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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,208,812	1,392,353	13.216
Debt Service	10-113	7	420,190	301,209	2.859
Road & Bridge	68-5,101	8	2,879,301	2,302,689	21.857
Noxious Weed	2-1318	9	314,950	157,912	1.500
County Health	65-204	9	308,616	166,065	1.577
Employee Benefits	12-16,102	10	1,325,000	1,027,589	9.754
Election	19-3435a	10	121,500	75,639	0.718
Appraiser Cost	19-436	11	156,870	123,675	1.174
Liability Defense	75-6110	11			
Economic Development	19-4102	12			
Extension Council	2-610	12			
Regional Library	12-1234	13	112,953	104,128	0.989
Regional Library Emp Bene	12-16,102	13	13,682	12,609	0.120
Mental Health	19-4011	14	60,500	46,140	0.438
Elderly	12-1680	14	117,999	105,274	1.000
Mental Retardation	19-4011	15			
Public Transportation		15	126,400	4,191	0.040
Capital Improvements	19-120	16	460,665	52,637	0.500
R & B Special Sales Tax		17	1,014,388		
Noxious Weed Capital Outlay		17	95,834		
911 Coordinating Council		18	116,234		
Parks & Recreation		18	7,963		
Public Transportation Cap Out		19	42,961		
COPS Grant		19	114,587		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		xxxxx	2,284,166	324,979	55.742

Budget Hearing Notice		County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	23	105,355,870
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization	24	

Revenue Neutral Rate: 54.329

Assisted by:
PGH, Chtd
Address:
505 NW 3rd St, Ste 1
Abilene, KS 67410
Email:
gassman@pgh-cpa.com

Attest: 12-28-2022

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,502,437	120,764	2,839	6,803	3,561	2,168
Debt Service	386,778	31,089	731	1,752	917	558
Road & Bridge	2,057,772	165,403	3,887	9,319	4,878	2,970
Noxious Weed	147,945	11,892	279	670	351	214
County Health	164,642	13,234	311	746	390	238
Employee Benefits	917,660	73,761	1,733	4,156	2,176	1,325
Election	109,406	8,794	207	495	259	158
Appraiser Cost	122,224	9,824	231	554	290	176
Liability Defense						
Economic Development						
Extension Council						
Regional Library	98,143	7,889	185	444	233	142
Regional Library Emp Be	11,510	925	22	52	27	17
Mental Health	45,917	3,691	87	208	109	66
Elderly	98,630	7,928	186	447	234	142
Mental Retardation						
Public Transportation	7,535	606	14	34	18	11
Capital Improvements	49,315	3,964	93	223	117	71
TOTAL	5,719,914	459,764	10,805	25,903	13,560	8,256

County Treas Motor Vehicle Estimate 459,764

County Treas Recreational Vehicle Estimate 10,805

County Treas 16/20M Vehicle Estimate 25,903

County Treas Commercial Vehicle Tax Estimate 13,560

County Treas Watercraft Tax Estimate 8,256

Motor Vehicle Factor 0.08038

Recreational Vehicle Factor 0.00189

16/20M Vehicle Factor 0.00453

Commercial Vehicle Factor 0.00237

Watercraft Factor 0.00144

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Bod & Interest	22,000	-	-	Commission
General	County Health	25,000	-	-	Commission
General	Equipment Reserve	60,000	50,000	50,000	KSA 19-119
General	COPS Grant	15,139	15,139	15,139	Commission
Road & Bridge	Road Machinery & Equi	30,000	-	-	KSA 68-141g
Road & Bridge	Highway Improvement	150,000	101,000	100,000	KSA 68-590
Noxious Weed	Road & Bridge	20,000	20,000	20,000	Commission
Liability Defense	General	1,064	-	-	KSA 79-2958
Economic Development	General	1,914	-	-	KSA 79-2958
Extension Council	General	5,125	-	-	KSA 79-2958
Mental Retardation	General	540	-	-	KSA 79-2958
County Health	Equipment Reserve	-	-	42,550	KSA 19-119
Public Transportation	Public Transp Cap Out	-	-	22,200	Commission
	Total	330782	186139	249889	
	Adjustments*				
	Adjusted Totals	330782	186139	249889	

