CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Wabaunsee 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	3,252,461	1,420,878	12.443
Debt Service	10-113	7	380,278	258,889	2.267
Road & Bridge	68-5,101	8	3,185,934	2,561,824	22.435
Noxious Weed	2-1318	9	311,550	114,224	1.000
County Health	65-204	9	318,835	166,824	1.461
Employee Benefits	12-16,102	10	1,419,500	1,272,338	11.142
Election	19-3435a	10	117,000	20,665	0.181
Appraiser Cost	19-436	11	162,813	131,041	1.148
Economic Development	19-4102	11			
Regional Library	12-1234	12	125,205	114,691	1.005
Regional Library Emp Benef	12-16,102	12	14,125	12,831	0.113
Mental Health	19-4011	13	60,500	48,038	0.421
Elderly	12-1680	13	138,662	114,253	1.000
Public Transportation	12-803b	14	119,450	6,894	0.060
Capital Improvements	19-120	14	311,052		
R & B Special Sales Tax		15	1,292,577		
Noxious Weed Capital Outlay		15	130,834		
911 Coordinating Council		16	160,414		
Parks & Recreation		16	3,600		
Public Transportation Cap Out		17	34,470		
COPS Grant		17	154,408		
Municipalities Fight Addiction		18	81,292		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Totals		xxxxxx	11,774,960	6,243,389	54.676
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		24			

County Clerk's Use Only
114,273,750
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 51.408

Assisted by:
Pottberg Gassman & Hoffman
Address:
505 NW 3rd St, Suite 1
Abilene, Kansas 67410
Email:
gassman@pgh-cpa.com

Attest: October 24, 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,392,353	107,088	2,491	5,535	3,946	2,340
Debt Service	301,209	23,166	539	1,197	853	506
Road & Bridge	2,302,689	177,103	4,119	9,154	6,524	3,870
Noxious Weed	157,912	12,145	282	628	447	265
County Health	166,065	12,772	297	660	471	279
Employee Benefits	1,027,589	79,033	1,838	4,085	2,912	1,727
Election	75,639	5,817	135	301	214	127
Appraiser Cost	123,675	9,512	221	492	350	208
Economic Development						
Regional Library	104,128	8,009	186	414	295	175
Regional Library Emp Be	12,609	970	23	50	36	21
Mental Health	46,140	3,549	83	183	131	78
Elderly	105,274	8,097	188	418	298	177
Public Transportation	4,191	322	7	17	12	7
Capital Improvements	52,637	4,048	94	209	149	88
TOTAL	5,872,110	451,631	10,503	23,343	16,638	9,868

County Treas Motor Vehicle Estimate 451,631

County Treas Recreational Vehicle Estimate 10,503

County Treas 16/20M Vehicle Estimate 23,343

County Treas Commercial Vehicle Tax Estimate 16,638

County Treas Watercraft Tax Estimate 9,868

Motor Vehicle Factor 0.07691

Recreational Vehicle Factor 0.00179

16/20M Vehicle Factor 0.00398

Commercial Vehicle Factor 0.00283

Watercraft Factor 0.00168

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	Equipment Reserve	55,000	25,000	-	KSA 19-119
General	COPS Grant	15,139	15,139	-	Commission
Road & Bridge	Highway Improvement	100,000	100,000	100,000	KSA 68-590
Noxious Weed	Road & Bridge	20,000	20,000	40,000	Commission
County Health	Equipment Reserve	-	42,550	42,550	KSA 19-119
Public Transportation	Public Transp Cap Out	3,000	3,000	3,000	Commission
Noxious Weed	Nox Weed Capital Outla	35,000	-	-	KSA 2-1318
Equipment Reserve	General	-	-	98,263	KSA 19-119
Nox Weed Capital Outla	Noxious Weed			36,755	KSA 2-1318
	Total	228139	205689	320568	
	Adjustments*				
	Adjusted Totals	228139	205689	320568	

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

Wabaunsee 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:											
Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	1,795,000	4/1 & 10/1	10/1	46,510	115,000	44,498	120,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	660,000	4/1 & 10/1	10/1	17,650	60,000	16,450	60,000
Series 2020A	10/29/2020	10/29/2040	1.00-2.00	1,375,000	1,215,000	4/1 & 10/1	10/1	19,930	85,000	18,230	85,000
Total G.O. Bonds					**3,670,000**			**84,090**	**260,000**	**79,178**	**265,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
ease/Purchase Sheriff Vehicles											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,670,000**			**84,090**	**260,000**	**79,178**	**265,000**

Wabaunsee 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, 2023	Payments Due 2023	Payments Due 2024
E Building	1/3/2020	240	5.50	109,500	100,022	100,022	0
Sheriff Vehicles (2)	6/13/2022	48	3.75	88,000	88,000	23,812	23,812
				Totals	**188,022**	**123,834**	**23,812**

