Motor Vehicle Tax	7,686	7,329	7,947
Recreational Vehicle Tax	105	112	101
16/20M Vehicle Tax	2,114	1,919	1,827
Commercial Vehicle Tax	188	177	197
Watercraft Tax	0	109	112
In Lieu of Taxes	0	0	0
State Grants	14,905	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	20	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**167,753**	**163,079**	**11,677**
Resources Available:	**191,831**	**231,863**	**78,540**
Expenditures:			
Public Safety			
Personal Services	29,331	28,000	32,000
Contractual Services	50,205	59,000	60,000
Commodities	43,510	48,000	50,000
Capital Outlay	0	30,000	88,469
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**123,047**	**165,000**	**230,469**
Unencumbered Cash Balance Dec 31	68,784	66,863	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	161,631	178,475	230,469

Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		230,469
Tax Required		151,929
Delinquent Comp Rate:	1.0%	1,519
Amount of 2024 Ad Valorem Tax		153,448

Elk County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Special Building		(2) Fund Name: Special Equipment Reserve		(3) Fund Name: Special Rural Fire Equipment		(4) Fund Name: Motor Vehicle Operating		(5) Fund Name: County Treasurer's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,880	Cash Balance Jan 1	129,667	Cash Balance Jan 1	31,639	Cash Balance Jan 1	568	Cash Balance Jan 1	3,533	167,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses, Fees, and Permits		Operating Transfer from		Use of Money and Property		Intergovernmental		Licenses, Fees, and Permit	907	
Officer Fees	0	General Fund	35,973	Sale of Surplus Equipmen	5,000	State Grants	175	Officer Fees		
		Health Fund	45,000	Other Receipts		Licenses, Fees, and Permits				
		Use of Money and Property		Restitution	500	Officer Fees	27,078			
		Sale of Surplus Equipmen	4,700							
Total Receipts	0	Total Receipts	85,673	Total Receipts	5,500	Total Receipts	27,253	Total Receipts	907	119,333
Resources Available:	1,880	Resources Available:	215,340	Resources Available:	37,139	Resources Available:	27,821	Resources Available:	4,440	286,620
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		Public Safety		General Government		General Government		
Capital Outlay	0	Capital Outlay	42,201	Contractual Services	5,315	Personal Services	21,283	Commodities	0	
				Capital Outlay	31,824	Contractual Services	2,288			
						Commodities	1,752			
						Operating Transfers to				
						General Fund	2,042			
Total Expenditures	0	Total Expenditures	42,201	Total Expenditures	37,139	Total Expenditures	27,365	Total Expenditures	0	106,705
Cash Balance Dec 31	1,880	Cash Balance Dec 31	173,139	Cash Balance Dec 31	0	Cash Balance Dec 31	456	Cash Balance Dec 31	4,440	**179,915** **
										179,915 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (B)

2025

(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:		
County Clerk Technology		egister of Deeds Technolo		heriff's Equipment Reserv		Road Equipment Reserve		FEMA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,748	Cash Balance Jan 1	11,243	Cash Balance Jan 1	5,092	Cash Balance Jan 1	63,850	Cash Balance Jan 1	16	85,949
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses, Fees, and Permits		Licenses, Fees, and Permits		Licenses, Fees, and Permits		Operating Transfers from		Intergovernmental		
Officer Fees	907	Officer Fees	3,628	Officer Fees	5,837	Noxious Weed Fund	0	Federal Grants	0	
				Operating Transfers from						
				General Fund	30,000					
Total Receipts	907	Total Receipts	3,628	Total Receipts	35,837	Total Receipts	0	Total Receipts	0	40,372
Resources Available:	6,655	Resources Available:	14,871	Resources Available:	40,929	Resources Available:	63,850	Resources Available:	16	126,321
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		Public Safety		Public Works		Public Works		
Contractual Services	33	Personal Services	7,443	Commodities	3,446	Contractual Services	0	Capital Outlay	0	
		Contractual Services	75	Capital Outlay	5,208					
		Commodities	33							
Total Expenditures	33	Total Expenditures	7,551	Total Expenditures	8,654	Total Expenditures	0	Total Expenditures	0	16,238
Cash Balance Dec 31	6,623	Cash Balance Dec 31	7,320	Cash Balance Dec 31	32,275	Cash Balance Dec 31	63,850	Cash Balance Dec 31	16	**110,084** **
										110,084 **

