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 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	2,044,121	337,078	
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,900,000	1,276,424	
Ambulance	65-6113	8	371,300	134,460	
Conservation District	2-1907b	8	17,500	13,739	
Direct Election	25-2201a	9	96,928	89,201	
Economic Development	19-4102	9	45,000	45,444	
Employee Benefits	12-16,102	10	1,093,000	952,876	
Health	65-204	10	191,300	46,714	
Historical Society	19-2651	11	1,500	888	
Mental Health	19-4004	11	42,000	35,212	
Intellectual Disability	19-4004	12	26,000	20,932	
Noxious Weed	2-1318	12	168,500	139,635	
Service Program for the Elderly	12-1680	13	100,892	91,194	
Special Bridge	68-1135	13	245,750	107,493	
Special Liability	75-6110	14	55,000	52,179	
Community Development & Business Res	0	14	45,000	45,450	
Special Alcohol Program		15	16,167		
Special Parks and Recreation		15	16,167		
Emergency Telephone Service		16	281,028		
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		xxxxxx	6,757,153	3,388,918	
Budget Hearing Notice		#REF!			
Budget Hearing Notice 2		#REF!			
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2		24			
RNR Hearing Notice		25			
Neighborhood Revitalization		26			

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

Revenue Neutral Rate: 86.914

Rural Fire District No. 1	19-3601	17	178,475	153,448	

Revenue Neutral Rate: 4.675

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

Attest: Aug. 28th, 2023

County Clerk

Governing Body

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Proposed Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3601	17	178,475	153,448	30,690,558	
TOTALS		xxxxxx	178475	153448		

Attest: _____, 2023

_____
County Clerk

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	521,845	38,068	655	7,408	1,275	456
Debt Service						
Road & Bridge	1,108,408	80,856	1,396	15,735	2,705	967
Ambulance	135,445	9,880	171	1,923	330	118
Conservation District	13,428	980	17	191	33	12
Direct Election	43,845	3,198	55	622	107	38
Economic Development						
Employee Benefits	872,297	63,632	1,098	12,383	2,128	761
Health	46,892	3,421	59	666	114	41
Historical Society	862	63	1	12	2	1
Mental Health	26,840	1,958	34	381	65	23
Intellectual Disability	20,561	1,500	26	292	50	18
Noxious Weed	143,368	10,458	181	2,035	350	125
Service Program for the E	82,453	6,015	104	1,171	201	72
Special Bridge	106,071	7,738	134	1,506	259	93
Special Liability	30,116	2,197	38	428	73	26
Community Development						
TOTAL	3,152,430	229,964	3,969	44,753	7,692	2,751

County Treas Motor Vehicle Estimate 229,964

County Treas Recreational Vehicle Estimate 3,969

County Treas 16/20M Vehicle Estimate 44,753

County Treas Commercial Vehicle Tax Estimate 7,692

County Treas Watercraft Tax Estimate 2,751

Motor Vehicle Factor 0.07295

Recreational Vehicle Factor 0.00126

16/20M Vehicle Factor 0.01420

Commercial Vehicle Factor 0.00244

Watercraft Factor 0.00087

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
General	Special Equipment Reserve	5,000	-	-	KSA 19-119
Road & Bridge	Special Rural Fire Equipme	4,500	-	-	KSA 19-119
Noxious Weed	Road Equipment Reserve	-	-	-	KSA 68-141g
Motor Vehicle Operatin	General	2,994	568	-	KSA 8-145
	Total	12,494	568	0	
	Adjustments*	2,994	568		
	Adjusted Totals	12,494	0	0	

*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, 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**

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
2010 John Deere Grader	6/28/2021	26	2.85	85,000	43,413	44,343	0
2006 Ford F-550 Rescue Truck	8/30/2021	29	2.85	57,500	38,332	19,990	19,990
2016 Dodge Charger	10/6/2021	24	2.85	12,000	6,086	6,216	0
2020 Dodge Durango	9/30/2022	36	5.50	29,600	29,600	10,838	10,838
2023 Osage Super Warrior Ambula	11/14/2022	60	4.20	225,076	225,076	49,240	49,240
				Totals	**342,507**	**130,626**	**80,067**

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

Elk 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	569,753	425,014	533,945
Receipts:			
Ad Valorem Tax	467,056	516,627	xxxxxxxxxxxxxxxx
Delinquent Tax	10,522	5,218	3,337
Motor Vehicle Tax	30,382	40,989	38,068
Recreational Vehicle Tax	539	739	655
16/20M Vehicle Tax	9,515	7,805	7,408
Commercial Vehicle Tax	1,049	1,356	1,275
Watercraft Tax	0	361	456
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rental Excise Tax	0	0	0
Countywide Sales Tax	217,884	264,000	264,000
Mineral Production Tax	1,050	900	900
Interest on Tax	61,268	50,000	50,000
Federal Grants	0	0	0
State Grants	2,361	0	0
Local Alcoholic Liquor	12,167	10,776	13,336
Officer Fees	118,267	85,000	85,000
Recycling	428	0	0
Operating Transfers from:			
Motor Vehicle Operating Fund	2,994	568	0
In Lieu of Taxes (IRB)	701,756	700,000	700,000
Interest on Idle Funds	12,470	14,000	12,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,068	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,651,774**	**1,698,339**	**1,176,435**
Resources Available:	**2,221,527**	**2,123,352**	**1,710,380**