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

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,555,028	1,676,489	530,145
Receipts:			
Ad Valorem Tax	1,489,991	1,392,353	xxxxxxxxxxxxxxx
Delinquent Tax	21,222	0	0
Motor Vehicle Tax	185,719	120,764	107,088
Recreational Vehicle Tax	4,489	2,839	2,491
16/20M Vehicle Tax	8,309	6,803	5,535
Commercial Vehicle Tax	6,592	3,561	3,946
Watercraft Tax		2,168	2,340
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	1,240	1,000	1,000
Local Alcoholic Liquor	3,110	3,500	3,500
Compensating Use Tax			
Local Sales Tax	666,528	650,000	690,000
Officer's Fees	134,695	130,000	130,000
Building Permits & Zoning Appl.	32,070	30,000	30,000
Diversion Fees	27,098	20,972	20,000
Interest on Delinquent Taxes	41,172	35,000	35,000
Antique Tags	3,320	3,500	3,500
Sheriffs Fees	11,778	10,000	10,000
Reimbursements	10,613	10,000	10,000
Cancelled Prior Year Encumbrances	1,274		
Transfer from Equipment Reserve			98,263
SPARK/ARPA Funding	686,732	1,914	600
In Lieu of Taxes (IRB)			
Interest on Idle Funds	47,303	275,000	150,000
Development Rebates		-1,126	-1,824
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,383,255**	**2,698,248**	**1,301,438**
Resources Available:	**4,938,283**	**4,374,737**	**1,831,583**

Wabaunsee 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:	4,938,283	4,374,737	1,831,583
Expenditures:			
County Commission	64,262	70,300	70,300
County Clerk	137,133	146,300	146,000
County Treasurer	97,536	108,211	109,360
County Attorney	109,656	126,813	131,465
Register of Deeds	98,886	110,431	114,557
Sheriff	1,321,961	1,425,130	1,470,381
District Court	88,494	89,563	109,563
Courthouse General	93,768	99,000	103,927
Emergency Preparedness	56,530	66,450	75,934
Planning & Zoning	82,385	92,170	91,245
Economic Development	58,568	61,780	61,280
Subtotal	2,209,179	2,396,148	2,484,012
Historical	10,000	20,000	23,000
Solid Waste	3,657	5,600	0
Soil Conservation	40,000	42,000	40,000
Coronor's Expense	19,189	20,900	20,900
County Fair	30,000	30,000	33,000
Courthouse Maintenance	21,279	60,000	60,000
Juvenile Detention	1,350	5,000	5,000
Allocable	27,485	35,500	35,500
Professional Fees	32,699	35,000	30,000
Technology	134,450	128,000	128,000
To 911	2,710	3,000	3,000
Extension Council	151,200	162,964	169,000
Liability Defense	36,639	50,000	50,000
Developmental Disability	15,000	15,000	16,200
E Building	9,261	101,505	0
Transfer to COPS Grant	15,139	15,139	0
Transfer to Equipment Reserve	55,000	25,000	0
SPARK/ARPA Disbursements	439,065	693,836	154,849
Subtotal	3,253,302	3,844,592	3,252,461
Cash Forward (2024 column)			
Miscellaneous	8,492	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,261,794**	**3,844,592**	**3,252,461**
Unencumbered Cash Balance Dec 31	1,676,489	530,145	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	3,060,153	3,208,812	3,252,461
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	3,252,461
		Tax Required	1,420,878
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,420,878

CPA Summary

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			
Salaries	51,134	50,500	52,000
Contractual	10,487	18,300	15,300
Commodities	2,641	1,500	3,000
Capital Outlay	0	0	0
Total	64,262	70,300	70,300
County Clerk			
Salaries	128,089	140,500	139,500
Contractual	3,894	3,000	4,200
Commodities	2,717	2,300	2,300
Capital Outlay	2,433	500	0
Total	137,133	146,300	146,000
County Treasurer			
Salaries	86,939	92,801	96,260
Contractual	8,424	10,910	10,600
Commodities	2,173	2,500	2,500
Capital Outlay	0	2,000	0
Total	97,536	108,211	109,360
County Attorney			
Salaries	104,751	116,263	120,915
Contractual	4,346	9,150	9,150
Commodities	559	1,400	1,400
Capital Outlay	0	0	0
Total	109,656	126,813	131,465
Register of Deeds			
Salaries	95,440	102,987	107,107
Contractual	2,467	3,700	4,700
Commodities	979	2,750	2,750
Capital Outlay	0	994	0
Total	98,886	110,431	114,557
Sheriff			
Salaries	992,801	1,128,467	1,130,351
Contractual	102,292	102,550	117,080
Commodities	124,428	115,450	145,450
Capital Outlay	102,440	78,663	77,500
Total	1,321,961	1,425,130	1,470,381
District Court			
Salaries	0	0	0
Contractual	86,012	72,900	91,900
Commodities	2,482	4,000	4,000
Capital Outlay	0	12,663	13,663
Total	88,494	89,563	109,563
Courthouse General			
Salaries	38,322	41,050	42,692
Contractual	50,032	53,100	56,250
Commodities	5,345	4,850	4,985
Capital Outlay	69	0	0
Total	93,768	99,000	103,927
Total - Page 6b	**2,011,696**	**2,175,748**	**2,255,553**