**Note: These two block figures should agree.

Elk County

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:		
nergency Preparedness Planning Gra		Diversion Fees		Other Grants		merican Rescue Plan Act Gra		aw Enforcement Tow and Storage Fur		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	987	Cash Balance Jan 1	9,955	Cash Balance Jan 1	29,188	Cash Balance Jan 1	255,098	Cash Balance Jan 1	0	295,228
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental		Licenses, Fees, and Permits		Intergovernmental		Use of Money and Property		Licenses, Fees, and Permits		
Federal Grants	6,061	Officer Fees	22,115	Federal Grants	30,000	Interest on Investments	863	Officer Fees	22,251	
Total Receipts	6,061	Total Receipts	22,115	Total Receipts	30,000	Total Receipts	863	Total Receipts	22,251	81,290
Resources Available:	7,048	Resources Available:	32,070	Resources Available:	59,188	Resources Available:	255,961	Resources Available:	22,251	376,518
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		General Government		General Government		General Government		
Commodities	7,048	Contractual Services	4,165	Contractual Services	556	Contractual Services	245,269	Contractual Services	3,086	
		Commodities	545					Commodities	120	
								Capital Outlay	8,050	
Total Expenditures	7,048	Total Expenditures	4,710	Total Expenditures	556	Total Expenditures	245,269	Total Expenditures	11,256	268,839
Cash Balance Dec 31	0	Cash Balance Dec 31	27,360	Cash Balance Dec 31	58,632	Cash Balance Dec 31	10,692	Cash Balance Dec 31	10,995	**107,679** **
										107,679 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: osecuting Attorney Trainir		(2) Fund Name: ecial Law Enforcement Tru		(3) Fund Name: Prosecuting Attorney Trus		(4) Fund Name: Seizure Trust		(5) Fund Name: ish and Game Prosecuting Fe		
Unencumbered Cash Balance Jan 1	3,032	Unencumbered Cash Balance Jan 1	7,171	Unencumbered Cash Balance Jan 1	2,375	Unencumbered Cash Balance Jan 1	1,219	Unencumbered Cash Balance Jan 1	175	Total 13,972
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses, Fees, and Permits		Licenses, Fees, and Permits		Licenses, Fees, and Permits		Licenses, Fees, and Permits		Licenses, Fees, and Permits		
Officer Fees	1,249	Officer Fees	1,182	Officer Fees	40	Officer Fees	0	Officer Fees	0	
Total Receipts	1,249	Total Receipts	1,182	Total Receipts	40	Total Receipts	0	Total Receipts	0	2,471
Resources Available:	4,281	Resources Available:	8,353	Resources Available:	2,415	Resources Available:	1,219	Resources Available:	175	16,443
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		Public Safety		General Government		General Government		Culture and Recreation		
Contractual Services	1,095	Capital Outlay	0	Contractual Services	1,068	Contractual Services	0	Contractual Services	0	
Total Expenditures	1,095	Total Expenditures	0	Total Expenditures	1,068	Total Expenditures	0	Total Expenditures	0	2,163
Cash Balance Dec 31	3,186	Cash Balance Dec 31	8,353	Cash Balance Dec 31	1,347	Cash Balance Dec 31	1,219	Cash Balance Dec 31	175	**14,280**
										14,280

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (E)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire District Trust		0								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,393	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,393
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property										
Interest on Investmer	47									
Other Receipts										
Donations	350									
Total Receipts	397	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	397
Resources Available:	9,790	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,790
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Public Safety										
Capital Outlay	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,790	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**9,790**
										9,790

**Note: These two block figures should agree.

Sonny Williams
Chairman

Page No.

PUBLIC NOTICE

Published in the Prairie Star on July 25, 2024

Elk County

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Elk County

will meet on August 26, 2024 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,483,753	15.463	2,046,493	9.295	1,959,689	289,731	8.038
Debt Service							
Road & Bridge	2,211,260	32.844	1,900,000	35.195	1,910,000	1,276,823	35.423
Ambulance	350,458	4.014	371,300	3.708	455,000	255,307	7.083
Conversation District	17,474	0.398	15,108	0.379	26,000	24,671	0.684
Direct Election	60,984	1.300	96,928	2.459	100,928	79,543	2.207
Economic Development	22,304		45,000	1.253	27,416		
Employee Benefits	978,998	25.848	1,093,000	26.274	1,093,000	879,485	24.400
Health	184,104	1.390	111,300	1.289	121,300	54,761	1.519
Historical Society	1,000	0.026	1,000	0.025	1,500	889	0.025
Mental Health	34,000	0.796	38,000	0.971	39,000	35,177	0.976
Intellecual Disability	26,000	0.610	23,000	0.578	25,000	22,757	0.631
Noxious Weed	161,489	4.249	158,500	3.851	160,500	139,084	3.859
Service Program for the Elderly	91,425	2.444	98,892	2.515	121,621	112,023	3.108
Special Bridge	242,220	3.143	125,000	2.964	155,000	144,401	4.006
Special Liability	36,782	0.893	45,000	1.439	69,400	45,626	1.266
Community Development & Bus	2,135		45,000	1.254	49,000	41,641	1.155
Special Alochol Program	10,776		11,000		20,564		
Special Parks and Recreation	10,776		11,000		20,564		
Emergency Telephone Service	117,341		120,000		147,692		
Opioid Settlement					16,772		
Non-Budgeted Funds-A	106,705						
Non-Budgeted Funds-B	16,238						
Non-Budgeted Funds-C	268,839						
Non-Budgeted Funds-E							
Totals	6,435,060	93.418	6,355,521	93.449	6,519,946	3,401,919	94.380
Less: Transfers	112,929		456		10,000		
Net Expenditure	6,322,131		6,355,065		6,509,946		
Total Tax Levied	3,152,430		3,388,919		xxxxxxxxxxxxxxxxx		
Assessed Valuation	33,748,480		36,267,795		36,044,817		
					Revenue Neutral Rate **		*94.034*

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	231,314	342,507	537,579
Total	231,314	342,507	537,579

Rural Fire District No. 1							
Revenue Neutral Rate **	123,047	5.000	165,000	5.000	230,469	153,448	5.090
Assessed Valuation	28,689,960		30,687,631		30,148,330		*5.090*

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

executive session to discuss illigation,

1. Call to Order- Vice President

Adopt Agreement with the KASB for Legal

Greenbush as In-service Representative;