Elk 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:	2,221,527	2,123,352	1,710,380
Expenditures:			
County Commission	38,898	46,300	46,300
County Clerk	62,457	80,761	83,200
County Treasurer	84,538	96,700	109,000
County Attorney	85,962	97,306	105,122
Register of Deeds	66,740	75,850	83,814
Unified Court	74,617	102,738	102,738
Courthouse General	346,211	18,017	230,000
Airport	0	10,000	10,000
Appraiser	148,572	157,325	157,025
County Building Maintenance	113,671	118,000	127,000
Capital Outlay Projects	0	0	182,097
Sheriff	704,445	704,981	714,125
Emergency Preparedness	33,076	39,830	46,200
Coroner	8,681	12,000	12,000
Agricultural Appropriations	5,000	5,000	10,000
Recycling	18,644	22,600	23,500
Social Services for Aged and Poor	0	2,000	2,000
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
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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	1,791,514	1,589,407	2,044,121
Operating Transfers to			
Special Equipment Reserve Fund(From E	5,000	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,796,514**	**1,589,407**	**2,044,121**
Unencumbered Cash Balance Dec 31	425,014	533,945	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,796,447	1,801,390	2,044,121
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,044,121
		Tax Required	333,741
	Delinquent Comp Rate:	1.0%	3,337
		Amount of 2023 Ad Valorem Tax	337,078

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:			
County Commission			
Personal Services	38,346	43,000	43,000
Contractual Services	(10,961)	3,000	3,000
Commodities	11,513	300	300
Capital Outlay	0	0	0
Total	38,898	46,300	46,300
County Clerk			
Personal Services	56,300	73,561	75,200
Contractual Services	4,861	4,000	4,400
Commodities	1,326	2,200	2,600
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(30)	0	0
Total	62,457	80,761	83,200
County Treasurer			
Personal Services	76,309	85,000	97,000
Contractual Services	1,910	7,600	7,800
Commodities	6,319	2,300	2,400
Capital Oulay	0	1,800	1,800
Total	84,538	96,700	109,000
County Attorney			
Personal Services	79,096	86,250	94,250
Contractual Services	6,420	7,556	7,372
Commodities	460	1,500	1,500
Capital Outlay	0	2,000	2,000
Reimbursed Expense	(15)	0	0
Total	85,962	97,306	105,122
Register of Deeds			
Personal Services	62,571	68,250	78,300
Contractual Services	1,663	2,500	2,385
Commodities	361	600	629
Capital Outlay	2,145	4,500	2,500
Total	66,740	75,850	83,814
Unified Court			
Contractual Services	71,694	96,788	96,788
Commodities	2,923	1,500	1,500
Capital Outlay	0	4,450	4,450
Total	74,617	102,738	102,738
Courthouse General			
Personal Services	0	0	0
Contractual Services	321,334	200,000	200,000
Commodities	30,559	30,000	30,000
Capital Outlay	0	0	0
Reimbursed Expense	(5,681)	(211,983)	0
Total	346,211	18,017	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	**759,423**	**527,672**	**770,174**

Elk 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:			
Appraiser			
Personal Services	89,680	90,000	90,000
Contractual Services	54,859	60,825	61,025
Commodities	4,033	5,500	5,000
Capital Outlay	0	1,000	1,000
Reimbursed Expense	0	0	0
Total	148,572	157,325	157,025
County Building Maintenance			
Personal Services	59,033	68,000	72,000
Contractual Services	18,783	21,500	25,500
Commodities	35,856	28,500	29,500
Capital Outlay	0	0	0
Reimbursed Expense	0	0	0
Total	113,671	118,000	127,000
Capital Outlay Projects			
Capital Outlay	0	0	182,097
Total	0	0	182,097
Sheriff			
Personal Services	432,163	449,978	438,225
Contractual Services	207,467	144,947	146,482
Commodities	72,223	110,056	117,418
Capital Outlay	0	0	12,000
Reimbursed Expense	(7,407)	0	0
Total	704,445	704,981	714,125
Emergency Preparedness			
Personal Services	36,614	33,000	38,000
Contractual Services	2,361	3,000	3,700
Commodities	2,336	3,230	3,500
Capital Outlay	0	600	1,000
Reimbursed Expense	(8,235)	0	0
Total	33,076	39,830	46,200
Coroner			
Contractual Services	8,681	12,000	12,000
Total	8,681	12,000	12,000
Agricultural Appropriations			
Fair	5,000	5,000	10,000
Total	5,000	5,000	10,000
Recycling			
Personal Services	11,170	14,500	15,000
Contractual Services	1,120	1,500	4,500
Commodities	6,355	1,000	4,000
Capital Outlay	0	5,600	0
Total	18,644	22,600	23,500
Total - Page 6c	**1,032,091**	**1,059,736**	**1,271,947**