Wabaunsee 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:			
Emergency Preparedness			
Salaries	32,777	34,930	52,414
Contractual	5,805	14,500	12,500
Commodities	7,941	5,020	6,020
Capital Outlay	10,007	12,000	5,000
Total	56,530	66,450	75,934
Planning & Zoning			
Salaries	56,114	59,370	61,745
Contractual	21,196	27,800	24,500
Commodities	5,075	4,500	4,500
Capital Outlay	0	500	500
Total	82,385	92,170	91,245
Economic Development			
Salaries	28,840	31,580	27,300
Contractual	27,545	27,000	31,180
Commodities	183	1,600	1,200
Capital Outlay	2,000	1,600	1,600
Total	58,568	61,780	61,280
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6c	197,483	220,400	228,459
Total - Page 6b	2,011,696	2,175,748	2,255,553
Total Detail Expenditures**	**2,209,179**	**2,396,148**	**2,484,012**

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

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,900	88,447	90,460
Receipts:			
Ad Valorem Tax	383,186	301,209	xxxxxxxxxxxxxxxx
Delinquent Tax	2,594	0	0
Motor Vehicle Tax	21,584	31,089	23,166
Recreational Vehicle Tax	520	731	539
16/20M Vehicle Tax	1,027	1,752	1,197
Commercial Vehicle Tax	752	917	853
Watercraft Tax		558	506
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,634	10,091	5,000
Development Rebates		-244	-332
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**411,297**	**346,103**	**30,929**
Resources Available:	**432,197**	**434,550**	**121,389**
Expenditures:			
Principal	255,000	260,000	265,000
Interest	88,750	84,090	79,178
Contractual	0	0	1,100
Cash Basis Reserve	0	0	35,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**343,750**	**344,090**	**380,278**
Unencumbered Cash Balance Dec 31	88,447	90,460	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	418,765	420,190	380,278
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	380,278
		Tax Required	258,889
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	258,889

CPA Summary

Wabaunsee 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	126,859	149,371	86,759
Receipts:			
Ad Valorem Tax	2,039,276	2,302,689	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,731	0	0
Motor Vehicle Tax	188,531	165,403	177,103
Recreational Vehicle Tax	4,564	3,887	4,119
16/20M Vehicle Tax	8,209	9,319	9,154
Commercial Vehicle Tax	6,749	4,878	6,524
Watercraft Tax		2,970	3,870
Special City & County Highway	278,478	284,406	279,869
Reimbursements	13,238	25,000	20,000
Mowing from Noxious Weed	20,000	20,000	40,000
Interest on Idle Funds			
Development Rebates		-1,863	-3,288
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,581,776**	**2,816,689**	**537,351**
Resources Available:	**2,708,635**	**2,966,060**	**624,110**
Expenditures:			
Salaries	559,444	654,311	680,484
Contractual Services	117,888	189,490	195,450
Commodities	1,582,774	1,558,500	1,860,000
Capital Outlay	199,158	377,000	350,000
Transfers Out	100,000	100,000	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,559,264**	**2,879,301**	**3,185,934**
Unencumbered Cash Balance Dec 31	149,371	86,759	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,562,584	2,879,301	3,185,934
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,185,934
		Tax Required	2,561,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,561,824

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,613	35,986	16,946
Receipts:			
Ad Valorem Tax	146,637	157,912	xxxxxxxxxxxxxxxx
Delinquent Tax	1,690	0	0
Motor Vehicle Tax	14,188	11,892	12,145
Recreational Vehicle Tax	343	279	282
16/20 M Vehicle Tax	638	670	628
Commercial Vehicle Tax	503	351	447
Watercraft Tax		214	265
Chemical Sales	114,620	124,720	130,004
Transfer from Capital Outlay Fund			36,755
Interest on Idle Funds			
Development Rebates		-128	-146
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**278,619**	**295,910**	**180,380**
Resources Available:	**327,232**	**331,896**	**197,326**
Expenditures:			
Salaries	104,543	114,400	119,000
Contractual	10,691	12,550	13,550
Commodities	121,012	168,000	139,000
Capital Outlay	0	0	0
Mowing	20,000	20,000	40,000
Transfer to NW Capital Outlay Fund	35,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**291,246**	**314,950**	**311,550**
Unencumbered Cash Balance Dec 31	35,986	16,946	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	294,750	314,950	311,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,550
		Tax Required	114,224
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	114,224