*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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	1,905,000	4/1 & 10/1	10/1	48,270	110,000	46,510	115,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	720,000	4/1 & 10/1	10/1	18,850	60,000	17,650	60,000
Series 2020A	10/29/2020	10/29/2040	1.00-2.00	1,375,000	1,300,000	4/1 & 10/1	10/1	21,630	85,000	19,930	85,000
Total G.O. Bonds					**3,925,000**			**88,750**	**255,000**	**84,090**	**260,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,925,000**			**88,750**	**255,000**	**84,090**	**260,000**

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, 2022	Payments Due 2022	Payments Due 2023
Sheriff Vehicles (4)	7/8/2019	48	3.99	175,000	7,321	8,959	0
E Building	1/3/2020	240	5.50	109,500	103,510	9,261	9,261
				Totals	**110,831**	**18,220**	**9,261**

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

Wabaunsee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	939,867	1,555,028	938,449
Receipts:			
Ad Valorem Tax	1,851,503	1,502,437	xxxxxxxxxxxxxxxx
Delinquent Tax	18,589	0	0
Motor Vehicle Tax	143,276	164,086	120,764
Recreational Vehicle Tax	3,466	3,748	2,839
16/20M Vehicle Tax	5,767	8,874	6,803
Commercial Vehicle Tax	4,901	5,082	3,561
Watercraft Tax	0	2,552	2,168
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	112	1,000	1,000
Local Alcoholic Liquor	3,381	3,000	3,500
Compensating Use Tax			
Local Sales Tax	485,627	480,000	480,000
Officer's Fees	138,748	120,000	120,000
Building Permits & Zoning Appl.	30,060	20,000	30,000
Diversion Fees	23,191	20,000	20,000
Interest on Delinquent Taxes	39,504	25,000	35,000
Antique Tags	3,355	2,500	3,500
Sheriffs Fees	9,113	12,500	10,000
Transfers in from Closed Funds	8,643		
SPARK Funding	900,540		
Reimbursements	48,368	0	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,961	5,000	10,000
Neighborhood Revitalization Rebate		-2,442	-1,126
Miscellaneous	22,098	5,000	20,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,744,203**	**2,378,337**	**878,010**
Resources Available:	**4,684,070**	**3,933,365**	**1,816,459**

Wabaunsee County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	4,684,070	3,933,365	1,816,459
Expenditures:			
County Commission	65,661	70,300	70,300
County Clerk	129,239	146,300	146,300
County Treasurer	102,805	108,030	108,211
County Attorney/Counselor	105,802	116,829	126,813
Register of Deeds	97,354	101,650	110,431
Sheriff	1,209,096	1,327,226	1,425,130
District Court	69,465	89,563	89,563
Courthouse General	102,290	99,000	99,000
Emergency Preparedness	44,458	66,450	66,450
Planning & Zoning	56,901	85,786	92,170
Economic Development	57,005	60,000	61,780
Health	25,000	0	0
Historical	10,000	10,000	20,000
Solid Waste	8,304	10,000	8,900
Soil Conservation	38,000	40,000	42,000
Coronors & Autopsies	21,367	20,182	20,900
County Fair	25,000	30,000	30,000
Courthouse Maintenance	18,647	100,000	160,000
Juvenile Detention	4,500	10,000	10,000
Allocable	15,835	35,500	35,500
Professional Fees	34,736	39,000	42,000
Technology	126,167	125,500	128,000
To 911	2,625	3,000	3,000
Extension Council	150,817	151,200	162,964
E Building	9,261	9,261	9,261
Hettlinger	15,000	15,000	15,000
Liability Defense	45,829	40,000	50,000
K-9 Funds	0	0	0
Transfer to COPS Grant	15,139	15,139	15,139
SPARK/ARPA Grant Disbursements	440,739	0	0
Subtotal	3,047,042	2,924,916	3,148,812
Transfers Out	82,000	50,000	50,000
Cash Forward (2023 column)			
Miscellaneous	0	20,000	10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,129,042**	**2,994,916**	**3,208,812**
Unencumbered Cash Balance Dec 31	1,555,028	938,449	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,903,203	3,060,153	3,208,812
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,208,812
		Tax Required	1,392,353
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,392,353