Elk 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:			
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
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	**0**	**2,000**	**2,000**

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	0	0	0
Total - Page6e	**0**	**0**	**0**

Elk 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	759,423	527,672	770,174
Total - Page 6c	1,032,091	1,059,736	1,271,947
Total - Page 6d	0	2,000	2,000
Total - Page 6e	0	0	0
Total Detail Expenditures**	**1,791,514**	**1,589,407**	**2,044,121**

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

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	83,194	246,714	50,000
Receipts:			
Ad Valorem Tax	1,135,303	1,097,324	xxxxxxxxxxxxxxxx
Delinquent Tax	31,533	11,084	12,638
Motor Vehicle Tax	108,157	99,626	80,856
Recreational Vehicle Tax	1,918	1,792	1,396
16/20M Vehicle Tax	19,407	18,969	15,735
Commercial Vehicle Tax	3,733	3,296	2,705
Watercraft Tax	0	881	967
In Lieu of Tax		0	0
Special City & County Highway	185,679	184,971	183,717
Connecting Links	35,013	38,000	35,000
Windfarm PILOT	253,822	250,000	250,000
Service Fees	700	0	300
County Equalization	2,957	2,900	2,900
Rental Excise Tax	0	0	0
State Grants	29,737	0	0
Federal Grants	223,031	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	**2,030,990**	**1,708,843**	**586,214**
Resources Available:	**2,114,183**	**1,955,557**	**636,214**

Elk County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,114,183	1,955,557	636,214
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			
Personal Services	431,657	428,000	450,000
Contractual Services	354,931	236,000	335,000
Commodities	1,091,232	844,000	975,000
Capital Outlay	55,959	403,557	150,000
Reimbursed Expense	-70,810	-6,000	(10,000)
Operating Transfers to			
Special Rural Fire Equipment Fund	4,500	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,867,469**	**1,905,557**	**1,900,000** ✓
Unencumbered Cash Balance Dec 31	246,714	50,000	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,878,509	1,752,509	1,900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,900,000
		Tax Required	1,263,786
	Delinquent Comp Rate:	1.0%	12,638
		Amount of 2023 Ad Valorem Tax	1,276,424

See Tab C

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	152,335	173,246	99,418
Receipts:			
Ad Valorem Tax	143,791	134,090	xxxxxxxxxxxxxxxx
Delinquent Tax	3,587	1,355	1,331
Motor Vehicle Tax	12,562	12,618	9,880
Recreational Vehicle Tax	223	227	171
16/20 M Vehicle Tax	1,920	2,403	1,923
Commercial Vehicle Tax	434	417	330
Watercraft Tax	0	112	118
Rental Excise Tax	0	0	0
In Lieu of Tax	473	0	0
Service Fees	181,717	125,000	125,000
Grants	14,339	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,428	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**363,474**	**276,222**	**138,753**
Resources Available:	**515,809**	**449,468**	**238,171**
Expenditures:			
Public Safety			
Personal Services	248,285	250,000	260,000
Contractual Services	28,330	32,300	31,000
Commodities	38,776	28,750	30,300
Capital Outlay	39,842	60,000	50,000
Reimbursed Expense	-12,670	-21,000	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**342,563**	**350,050**	**371,300**
Unencumbered Cash Balance Dec 31	173,246	99,418	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	345,200	371,050	371,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	371,300
		Tax Required	133,129
	Delinquent Comp Rate:	1.0%	1,331
		Amount of 2023 Ad Valorem Tax	134,460

Adopted Budget **Conservation District**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,579	2,618	2,528
Receipts:			
Ad Valorem Tax	13,523	13,293	xxxxxxxxxxxxxxxx
Delinquent Tax	289	135	136
Motor Vehicle Tax	957	1,186	980
Recreational Vehicle Tax	17	21	17
16/20 M Vehicle Tax	180	226	191
Commercial Vehicle Tax	33	39	33
Watercraft Tax	0	10	12
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	40	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,039**	**14,910**	**1,369**
Resources Available:	**17,618**	**17,528**	**3,897**
Expenditures:			
Agriculture			
Contractual Services	15,000	15,000	15,000
Cash Forward (2024 column)	0	0	2,500
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**15,000**	**15,000**	**17,500**
Unencumbered Cash Balance Dec 31	2,618	2,528	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	17,500	17,500	17,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,500
		Tax Required	13,603
	Delinquent Comp Rate:	1.0%	136
		Amount of 2023 Ad Valorem Tax	13,739

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,930	26,770	3,707
Receipts:			
Ad Valorem Tax	50,195	43,406	xxxxxxxxxxxxxxxx
Delinquent Tax	1,407	439	883
Motor Vehicle Tax	4,755	4,403	3,198
Recreational Vehicle Tax	84	79	55
16/20 M Vehicle Tax	993	838	622
Commercial Vehicle Tax	164	146	107
Watercraft Tax	0	39	38
Rental Excise Tax	0	0	0
Federal Grants	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	173	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	419	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**58,191**	**49,350**	**4,903**
Resources Available:	**95,122**	**76,120**	**8,610**
Expenditures:			
General Government			
Personal Services	41,618	38,213	47,928
Contractual Services	26,236	27,000	39,000
Commodities	382	6,200	9,000
Capital Outlay	0	1,000	1,000
Reimbursed Expense	116	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**68,351**	**72,413**	**96,928**
Unencumbered Cash Balance Dec 31	26,770	3,707	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	71,100	72,413	96,928
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	96,928
		Tax Required	88,318
	Delinquent Comp Rate:	1.0%	883
		Amount of 2023 Ad Valorem Tax	89,201