Adopted Budget **County Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,905	68,413	41,746
Receipts:			
Ad Valorem Tax	163,162	166,065	xxxxxxxxxxxxxxxx
Delinquent Tax	1,978	0	0
Motor Vehicle Tax	16,482	13,234	12,772
Recreational Vehicle Tax	398	311	297
16/20 M Vehicle Tax	755	746	660
Commercial Vehicle Tax	581	390	471
Watercraft Tax		238	279
Grants	82,480	94,217	88,000
Fees & Reimbursements	7,170	6,882	8,000
Interest on Idle Funds			
Development Rebates		-134	-214
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**273,006**	**281,949**	**110,265**
Resources Available:	**323,911**	**350,362**	**152,011**
Expenditures:			
Salaries	228,523	235,466	244,885
Contractual	10,659	16,200	16,500
Commodities	3,466	9,400	9,400
Capital Outlay	12,850	5,000	5,500
Transfer to Equipment Reserve	0	42,550	42,550
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**255,498**	**308,616**	**318,835**
Unencumbered Cash Balance Dec 31	68,413	41,746	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	254,818	308,616	318,835
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	318,835
		Tax Required	166,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	166,824

CPA Summary

Wabaunsee 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	409,512	252,363	59,200
Receipts:			
Ad Valorem Tax	909,426	1,027,589	xxxxxxxxxxxxxxxx
Delinquent Tax	10,696	0	0
Motor Vehicle Tax	87,533	73,761	79,033
Recreational Vehicle Tax	2,107	1,733	1,838
16/20 M Vehicle Tax	4,201	4,156	4,085
Commercial Vehicle Tax	3,036	2,176	2,912
Watercraft Tax		1,325	1,727
Interest on Idle Funds			
Development Rebates		-831	-1,633
Miscellaneous	958	1,928	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,017,957**	**1,111,837**	**87,962**
Resources Available:	**1,427,469**	**1,364,200**	**147,162**
Expenditures:			
KPERS	261,206	286,000	300,300
Health Insurance	678,140	715,000	786,500
Workman's Comp	28,232	35,000	50,000
Unemployment	2,439	16,000	16,800
FICA & Medicare	205,089	248,000	260,400
Life Insurance		5,000	5,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,175,106**	**1,305,000**	**1,419,500**
Unencumbered Cash Balance Dec 31	252,363	59,200	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,260,000	1,325,000	1,419,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,419,500
		Tax Required	1,272,338
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,272,338

Adopted Budget

Election	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	37,007	82,708	89,767
Receipts:			
Ad Valorem Tax	108,416	75,639	xxxxxxxxxxxxxxxx
Delinquent Tax	1,191	0	0
Motor Vehicle Tax	10,332	8,794	5,817
Recreational Vehicle Tax	253	207	135
16/20 M Vehicle Tax	346	495	301
Commercial Vehicle Tax	396	259	214
Watercraft Tax	0	158	127
Special Election Reimbursement		9,518	
Interest on Idle Funds			
Development Rebates		-61	-26
Miscellaneous	65		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**120,999**	**95,009**	**6,568**
Resources Available:	**158,006**	**177,717**	**96,335**
Expenditures:			
Salaries	31,921	41,750	46,000
Contractual	34,009	37,200	44,500
Commodities	6,935	4,000	5,500
Capital Outlay	2,433	5,000	21,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**75,298**	**87,950**	**117,000**
Unencumbered Cash Balance Dec 31	82,708	89,767	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	121,500	121,500	117,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,000
		Tax Required	20,665
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,665

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,613	34,377	17,157
Receipts:			
Ad Valorem Tax	121,122	123,675	xxxxxxxxxxxxxxxx
Delinquent Tax	1,422	0	0
Motor Vehicle Tax	11,477	9,824	9,512
Recreational Vehicle Tax	278	231	221
16/20 M Vehicle Tax	511	554	492
Commercial Vehicle Tax	408	290	350
Watercraft Tax		176	208
Other Reimbursements	4,731	5,000	4,000
Interest on Idle Funds			
Development Rebates		-100	-168
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**139,949**	**139,650**	**14,615**
Resources Available:	**168,562**	**174,027**	**31,772**
Expenditures:			
Salaries	108,835	119,820	124,613
Contractual	20,088	29,050	30,700
Commodities	4,074	5,000	5,500
Capital Outlay	1,188	3,000	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**134,185**	**156,870**	**162,813**
Unencumbered Cash Balance Dec 31	34,377	17,157	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	146,830	156,870	162,813
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,813
		Tax Required	131,041
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	131,041