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commission			
Salaries	51,083	50,500	50,500
Contractual	12,678	18,300	18,300
Commodities	1,900	1,500	1,500
Capital Outlay	0	0	0
Total	65,661	70,300	70,300
County Clerk			
Salaries	122,607	141,500	140,500
Contractual	2,769	2,000	3,000
Commodities	3,863	2,300	2,300
Capital Outlay	0	500	500
Total	129,239	146,300	146,300
County Treasurer			
Salaries	90,267	87,770	92,801
Contractual	8,469	15,760	10,910
Commodities	4,069	2,500	2,500
Capital Outlay	0	2,000	2,000
Total	102,805	108,030	108,211
County Attorney/Counselor			
Salaries	100,730	106,279	116,263
Contractual	4,410	9,150	9,150
Commodities	662	1,400	1,400
Capital Outlay	0	0	0
Total	105,802	116,829	126,813
Register of Deeds			
Salaries	91,155	95,200	102,987
Contractual	1,154	3,950	3,700
Commodities	5,045	2,500	2,750
Capital Outlay	0	0	994
Total	97,354	101,650	110,431
Sheriff			
Salaries	901,432	1,030,563	1,128,467
Contractual	98,101	102,550	102,550
Commodities	125,554	104,350	115,450
Capital Outlay	84,009	89,763	78,663
Total	1,209,096	1,327,226	1,425,130
District Court			
Salaries	0	0	0
Contractual	58,533	73,400	72,900
Commodities	6,791	4,000	4,000
Capital Outlay	4,141	12,163	12,663
Total	69,465	89,563	89,563
Courthouse General			
Salaries	37,016	37,500	41,050
Contractual	62,898	56,000	53,100
Commodities	2,376	5,500	4,850
Capital Outlay	0	0	0
Total	102,290	99,000	99,000
Total - Page 6b	**1,881,712**	**2,058,898**	**2,175,748**

Wabaunsee County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Emergency Preparedness			
Salaries	32,207	31,900	34,930
Contractual	9,198	17,600	14,500
Commodities	1,485	2,950	5,020
Capital Outlay	1,568	14,000	12,000
Total	44,458	66,450	66,450
Planning & Zoning			
Salaries	41,122	53,972	59,370
Contractual	12,492	30,214	27,800
Commodities	2,877	1,100	4,500
Capital Outlay	410	500	500
Total	56,901	85,786	92,170
Economic Development			
Salaries	57,005	28,000	31,580
Contractual		29,300	27,000
Commodities		1,950	1,600
Capital Outlay		750	1,600
Total	57,005	60,000	61,780
Health			
Salaries			
Contractual	25,000	0	0
Commodities			
Capital Outlay			
Total	25,000	0	0
Historical			
Appropriation	10,000	10,000	20,000
Total	10,000	10,000	20,000
Solid Waste			
Salaries			
Contractual	8,304	10,000	8,400
Commodities	0	0	500
Capital Outlay			
Total	8,304	10,000	8,900
Soil Conservation			
Appropriation	38,000	40,000	42,000
Contractual			
Commodities			
Capital Outlay			
Total	38,000	40,000	42,000
Coronors & Autopsies			
Salaries			
Contractual	21,367	20,182	20,900
Commodities			
Capital Outlay			
Total	21,367	20,182	20,900
Total - Page 6c	**261,035**	**292,418**	**312,200**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Fair			
Appropriation	25,000	30,000	30,000
Total	25,000	30,000	30,000
Courthouse Maintenance			
Salaries	0	0	0
Contractual	0	38,500	38,500
Commodities	0	5,000	5,000
Capital Outlay	18,647	56,500	116,500
Total	18,647	100,000	160,000
Juvenile Detention			
Salaries			
Contractual	4,500	10,000	10,000
Commodities			
Capital Outlay			
Total	4,500	10,000	10,000
Allocable			
Salaries			
Contractual	0	25,000	25,000
Commodities	15,835	10,500	10,500
Capital Outlay			
Total	15,835	35,500	35,500
Professional Fees			
Salaries			
Contractual	34,736	39,000	42,000
Commodities			
Capital Outlay			
Total	34,736	39,000	42,000
Technology			
Salaries			
Contractual	126,167	125,500	126,000
Commodities	0	0	1,000
Capital Outlay	0	0	1,000
Total	126,167	125,500	128,000
To 911			
Salaries	2,625	3,000	3,000
Contractual			
Commodities			
Capital Outlay			
Total	2,625	3,000	3,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**227,510**	**343,000**	**408,500**