Adopted Budget

Economic Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,321	45,327	6
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	5	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	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	**5**	**0**	**0**
Resources Available:	**45,327**	**45,327**	**6**
Expenditures:			
Economic Development			
Personnel Services	0	0	34,200
Contractual Services	0	45,321	4,800
Commodities	0	0	6,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**45,321**	**45,000**
Unencumbered Cash Balance Dec 31	45,327	6	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	45,321	45,321	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	44,994
	Delinquent Comp Rate:	1.0%	450
		Amount of 2023 Ad Valorem Tax	45,444

Elk 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	294,912	198,582	60,123
Receipts:			
Ad Valorem Tax	749,582	863,574	xxxxxxxxxxxxxxxx
Delinquent Tax	19,268	8,723	9,434
Motor Vehicle Tax	64,234	65,779	63,632
Recreational Vehicle Tax	1,139	1,183	1,098
16/20 M Vehicle Tax	12,859	12,524	12,383
Commercial Vehicle Tax	2,217	2,176	2,128
Watercraft Tax	0	582	761
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	2,410	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	31	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**851,740**	**954,541**	**89,436**
Resources Available:	**1,146,652**	**1,153,123**	**149,559**
Expenditures:			
Employee Benefits			
Health Insurance	601,682	700,000	700,000
KPERS	172,754	165,000	165,000
Life Insurance	3,159	5,000	5,000
Social Security	139,292	130,000	130,000
Unemployment	1,761	3,000	3,000
Workmen's Compensation	29,422	90,000	90,000
Reimbursed Expense	0	0	
Cash Forward (2024 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**948,070**	**1,093,000**	**1,093,000** ✓
Unencumbered Cash Balance Dec 31	198,582	60,123	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,093,000	1,093,000	1,093,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,093,000
		Tax Required	943,442
	Delinquent Comp Rate:	1.0%	9,434
		Amount of 2023 Ad Valorem Tax	952,876

Adopted Budget **Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	123,881	172,388	122,786
Receipts:			
Ad Valorem Tax	43,806	46,423	xxxxxxxxxxxxxxxx
Delinquent Tax	1,001	469	462
Motor Vehicle Tax	3,396	3,844	3,421
Recreational Vehicle Tax	60	69	59
16/20 M Vehicle Tax	655	732	666
Commercial Vehicle Tax	117	127	114
Watercraft Tax	0	34	41
Rental Excise Tax	0	0	0
Contract with Other Governments	5,323	0	0
Service Fees	63,693	8,000	17,500
Interest on Idle Funds	0	0	0
In Lieu of Tax	129	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**118,181**	**59,698**	**22,263**
Resources Available:	**242,062**	**232,086**	**145,049**
Expenditures:			
Health			
Personal Services	86,817	68,000	70,000
Contractual Services	42,714	1,500	1,500
Commodities	60,274	38,800	38,800
Capital Outlay	24,000	1,000	1,000
Reimbursed Expense	0	0	0
Federal Grants	-121,233	0	0
State Grants	-22,897	0	0
Cash Forward (2024 column)	0	0	80,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**69,674**	**109,300**	**191,300** ✓
Unencumbered Cash Balance Dec 31	172,388	122,786	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	101,000	139,300	191,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,300
		Tax Required	46,251
	Delinquent Comp Rate:	1.0%	463
		Amount of 2023 Ad Valorem Tax	46,714

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	555	574	533
Receipts:			
Ad Valorem Tax	896	853	xxxxxxxxxxxxxxxx
Delinquent Tax	24	9	9
Motor Vehicle Tax	77	77	63
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	14	15	12
Commercial Vehicle Tax	3	3	2
Watercraft Tax	0	1	1
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	4	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,018**	**959**	**88**
Resources Available:	**1,574**	**1,533**	**621**
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Forward (2024 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,000**	**1,000**	**1,500** ✓
Unencumbered Cash Balance Dec 31	574	533	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,500	1,500	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	879
	Delinquent Comp Rate:	1.0%	9
		Amount of 2023 Ad Valorem Tax	888