Adopted Budget **Economic Development**	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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Grant Receipts	17,981		
Interest on Idle Funds			
Development Rebates			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**17,981**	**0**	**0**
Resources Available:	**17,981**	**0**	**0**
Expenditures:			
Grant Expenditures	17,981		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**17,981**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Regional Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,375	1,599	1,583
Receipts:			
Ad Valorem Tax	97,269	104,128	xxxxxxxxxxxxxxxx
Delinquent Tax	1,148	0	0
Motor Vehicle Tax	9,425	7,889	8,009
Recreational Vehicle Tax	228	185	186
16/20 M Vehicle Tax	432	444	414
Commercial Vehicle Tax	332	233	295
Watercraft Tax		142	175
Interest on Idle Funds			
Development Rebates		-84	-148
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**108,834**	**112,937**	**8,931**
Resources Available:	**110,209**	**114,536**	**10,514**
Expenditures:			
Appropriation	108,610	112,953	125,205
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**108,610**	**112,953**	**125,205**
Unencumbered Cash Balance Dec 31	1,599	1,583	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	108,610	112,953	125,205
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,205
		Tax Required	114,691
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	114,691

Adopted Budget **Regional Library Emp Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	186	250	210
Receipts:			
Ad Valorem Tax	11,438	12,609	xxxxxxxxxxxxxxxx
Delinquent Tax	134	0	
Motor Vehicle Tax	1,106	925	970
Recreational Vehicle Tax	27	22	23
16/20 M Vehicle Tax	50	52	50
Commercial Vehicle Tax	39	27	36
Watercraft Tax		17	21
Interest on Idle Funds			
Development Rebates		-10	-16
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,794**	**13,642**	**1,084**
Resources Available:	**12,980**	**13,892**	**1,294**
Expenditures:			
Appropriation	12,730	13,682	14,125
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,730**	**13,682**	**14,125**
Unencumbered Cash Balance Dec 31	250	210	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	12,730	13,682	14,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,125
		Tax Required	12,831
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	12,831

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,320	1,262	0
Receipts:			
Ad Valorem Tax	45,557	46,140	xxxxxxxxxxxxxxxx
Delinquent Tax	533	0	0
Motor Vehicle Tax	4,613	3,691	3,549
Recreational Vehicle Tax	112	87	83
16/20 M Vehicle Tax	207	208	183
Commercial Vehicle Tax	163	109	131
Watercraft Tax		66	78
Liquor Tax	5,080	8,500	8,500
Interest on Idle Funds			
Development Rebates		-37	-62
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**56,265**	**58,764**	**12,462**
Resources Available:	**59,585**	**60,026**	**12,462**
Expenditures:			
Appropriation	52,000	52,000	52,000
Liquor Tax	6,323	8,026	8,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**58,323**	**60,026**	**60,500**
Unencumbered Cash Balance Dec 31	1,262	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	60,500	60,500	60,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,500
		Tax Required	48,038
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	48,038

Adopted Budget **Elderly**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	284	7,876	15,377
Receipts:			
Ad Valorem Tax	97,758	105,274	xxxxxxxxxxxxxxxx
Delinquent Tax	1,127	0	0
Motor Vehicle Tax	9,459	7,928	8,097
Recreational Vehicle Tax	228	186	188
16/20 M Vehicle Tax	426	447	418
Commercial Vehicle Tax	335	234	298
Watercraft Tax		142	177
Interest on Idle Funds			
Development Rebates		-85	-146
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**109,333**	**114,126**	**9,032**
Resources Available:	**109,617**	**122,002**	**24,409**
Expenditures:			
Appropriation	95,520	101,560	112,855
Friendship Meals Health Insurance	6,221	1,000	10,760
Health Insurance Reserve			11,327
Cash Forward (2024 column)			
Miscellaneous		4,065	3,720
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**101,741**	**106,625**	**138,662**
Unencumbered Cash Balance Dec 31	7,876	15,377	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	107,841	117,999	138,662
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	138,662
		Tax Required	114,253
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	114,253

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Transportation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	91,481	70,128	39,999
Receipts:			
Ad Valorem Tax	7,442	4,191	xxxxxxxxxxxxxxxx
Delinquent Tax	324	0	0
Motor Vehicle Tax	2,606	606	322
Recreational Vehicle Tax	62	14	7
16/20 M Vehicle Tax	147	34	17
Commercial Vehicle Tax	85	18	12
Watercraft Tax		11	7
Grants	61,270	66,500	66,500
User Fees	6,685	5,700	5,700
Interest on Idle Funds			
Development Rebates		-3	-8
Miscellaneous	216		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**78,837**	**77,071**	**72,557**
Resources Available:	**170,318**	**147,199**	**112,556**
Expenditures:			
Salaries	64,086	73,000	75,250
Contractual	5,963	10,000	10,000
Commodities	26,086	16,200	26,200
Capital Outlay	1,055	5,000	5,000
Transfer to Pub Trans Capital Outlay	3,000	3,000	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**100,190**	**107,200**	**119,450**
Unencumbered Cash Balance Dec 31	70,128	39,999	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	102,000	126,400	119,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	119,450
		Tax Required	6,894
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,894