Wabaunsee County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Extension Council			
Appropriation	150,817	151,200	162,964
Contractual			
Commodities			
Capital Outlay			
Total	150,817	151,200	162,964
E Building			
Salaries			
Contractual	9,261	9,261	9,261
Commodities			
Capital Outlay			
Total	9,261	9,261	9,261
Hettlinger			
Salaries			
Contractual	15,000	15,000	15,000
Commodities			
Capital Outlay			
Total	15,000	15,000	15,000
Liability Defense			
Salaries			
Contractual	45,829	40,000	50,000
Commodities			
Capital Outlay			
Total	45,829	40,000	50,000
K-9 Funds			
Contractual	0	0	0
Judgments			
Total	0	0	0
Transfer to COPS Grant			
Salaries	15,139	15,139	15,139
Contractual			
Commodities			
Capital Outlay			
Total	15,139	15,139	15,139
SPARK/ARPA Grant Disbursements			
Salaries			
Contractual	440,739	0	0
Commodities			
Capital Outlay			
Total	440,739	0	0
Total - Page 6e	676,785	230,600	252,364
Total - Page 6b	1,881,712	2,058,898	2,175,748
Total - Page 6c	261,035	292,418	312,200
Total - Page 6d	227,510	343,000	408,500
Total Detail Expenditures**	**3,047,042**	**2,924,916**	**3,148,812**

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

Wabaunsee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	92,652	20,900	84,178
Receipts:			
Ad Valorem Tax	209,694	386,778	xxxxxxxxxxxxxxxx
Delinquent Tax	2,257	0	0
Motor Vehicle Tax	18,536	18,598	31,089
Recreational Vehicle Tax	445	425	731
16/20M Vehicle Tax	403	1,006	1,752
Commercial Vehicle Tax	611	576	917
Watercraft Tax		289	558
Transfer from General	22,000	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-629	-244
Miscellaneous	11,703		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**265,649**	**407,043**	**34,803**
Resources Available:	**358,301**	**427,943**	**118,981**
Expenditures:			
Principal	245,000	255,000	260,000
Interest	91,301	88,750	84,090
Contractual	1,100	15	1,100
Cash Basis Reserve	0	0	75,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**337,401**	**343,765**	**420,190**
Unencumbered Cash Balance Dec 31	20,900	84,178	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	337,401	418,765	420,190
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	420,190
		Tax Required	301,209
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	301,209