Adopted Budget **Mental Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,030	4,576	4,327
Receipts:			
Ad Valorem Tax	26,557	26,572	xxxxxxxxxxxxxxxx
Delinquent Tax	756	268	349
Motor Vehicle Tax	2,479	2,328	1,958
Recreational Vehicle Tax	44	42	34
16/20 M Vehicle Tax	527	443	381
Commercial Vehicle Tax	86	77	65
Watercraft Tax	0	21	23
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	98	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**30,546**	**29,751**	**2,810**
Resources Available:	**34,576**	**34,327**	**7,137**
Expenditures:			
Health			
Contractual Services (Four County Ment	30,000	30,000	38,000
Cash Forward (2024 column)	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**30,000**	**30,000**	**42,000** ✓
Unencumbered Cash Balance Dec 31	4,576	4,327	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	34,000	34,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	34,863
	Delinquent Comp Rate:	1.0%	349
		Amount of 2023 Ad Valorem Tax	35,212

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,035	3,368	3,182
Receipts:			
Ad Valorem Tax	20,545	20,355	xxxxxxxxxxxxxxxx
Delinquent Tax	529	206	207
Motor Vehicle Tax	1,731	1,802	1,500
Recreational Vehicle Tax	31	32	26
16/20 M Vehicle Tax	366	343	292
Commercial Vehicle Tax	60	60	50
Watercraft Tax	0	16	18
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	71	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**23,333**	**22,814**	**2,093**
Resources Available:	**26,368**	**26,182**	**5,275**
Expenditures:			
Health			
Contractual Services	23,000	23,000	23,000
Cash Forward (2024 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**23,000**	**23,000**	**26,000**
Unencumbered Cash Balance Dec 31	3,368	3,182	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	26,000	26,000	26,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,000
		Tax Required	20,725
	Delinquent Comp Rate:	1.0%	207
		Amount of 2023 Ad Valorem Tax	20,932

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,084	17,138	15,716
Receipts:			
Ad Valorem Tax	121,343	141,935	xxxxxxxxxxxxxxxx
Delinquent Tax	3,294	1,433	1,383
Motor Vehicle Tax	12,247	10,646	10,458
Recreational Vehicle Tax	217	191	181
16/20 M Vehicle Tax	1,421	2,027	2,035
Commercial Vehicle Tax	423	352	350
Watercraft Tax	0	94	125
Rental Excise Tax	0	0	0
Sale of Surplus Equipment	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	376	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**139,321**	**156,678**	**14,532**
Resources Available:	**159,405**	**173,816**	**30,248**
Expenditures:			
Agriculture			
Personal Services	74,230	89,000	90,000
Contractual Services	14,354	7,100	16,000
Commodities	126,791	112,000	125,500
Reimbursed Expense	-73,109	-50,000	-73,000
Operating Transfers to			
Road Equipment Reserve Fund	0	0	0
Cash Forward (2024 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**142,267**	**158,100**	**168,500**
Unencumbered Cash Balance Dec 31	17,138	15,716	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	153,000	168,100	168,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,500
		Tax Required	138,252
	Delinquent Comp Rate:	1.0%	1,383
		Amount of 2023 Ad Valorem Tax	139,635

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Service Program for the Elderly**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,773	2,332	2,135
Receipts:			
Ad Valorem Tax	64,670	81,628	xxxxxxxxxxxxxxxx
Delinquent Tax	1,513	825	903
Motor Vehicle Tax	5,206	5,675	6,015
Recreational Vehicle Tax	92	102	104
16/20 M Vehicle Tax	888	1,080	1,171
Commercial Vehicle Tax	180	188	201
Watercraft Tax	0	50	72
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	194	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**72,743**	**89,548**	**8,466**
Resources Available:	**74,516**	**91,880**	**10,601**
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	72,184	89,745	98,892
Cash Forward (2024 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**72,184**	**89,745**	**100,892**
Unencumbered Cash Balance Dec 31	2,332	2,135	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	74,184	91,745	100,892
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,892
		Tax Required	90,291
	Delinquent Comp Rate:	1.0%	903
		Amount of 2023 Ad Valorem Tax	91,194

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74,102	131,515	128,527
Receipts:			
Ad Valorem Tax	106,571	105,010	xxxxxxxxxxxxxxxx
Delinquent Tax	2,430	1,061	1,064
Motor Vehicle Tax	9,131	9,351	7,738
Recreational Vehicle Tax	162	168	134
16/20 M Vehicle Tax	1,086	1,780	1,506
Commercial Vehicle Tax	315	309	259
Watercraft Tax	0	83	93
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	253	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**119,948**	**117,762**	**10,794**
Resources Available:	**194,051**	**249,277**	**139,321**
Expenditures:			
Public Works			
Contractual Services	27,068	80,000	60,000
Commodities	35,467	0	75,000
Capital Outlay	0	40,750	40,750
Cash Forward (2024 column)	0	0	70,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**62,535**	**120,750**	**245,750**
Unencumbered Cash Balance Dec 31	131,515	128,527	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	120,750	190,750	245,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	245,750
		Tax Required	106,429
	Delinquent Comp Rate:	1.0%	1,064
		Amount of 2023 Ad Valorem Tax	107,493