Adopted Budget **Capital Improvements**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	396,079	272,548	306,464
Receipts:			
Ad Valorem Tax	48,878	52,637	xxxxxxxxxxxxxxxx
Delinquent Tax	563	0	0
Motor Vehicle Tax	4,729	3,964	4,048
Recreational Vehicle Tax	114	93	94
16/20 M Vehicle Tax	213	223	209
Commercial Vehicle Tax	168	117	149
Watercraft Tax		71	88
Interest on Idle Funds			
Development Rebates		-43	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,665**	**57,062**	**4,588**
Resources Available:	**450,744**	**329,610**	**311,052**
Expenditures:			
Salaries	0	0	0
Contractual	0	10,000	10,000
Commodities	0	10,000	10,000
Capital Outlay	178,196	3,146	291,052
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**178,196**	**23,146**	**311,052**
Unencumbered Cash Balance Dec 31	272,548	306,464	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	390,963	460,665	311,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,052
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **R & B Special Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	611,988	540,087	860,577
Receipts:			
Collections	345,322	410,000	420,000
Reimbursements	311,752	0	0
Interest on Idle Funds	7,309	16,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**664,383**	**426,000**	**432,000**
Resources Available:	**1,276,371**	**966,087**	**1,292,577**
Expenditures:			
Contractual Services	72,708	0	0
Capital Outlay	663,576	105,510	1,292,577
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**736,284**	**105,510**	**1,292,577**
Unencumbered Cash Balance Dec 31	540,087	860,577	0
2022/2023/2024 Budget Authority Amount	1,152,145	1,014,388	1,292,577

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	104,254	130,834	130,834
Receipts:			
Transfer from Noxious Weed	35,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**35,000**	**0**	**0**
Resources Available:	**139,254**	**130,834**	**130,834**
Expenditures:			
Capital Outlay	8,420	0	94,079
Transfer to Nox Weed General Fund			36,755
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,420**	**0**	**130,834**
Unencumbered Cash Balance Dec 31	130,834	130,834	0
2022/2023/2024 Budget Authority Amount	17,181	95,834	130,834

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Coordinating Council**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,234	89,914	94,414
Receipts:			
Collections	56,144	60,000	65,000
Interest on Idle Funds	678	2,000	1,000
Miscellaneous	3,975	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,797**	**62,000**	**66,000**
Resources Available:	**100,031**	**151,914**	**160,414**
Expenditures:			
Contractual	10,117	52,000	52,000
Commodities	0	5,500	5,000
Capital Outlay	0	0	103,414
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,117**	**57,500**	**160,414**
Unencumbered Cash Balance Dec 31	89,914	94,414	0
2022/2023/2024 Budget Authority Amount	110,000	116,234	160,414

Adopted Budget

Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	863	813	0
Receipts:			
Liquor Tax	3,110	3,600	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,110**	**3,600**	**3,600**
Resources Available:	**3,973**	**4,413**	**3,600**
Expenditures:			
Recreational Programs	3,160	4,413	3,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,160**	**4,413**	**3,600**
Unencumbered Cash Balance Dec 31	813	0	0
2022/2023/2024 Budget Authority Amount	5,681	7,963	3,600

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Transportation Cap Out**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,781	46,170	30,470
Receipts:			
Transfer from Public Transportation	3,000	3,000	3,000
Interest on Idle Funds	389	1,300	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,389**	**4,300**	**4,000**
Resources Available:	**46,170**	**50,470**	**34,470**
Expenditures:			
Capital Outlay	0	20,000	34,470
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**20,000**	**34,470**
Unencumbered Cash Balance Dec 31	46,170	30,470	0
2022/2023/2024 Budget Authority Amoun	42,740	42,961	34,470

Adopted Budget

COPS Grant	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,093	137,636	124,408
Receipts:			
Grant Proceeds	78,526	51,957	0
Schools Share	32,500	34,263	30,000
Transfer from General	15,139	15,139	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**126,165**	**101,359**	**30,000**
Resources Available:	**207,258**	**238,995**	**154,408**
Expenditures:			
Salaries	69,622	114,587	154,408
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**69,622**	**114,587**	**154,408**
Unencumbered Cash Balance Dec 31	137,636	124,408	0
2022/2023/2024 Budget Authority Amoun	111,556	114,587	154,408

CPA Summary

Wabaunsee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	1,292	31,292
Receipts:			
Collections	1,292	30,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,292**	**30,000**	**50,000**
Resources Available:	**1,292**	**31,292**	**81,292**
Expenditures:			
Contractual Services	0	0	81,292
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**81,292**
Unencumbered Cash Balance Dec 31	1,292	31,292	0
2022/2023/2024 Budget Authority Amoun	0	0	81,292