CPA Summary

Wabaunsee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	87,426	121,927	82,790
Receipts:			
Ad Valorem Tax	1,898,749	2,057,772	xxxxxxxxxxxxxxxx
Delinquent Tax	20,449	0	0
Motor Vehicle Tax	154,662	168,331	165,403
Recreational Vehicle Tax	3,688	3,845	3,887
16/20M Vehicle Tax	7,437	9,103	9,319
Watercraft Tax		2,616	2,970
Special City & County Highway	298,717	265,125	284,406
Reimbursements	29,005	0	9,700
Mowing from Noxious Weed	20,000	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,345	-1,863
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,432,707**	**2,523,447**	**493,822**
Resources Available:	**2,520,133**	**2,645,374**	**576,612**
Expenditures:			
Maintenance:			
Personnel Services	515,139	602,994	654,311
Contractual Services	168,888	186,590	189,490
Commodities	1,402,971	1,293,000	1,558,500
Construction:			
Capital Outlay	131,208	379,000	377,000
Transfers Out	180,000	101,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,398,206**	**2,562,584**	**2,879,301**
Unencumbered Cash Balance Dec 31	121,927	82,790	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,390,850	2,562,584	2,879,301
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,879,301
		Tax Required	2,302,689
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,302,689

CPA Summary

Wabaunsee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,944	48,613	19,367
Receipts:			
Ad Valorem Tax	141,105	147,945	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,550	0	0
Motor Vehicle Tax	11,618	12,512	11,892
Recreational Vehicle Tax	279	286	279
16/20 M Vehicle Tax	560	677	670
Commercial Vehicle Tax	381	387	351
Watercraft Tax		194	214
Chemical Sales	119,158	103,743	124,393
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-240	-128
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**274,651**	**265,504**	**137,671**
Resources Available:	**320,595**	**314,117**	**157,038**
Expenditures:			
Salaries	81,892	99,000	114,400
Contractual	11,385	17,250	12,550
Commodities	155,739	158,500	168,000
Capital Outlay	2,966	0	0
Mowing	20,000	20,000	20,000
Transfer to NW Capital Outlay Fund			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**271,982**	**294,750**	**314,950**
Unencumbered Cash Balance Dec 31	48,613	19,367	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	291,194	294,750	314,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	314,950
		Tax Required	157,912
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	157,912

Adopted Budget **County Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,701	50,905	26,667
Receipts:			
Ad Valorem Tax	162,751	164,642	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,851	0	0
Motor Vehicle Tax	13,928	14,426	13,234
Recreational Vehicle Tax	333	329	311
16/20 M Vehicle Tax	663	780	746
Commercial Vehicle Tax	452	447	390
Watercraft Tax		224	238
Grants	52,341	50,000	101,099
Fees & Reimbursements	36,003	0	0
Transfers In	25,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-268	-134
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**293,322**	**230,580**	**115,884**
Resources Available:	**325,023**	**281,485**	**142,551**
Expenditures:			
Salaries	257,087	218,218	235,466
Contractual	9,670	17,600	16,200
Commodities	7,240	12,500	9,400
Capital Outlay	0	6,500	5,000
Environmental Sanitation	121	0	0
Transfer to Equipment Reserve	0	0	42,550
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**274,118**	**254,818**	**308,616**
Unencumbered Cash Balance Dec 31	50,905	26,667	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	298,409	254,818	308,616
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	308,616
		Tax Required	166,065
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	166,065

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	475,437	409,512	215,091
Receipts:			
Ad Valorem Tax	847,832	917,660	xxxxxxxxxxxxxxxx
Delinquent Tax	10,289	0	0
Motor Vehicle Tax	76,272	75,137	73,761
Recreational Vehicle Tax	1,830	1,716	1,733
16/20 M Vehicle Tax	3,963	4,063	4,156
Commercial Vehicle Tax	2,504	2,327	2,176
Watercraft Tax	0	1,168	1,325
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,492	-831
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**942,690**	**1,000,579**	**82,320**
Resources Available:	**1,418,127**	**1,410,091**	**297,411**
Expenditures:			
KPERS	236,176	260,000	286,000
Health Insurance	563,178	650,000	715,000
Workman's Comp	14,430	45,000	50,000
Unemployment	2,192	5,000	16,000
FICA & Medicare	190,074	230,000	253,000
Life Insurance	2,565	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,008,615**	**1,195,000**	**1,325,000**
Unencumbered Cash Balance Dec 31	409,512	215,091	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,260,000	1,260,000	1,325,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,325,000
		Tax Required	1,027,589
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,027,589