Elk County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,577	12,111	59
Receipts:			
Ad Valorem Tax	25,835	29,815	xxxxxxxxxxxxxxxx
Delinquent Tax	709	301	517
Motor Vehicle Tax	2,477	2,265	2,197
Recreational Vehicle Tax	44	41	38
16/20 M Vehicle Tax	432	431	428
Commercial Vehicle Tax	85	75	73
Watercraft Tax	0	20	26
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
In Lieu of Tax	81	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,169	0	0
Does miscellaneous exceed 10% of Total I	Exceed 10% Rule		
Total Receipts	**34,831**	**32,948**	**3,279**
Resources Available:	**48,408**	**45,059**	**3,338**
Expenditures:			
General Government			
Contractual Services	36,297	45,000	45,000
Cash Forward (2024 column)		0	10,000
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**36,297**	**45,000**	**55,000**
Unencumbered Cash Balance Dec 31	12,111	59	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	45,000	45,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	51,662
	Delinquent Comp Rate:	1.0%	517
		Amount of 2023 Ad Valorem Tax	52,179

Adopted Budget **Community Development & Business Re**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	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	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Culture & Recreation			
Personal Services	0	0	34,200
Contractual Services	0	0	4,800
Commodities	0	0	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**45,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	45,000
	Delinquent Comp Rate:	1.0%	450
		Amount of 2023 Ad Valorem Tax	45,450

Elk County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,832	2,832
Receipts:			
Local Alcoholic Liquor Tax	12,167	10,776	13,335
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,167**	**10,776**	**13,335**
Resources Available:	**12,167**	**13,608**	**16,167**
Expenditures:			
Health			
Contractual Services	9,335	10,776	16,167
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,335**	**10,776**	**16,167**
Unencumbered Cash Balance Dec 31	2,832	2,832	0
2022/2023/2024 Budget Authority Amoun	9,335	10,776	16,167

See Tab A

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,832	2,832
Receipts:			
Local Alcoholic Liquor Tax	12,167	10,776	13,335
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,167**	**10,776**	**13,335**
Resources Available:	**12,167**	**13,608**	**16,167**
Expenditures:			
Culture & Recreation			
Contractual Services	9,335	10,776	16,167
Cash Forward (2024 column)	0		0
Miscellaneous	0		0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,335**	**10,776**	**16,167**
Unencumbered Cash Balance Dec 31	2,832	2,832	0
2022/2023/2024 Budget Authority Amoun	9,335	10,776	16,167

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	193,250	201,028	226,028
Receipts:			
Emergency Telephone Tax	59,898	55,000	55,000
Interest on Idle Funds	484	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,382**	**55,000**	**55,000**
Resources Available:	**253,631**	**256,028**	**281,028**
Expenditures:			
Public Safety			
Contractual Services	45,856	20,000	50,000
Capital Outlay	6,748	10,000	231,028
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,604**	**30,000**	**281,028**
Unencumbered Cash Balance Dec 31	201,028	226,028	0
2022/2023/2024 Budget Authority Amoun	221,737	286,250	281,028

See Tab E

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:			
Interest on Idle Funds			
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	0
2022/2023/2024 Budget Authority Amoun	0	0	0

Elk County Rural Fire District No. 1 2024
Elk County
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	35,814	24,078	15,381
Receipts:			
Ad Valorem Tax	118,595	142,014	xxxxxxxxxxxxxxxx
Delinquent Tax	2,691	1,434	1,519
Motor Vehicle Tax	7,004	6,940	7,329
Recreational Vehicle Tax	122	138	112
16/20M Vehicle Tax	2,135	2,136	1,919
Commercial Vehicle Tax	176	188	177
Watercraft Tax	0	85	109
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**130,725**	**152,934**	**11,165**
Resources Available:	**166,538**	**177,012**	**26,546**
Expenditures:			
Public Safety			
Personal Services	27,972	28,000	28,000
Contractual Services	55,816	59,000	59,000
Commodities	58,672	48,000	48,000
Capital Outlay	0	26,631	43,475
Reimbursed Expense	0	0	0
Operating Transfers to:			
Rural Fire Equipment Reserve Fund	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**142,461**	**161,631**	**178,475**
Unencumbered Cash Balance Dec 31	24,078	15,381	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	156,828	161,631	178,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,475
		Tax Required	151,929
	Delinquent Comp Rate:	1.0%	1,519
		Amount of 2023 Ad Valorem Tax	153,448