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

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: egister of Deeds Technolo		(2) Fund Name: Special Machinery		(3) Fund Name: County Health Donations		(4) Fund Name: Sheriff Federal Forfeiture		(5) Fund Name: Sheriff County Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	28,175	Cash Balance Jan 1	60,506	Cash Balance Jan 1	2,725	Cash Balance Jan 1	279	Cash Balance Jan 1	26,328	118,013
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	10,278	Sale of Property	22,270			Interest Income	2	Collections	200,806	
Interest Income	162							Interst Income	1,514	
Total Receipts	10,440	Total Receipts	22,270	Total Receipts	0	Total Receipts	2	Total Receipts	202,320	235,032
Resources Available:	38,615	Resources Available:	82,776	Resources Available:	2,725	Resources Available:	281	Resources Available:	228,648	353,045
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	24,006	Capital Outlay	6,578					Contractual Services	22,072	
								Commodities	54,169	
								Capital Outlay	45,330	
Total Expenditures	24,006	Total Expenditures	6,578	Total Expenditures	0	Total Expenditures	0	Total Expenditures	121,571	152,155
Cash Balance Dec 31	14,609	Cash Balance Dec 31	76,198	Cash Balance Dec 31	2,725	Cash Balance Dec 31	281	Cash Balance Dec 31	107,077	**200,890** **
										200,890 **

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Law Enforcement Trust		(2) Fund Name: Conceal & Carry		(3) Fund Name: Offender Registration Fees		(4) Fund Name: County Attorney Forfeiture		(5) Fund Name: Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27	Cash Balance Jan 1	2,280	Cash Balance Jan 1	4,326	Cash Balance Jan 1	24,242	Cash Balance Jan 1	351,713	382,588
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Collections	552	Collections	2,460	Collections	78,446	Transfers In	55,000	
Total Receipts	0	Total Receipts	552	Total Receipts	2,460	Total Receipts	78,446	Total Receipts	55,000	136,458
Resources Available:	27	Resources Available:	2,832	Resources Available:	6,786	Resources Available:	102,688	Resources Available:	406,713	519,046
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual Services	2,084	Contractual Services	5,550	Capital Outlay	96,751	
						Commodities	10,222			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,084	Total Expenditures	15,772	Total Expenditures	96,751	114,607
Cash Balance Dec 31	27	Cash Balance Dec 31	2,832	Cash Balance Dec 31	4,702	Cash Balance Dec 31	86,916	Cash Balance Dec 31	309,962	**404,439** **
										404,439 **

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Highway Improvement		(2) Fund Name: Clerk Technology		(3) Fund Name: Treasurer Technology		(4) Fund Name: VIN Inspection		(5) Fund Name: Water Incursion Project		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	239,000	Cash Balance Jan 1	6,990	Cash Balance Jan 1	7,770	Cash Balance Jan 1	2,885	Cash Balance Jan 1	81,071	337,716
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from R&B	100,000	Technology Fees	2,570	Technology Fees	2,570	Fees	6,780			
Miscellaneous	28,815	Interest Income	82	Interest Income	88	Miscellaneous	200			
Total Receipts	128,815	Total Receipts	2,652	Total Receipts	2,658	Total Receipts	6,980	Total Receipts	0	141,105
Resources Available:	367,815	Resources Available:	9,642	Resources Available:	10,428	Resources Available:	9,865	Resources Available:	81,071	478,821
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual Services	555	Contractual Services	5,890	Contractual Services	3,148	
						Commodities	1,109			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	555	Total Expenditures	6,999	Total Expenditures	3,148	10,702
Cash Balance Dec 31	367,815	Cash Balance Dec 31	9,642	Cash Balance Dec 31	9,873	Cash Balance Dec 31	2,866	Cash Balance Dec 31	77,923	**468,119** **
										468,119 **

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
R&B Impact Fee										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	18,300									
Total Receipts	18,300	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,300
Resources Available:	18,300	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	18,300
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	2,072									
Commodities	50									
Total Expenditures	2,122	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,122
Cash Balance Dec 31	16,178	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**16,178** **
										16,178 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Wabaunsee County 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Wabaunsee County