Adopted Budget

Election	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,308	37,007	36,009
Receipts:			
Ad Valorem Tax	113,127	109,406	xxxxxxxxxxxxxxxx
Delinquent Tax	914	0	0
Motor Vehicle Tax	5,924	10,035	8,794
Recreational Vehicle Tax	143	229	207
16/20 M Vehicle Tax	501	543	495
Commercial Vehicle Tax	204	311	259
Watercraft Tax	0	156	158
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-178	-61
Miscellaneous	52		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**120,865**	**120,502**	**9,852**
Resources Available:	**122,173**	**157,509**	**45,861**
Expenditures:			
Salaries	23,674	40,300	41,750
Contractual	30,523	37,200	37,200
Commodities	2,222	4,000	4,000
Capital Outlay	28,747	40,000	38,550
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**85,166**	**121,500**	**121,500**
Unencumbered Cash Balance Dec 31	37,007	36,009	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	121,500	121,500	121,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,500
		Tax Required	75,639
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	75,639

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,186	28,613	18,220
Receipts:			
Ad Valorem Tax	114,579	122,224	xxxxxxxxxxxxxxxx
Delinquent Tax	1,324	0	0
Motor Vehicle Tax	10,037	10,158	9,824
Recreational Vehicle Tax	279	232	231
16/20 M Vehicle Tax	472	549	554
Commercial Vehicle Tax	310	315	290
Watercraft Tax		158	176
Other Reimbursements	5,626	3,000	4,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-199	-100
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**132,627**	**136,437**	**14,975**
Resources Available:	**153,813**	**165,050**	**33,195**
Expenditures:			
Salaries	103,898	109,780	119,820
Contractual	18,690	29,050	29,050
Commodities	2,586	5,000	5,000
Capital Outlay	26	3,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**125,200**	**146,830**	**156,870**
Unencumbered Cash Balance Dec 31	28,613	18,220	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	140,075	146,830	156,870
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,870
		Tax Required	123,675
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	123,675

Adopted Budget **Liability Defense**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	346	0	0
Receipts:			
Ad Valorem Tax	37	0	xxxxxxxxxxxxxxxx
Delinquent Tax	130		
Motor Vehicle Tax	518		
Recreational Vehicle Tax	10		
16/20 M Vehicle Tax	149		
Commercial Vehicle Tax	4		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**848**	**0**	**0**
Resources Available:	**1,194**	**0**	**0**
Expenditures:			
Transfer to General	1,064		
Cash Forward (2023 column)			
Miscellaneous	130		
Does miscellaneous exceed 10% of Total	Exceed 10% Rule		
Total Expenditures	**1,194**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	11,336	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	646	0	0
Receipts:			
Ad Valorem Tax	51	0	xxxxxxxxxxxxxxxx
Delinquent Tax	204		
Motor Vehicle Tax	966		
Recreational Vehicle Tax	19		
16/20 M Vehicle Tax	205		
Commercial Vehicle Tax	7		
Watercraft Tax	0		
Grant Receipts	132,019		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**133,471**	**0**	**0**
Resources Available:	**134,117**	**0**	**0**
Expenditures:			
Grant Expenditures	132,203		
Transfer to General	1,914		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**134,117**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,197	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 2022 Ad Valorem Tax	0