Elk County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Special Building		(2) Fund Name: Special Equipment Reserve		(3) Fund Name: ecial Rural Fire Equipmer		(4) Fund Name: Motor Vehicle Operating		(5) Fund Name: ounty Treasurer's Technolog		
Unencumbered Cash Balance Jan 1	1,880	Unencumbered Cash Balance Jan 1	124,667	Unencumbered Cash Balance Jan 1	21,673	Unencumbered Cash Balance Jan 1	2,337	Unencumbered Cash Balance Jan 1	2,616	Total 153,172
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Operating Transfer from		Operating Transfer from		State Grants	175	Officer Fees	917	
		General Fund	5,000	Rural Fire District No	0	Officer Fees	26,709			
				Road and Bridge Func	4,500	Miscellaneous	0			
				Other Receipts						
				Donations	9,000					
				Reimbursed Expenses	0					
Total Receipts	0	Total Receipts	5,000	Total Receipts	13,500	Total Receipts	26,884	Total Receipts	917	46,301
Resources Available:	1,880	Resources Available:	129,667	Resources Available:	35,173	Resources Available:	29,220	Resources Available:	3,533	199,473
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		General Government		Public Safety		General Government		General Government		
		Contractual Services	0	Contractual Services	2,618	Personal Services	23,952	Commodities	0	
		Capital Outlay	0	Capital Outlay	916	Contractual Services	0			
						Commodities	1,707			
						Operating Transfers to:				
						General Fund	2,994			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,534	Total Expenditures	28,653	Total Expenditures	0	32,187
Cash Balance Dec 31	1,880	Cash Balance Dec 31	129,667	Cash Balance Dec 31	31,639	Cash Balance Dec 31	568	Cash Balance Dec 31	3,533	**167,286** **
										167,286 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name: County Clerk's Technology		(2) Fund Name: Register of Deeds Technolog		(3) Fund Name: Sheriff's Equipment Reserv		(4) Fund Name: Road & Equipment Reserv		(5) Fund Name: ARPA		
Unencumbered Cash Balance Jan 1	4,864	Unencumbered Cash Balance Jan 1	15,325	Unencumbered Cash Balance Jan 1	9,216	Unencumbered Cash Balance Jan 1	65,500	Unencumbered Cash Balance Jan 1	9,364	Total 104,270
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	917	Officer Fees	3,668	Officer Fees	12,846	Operating Transfers From:		Interest on Investments	22	
				Federal Grants	0	Noxious Weed	0	Federal Grants	245,712	
Total Receipts	917	Total Receipts	3,668	Total Receipts	12,846	Total Receipts	0	Total Receipts	245,733	263,164
Resources Available:	5,781	Resources Available:	18,993	Resources Available:	22,062	Resources Available:	65,500	Resources Available:	255,098	367,434
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		Public Safety		Public Works		Economic Development		
Contractual Services	33	Personal Services	6,946	Commodities	223	Contractual Services	1,650	Contractual Services	0	
		Contractual Services	108	Capital Outlay	16,748	Capital Outlay	0			
		Commodities	695							
Total Expenditures	33	Total Expenditures	7,750	Total Expenditures	16,970	Total Expenditures	1,650	Total Expenditures	0	26,403
Cash Balance Dec 31	5,748	Cash Balance Dec 31	11,243	Cash Balance Dec 31	5,092	Cash Balance Dec 31	63,850	Cash Balance Dec 31	255,098	**341,031** **
										341,031 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (C)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-C

(1) Fund Name: FEMA Grant		(2) Fund Name: ency Preparedness Plannin		(3) Fund Name: Diversion Fees		(4) Fund Name: Other Grants		(5) Fund Name: oronavirus Relief Grant Fun		
Unencumbered Cash Balance Jan 1	16	Unencumbered Cash Balance Jan 1	13,210	Unencumbered Cash Balance Jan 1	9,372	Unencumbered Cash Balance Jan 1	29,188	Unencumbered Cash Balance Jan 1	0	Total 51,786
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Grants	6,435	Officer Fees	10,065			Federal Grants	0	
Total Receipts	0	Total Receipts	6,435	Total Receipts	10,065	Total Receipts	0	Total Receipts	0	16,500
Resources Available:	16	Resources Available:	19,645	Resources Available:	19,437	Resources Available:	29,188	Resources Available:	0	68,286
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		General Government		General Government		General Government		General Government		
		Commodities	7,007	Contractual Services	7,955	Contractual Services	0	Contractual Services	0	
		Contractual Services	11,651	Commodities	1,528					
Total Expenditures	0	Total Expenditures	18,658	Total Expenditures	9,483	Total Expenditures	0	Total Expenditures	0	28,140
Cash Balance Dec 31	16	Cash Balance Dec 31	987	Cash Balance Dec 31	9,955	Cash Balance Dec 31	29,188	Cash Balance Dec 31	0	**40,145** **
										40,145 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (D)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-D

(1) Fund Name:	osecuting Attorney Trainir	(2) Fund Name:	ecial Law Enforcement Tr	(3) Fund Name:	Prosecuting Attorney Trust	(4) Fund Name:	h and Game Prosecuting F	(5) Fund Name:	Rural Fire District Trust		
Unencumbered Cash Balance Jan 1	2,608	Unencumbered Cash Balance Jan 1	6,943	Unencumbered Cash Balance Jan 1	2,450	Unencumbered Cash Balance Jan 1	175	Unencumbered Cash Balance Jan 1	8,180	Total	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Officer Fees	910	Officer Fees	228					Interest on Investments	24		
								Donations	1,550		
Total Receipts	910	Total Receipts	228	Total Receipts	0	Total Receipts	0	Total Receipts	1,574	2,712	
Resources Available:	3,518	Resources Available:	7,171	Resources Available:	2,450	Resources Available:	175	Resources Available:	9,754	23,067	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
General Government		Public Safety		Public Safety				Public Safety			
Contractual Services	486	Contractual Services	0	Contractual Services	75			Contractual Services			
		Capital Outlay	0					Commodities	361		
Total Expenditures	486	Total Expenditures	0	Total Expenditures	75	Total Expenditures	0	Total Expenditures	361	922	
Cash Balance Dec 31	3,032	Cash Balance Dec 31	7,171	Cash Balance Dec 31	2,375	Cash Balance Dec 31	175	Cash Balance Dec 31	9,393	**22,145**	**
										22,145	**