will meet on September 11, 2023 at 10:00 AM at Wabaunsee 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 Wabaunsee 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	3,261,794	15.231	3,844,592	13.216	3,252,461	1,420,878	12.436
Debt Service	343,750	3.921	344,090	2.859	380,278	258,889	2.266
Road & Bridge	2,559,264	20.861	2,879,301	21.857	3,185,934	2,561,824	22.421
Noxious Weed	291,246	1.500	314,950	1.500	311,550	114,224	1.000
County Health	255,498	1.669	308,616	1.577	318,835	166,824	1.460
Employee Benefits	1,175,106	9.303	1,305,000	9.754	1,419,500	1,272,338	11.136
Election	75,298	1.109	87,950	0.718	117,000	20,665	0.181
Appraiser Cost	134,185	1.239	156,870	1.174	162,813	131,041	1.147
Economic Development	17,981						
Regional Library	108,610	0.995	112,953	0.989	125,205	114,691	1.004
Regional Library Emp Be	12,730	0.117	13,682	0.120	14,125	12,831	0.112
Mental Health	58,323	0.466	60,026	0.438	60,500	48,038	0.420
Elderly	101,741	1.000	106,625	1.000	138,662	114,253	1.000
Public Transportation	100,190	0.076	107,200	0.040	119,450	6,894	0.060
Capital Improvements	178,196	0.500	23,146	0.500	311,052		
R & B Special Sales Tax	736,284		105,510		1,292,577		
Noxious Weed Capital Ou	8,420				130,834		
911 Coordinating Council	10,117		57,500		160,414		
Parks & Recreation	3,160		4,413		3,600		
Public Transportation Cap			20,000		34,470		
COPS Grant	69,622		114,587		154,408		
Municipalities Fight Addi					81,292		
Non-Budgeted Funds-A	152,155						
Non-Budgeted Funds-B	114,607						
Non-Budgeted Funds-C	10,702						
Non-Budgeted Funds-D	2,122						
Totals	9,781,101	57.987	9,967,011	55.742	11,774,960	6,243,389	54.643
						Revenue Neutral Rate **	*51.408*
Less: Transfers	228,139		205,689		320,568		
Net Expenditure	9,552,962		9,761,322		11,454,392		
Total Tax Levied	5,719,914		5,872,110		xxxxxxxxxxxxxxxxx		
Assessed Valuation	98,643,532		105,355,870		114,257,698		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	4,330,000	3,925,000	3,670,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	216,139	110,831	188,022
Total	4,546,139	4,035,831	3,858,022

*Tax rates are expressed in mills

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

Abby L. Amick

Wabaunsee County Clerk

Wabaunsee County 2024

2024 Development Incentives Rebates

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate NRP Rebate	Estimate RHID Rebate	Total
General	1,419,054	12.420	714	1,110	1,824
Debt Service	258,557	2.263	130	202	332
Road & Bridge	2,558,536	22.393	1,287	2,001	3,288
Noxious Weed	114,078	0.998	57	89	146
County Health	166,610	1.458	84	130	214
Employee Benefits	1,270,705	11.121	639	994	1,633
Election	20,639	0.181	10	16	26
Appraiser Cost	130,873	1.145	66	102	168
Economic Development	0		0	0	0
Regional Library	114,543	1.002	58	90	148
Regional Library Emp Be	12,815	0.112	6	10	16
Mental Health	47,976	0.420	24	38	62
Elderly	114,107	0.999	57	89	146
Public Transportation	6,886	0.060	3	5	8
Capital Improvements			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
TOTAL	6,235,378	54.573	3,135	4,876	8,011

2023 July 1 Valuation: 114,257,698

Valuation Factor: 114,257.698

NRP Subj to Rebate: 57,463 RHID Subj to Rebate: 89,338

NRP factor: 57.463 RHID factor: 89.338

Resolution No. 2023-35

A RESOLUTION OF THE County OF WABAUNSEE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Wabaunsee was calculated as 51.408 mills by the Wabaunsee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Wabaunsee, 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 WABAUNSEE:

The County of Wabaunsee shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.408 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 11th day of September 2023 and SIGNED by the Governing Body.

Nancy L. Hier

Nancy Hier, Chairman

Rodney Allen

Rodney Allen, Vice Chairman

James W. MacGregor

James W. MacGregor, Commissioner

WABAUNSEE COUNTY * STATE OF KANSAS * SEAL

Attested by:

Abby L. Amick

Abby L. Amick
Wabaunsee County Clerk

Roll Call Vote

Wabaunsee County

Hearing to Exceed Revenue Neutral Rate

DATE: September 11, 2023

Resolution 2023- 35

Governing Body Members:	Yes	No	No Vote
Nancy Hier	X		
Rodney Allen	X		
Jim MacGregor	X		

Attested:

Abby L Amick

Abby L. Amick, Wabaunsee County Clerk

# of of Publication

DAVIT OF PUBLICATION

ANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

sworn, deposes and says: That she
nd publisher of *THE WABAUNSEE*
-ENTERPRISE, a weekly newspaper
te of Kansas, and published in and of
on in Wabaunsee County, Kansas,
aid circulation on a weekly basis in
ty, Kansas, and that said newspaper
gious or fraternal publication.

s a weekly, published at least weekly
has been so published continuously
dly in said county and state for a
than five years prior to the first
d notice; and has been admitted at
Alma, Kansas, in said County as
ner.

notice is a true copy thereof
d in the regular
f said newspaper for ..... 1 .....
s), the first publication thereof
re said on the ..... 31st ..... day
..... August ....., 2023, with
cations being made on the following

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Daniel

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or Clerk of District Court

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Published in The Wabaunsee County Signal-Enterprise, Thursday, August 31, 2023.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Wabaunsee County
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Abby Amick
County Clerk