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (E)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Seizure Trust Fund										
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses, Fees, and Permits										
Officer Fees	1,219									
Total Receipts	1,219	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,219
Resources Available:	1,219	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,219
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,219	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,219** **
										1,219 **

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Elk County

will meet on August 28, 2023 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 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	1,796,514	16.164	1,589,407	15.463	2,044,121	337,078	9.292
Debt Service							
Road & Bridge	1,867,469	39.287	1,905,557	32.844	1,900,000	1,276,424	35.185
Ambulance	342,563	4.976	350,050	4.014	371,300	134,460	3.706
Conservation District	15,000	0.468	15,000	0.398	17,500	13,739	0.379
Direct Election	68,351	1.737	72,413	1.300	96,928	89,201	2.459
Economic Development			45,321		45,000	45,444	1.253
Employee Benefits	948,070	25.940	1,093,000	25.848	1,093,000	952,876	26.267
Health	69,674	1.516	109,300	1.390	191,300	46,714	1.288
Historical Society	1,000	0.031	1,000	0.026	1,500	888	0.024
Mental Health	30,000	0.919	30,000	0.796	42,000	35,212	0.971
Intellectual Disability	23,000	0.711	23,000	0.610	26,000	20,932	0.577
Noxious Weed	142,267	4.199	158,100	4.249	168,500	139,635	3.849
Service Program for the Elderly	72,184	2.238	89,745	2.444	100,892	91,194	2.514
Special Bridge	62,535	3.688	120,750	3.143	245,750	107,493	2.963
Special Liability	36,297	0.894	45,000	0.893	55,000	52,179	1.438
Community Development & Business Res	0	0.000	0	0.000	45,000	45,450	1.253
Special Alcohol Program	9,335		10,776		16,167		
Special Parks and Recreation	9,335		10,776		16,167		
Emergency Telephone Service	52,604		30,000		281,028		
Non-Budgeted Funds-A	32,187						
Non-Budgeted Funds-B	26,403						
Non-Budgeted Funds-C	28,140						
Non-Budgeted Funds-D	922						
Non-Budgeted Funds-E							
Totals	5,633,849	102.768	5,699,195	93.418	6,757,153	3,388,918	93.418
						Revenue Neutral Rate **	*86.914*
Less: Transfers	12,494		0		0		
Net Expenditure	5,621,355		5,699,195		6,757,153		
Total Tax Levied	3,033,744		3,152,430		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,522,164		33,748,480		36,277,054		

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.	209,980	231,314	342,507
Total	209,980	231,314	342,507

Rural Fire District No. 1	142,461	4.839	161,631	5.000	178,475	153,448	5.000
Revenue Neutral Rate **							*4.675*
Assessed Valuation	24,870,993		28,689,960		30,690,558		

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

Elk County 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2023 Estimated Valuation
Rural Fire District No. 1	142,461	4.839	161,631	5.000	178,475	153,448	5.000	*4.675*	30,690,558

Follow procedure in KSA 79-2988 to exceed RNR

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Elk County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	86.914	Proposed Tax Rate	93.418

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Elk 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			0
Debt Service			0
Road & Bridge			0
Ambulance			0
Conservation District			0
Direct Election			0
Economic Development			0
Employee Benefits			0
Health			0
Historical Society			0
Mental Health			0
Intellectual Disability			0
Noxious Weed			0
Service Program for the Elderly			0
Special Bridge			0
Special Liability			0
Community Development & Business Res			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 36,277,054

Valuation Factor: 36,277.054

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

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 93.418. The date of our hearing is August 28, 2023, 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. 23-04

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 86.914 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 28, 2023, 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 93.418 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 28th day of August 2023 and SIGNED by the Governing Body.

Attested:

County Clerk

COUNTY CLERK SEAL ELK COUNTY KANSAS

COPY

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 28, 2023

Resolution No. 23-05

Governing Body Member	Yes	No	No Vote
Perry Russell, Dist I	✓		
Doug Hendricks, Dist II	✓		
Jake Wiebau, Dist III	✓		
TOTAL			

Certified:

COUNTY CLERK SEAL

COPY

PUBLIC NOTICE
Published in the Prairie Star on July 20, 2023

Elk County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2024

The governing body of
Elk County
will meet on August 28, 2023 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.
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Non-Budgeted Funds-D	922						
Non-Budgeted Funds-E							
Totals	5,633,849	102.768	5,699,195	93.418	6,757,153	3,388,918	93.418
Less: Transfers	12,494		0		0		
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Total Tax Levied	3,033,744		3,152,430		xxxxxxxxxxxxxxx		
Assessed Valuation	29,522,164		33,748,480		36,277,054		
					Revenue Neutral Rate **		86.914

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

Kerry E. Harrod
County Clerk