Adopted Budget **Extension Council**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,729	0	0
Receipts:			
Ad Valorem Tax	137	0	xxxxxxxxxxxxxxxx
Delinquent Tax	552		
Motor Vehicle Tax	2,584		
Recreational Vehicle Tax	52		
16/20 M Vehicle Tax	552		
Commercial Vehicle Tax	18		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,895**	**0**	**0**
Resources Available:	**5,624**	**0**	**0**
Expenditures:			
Transfer to General	5,125		
Cash Forward (2023 column)			
Miscellaneous	499		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,624**	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	844	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 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Regional Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,941	1,375	16
Receipts:			
Ad Valorem Tax	93,044	98,143	xxxxxxxxxxxxxxx
Delinquent Tax	1,077	0	0
Motor Vehicle Tax	8,074	8,250	7,889
Recreational Vehicle Tax	193	188	185
16/20 M Vehicle Tax	395	446	444
Commercial Vehicle Tax	259	256	233
Watercraft Tax	0	128	142
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-160	-84
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**103,042**	**107,251**	**8,809**
Resources Available:	**104,983**	**108,626**	**8,825**
Expenditures:			
Appropriation	103,608	108,610	112,953
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**103,608**	**108,610**	**112,953**
Unencumbered Cash Balance Dec 31	1,375	16	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	103,608	108,610	112,953
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,953
		Tax Required	104,128
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	104,128

Adopted Budget **Regional Library Emp Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	233	186	40
Receipts:			
Ad Valorem Tax	11,007	11,510	xxxxxxxxxxxxxxx
Delinquent Tax	125	0	0
Motor Vehicle Tax	928	973	925
Recreational Vehicle Tax	21	22	22
16/20 M Vehicle Tax	47	53	52
Commercial Vehicle Tax	30	30	27
Watercraft Tax		15	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-19	-10
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,158**	**12,584**	**1,033**
Resources Available:	**12,391**	**12,770**	**1,073**
Expenditures:			
Appropriation	12,205	12,730	13,682
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,205**	**12,730**	**13,682**
Unencumbered Cash Balance Dec 31	186	40	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	12,205	12,730	13,682
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,682
		Tax Required	12,609
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	12,609

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,858	3,320	1,736
Receipts:			
Ad Valorem Tax	45,897	45,917	xxxxxxxxxxxxxxx
Delinquent Tax	483	0	0
Motor Vehicle Tax	3,758	4,072	3,691
Recreational Vehicle Tax	90	93	87
16/20 M Vehicle Tax	147	220	208
Commercial Vehicle Tax	124	126	109
Watercraft Tax	0	63	66
Liquor Tax	6,224	8,500	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-75	-37
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**56,723**	**58,916**	**12,624**
Resources Available:	**58,581**	**62,236**	**14,360**
Expenditures:			
Appropriation	55,261	52,000	52,000
Liquor Tax		8,500	8,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**55,261**	**60,500**	**60,500**
Unencumbered Cash Balance Dec 31	3,320	1,736	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	59,500	60,500	60,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,500
		Tax Required	46,140
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	46,140

Adopted Budget **Elderly**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	284	3,873
Receipts:			
Ad Valorem Tax	94,070	98,630	xxxxxxxxxxxxxxx
Delinquent Tax	1,033	0	0
Motor Vehicle Tax	7,745	8,341	7,928
Recreational Vehicle Tax	186	191	186
16/20 M Vehicle Tax	374	451	447
Commercial Vehicle Tax	254	258	234
Watercraft Tax	0	130	142
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-160	-85
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**103,662**	**107,841**	**8,852**
Resources Available:	**103,662**	**108,125**	**12,725**
Expenditures:			
Appropriation	95,837	98,989	111,244
Friendship Meals Health Insurance	7,541	5,263	5,619
Cash Forward (2023 column)			
Miscellaneous			1,136
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**103,378**	**104,252**	**117,999**
Unencumbered Cash Balance Dec 31	284	3,873	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	104,382	107,841	117,999
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,999
		Tax Required	105,274
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	105,274

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	183	0	0
Receipts:			
Ad Valorem Tax	14	0	xxxxxxxxxxxxxxxx
Delinquent Tax	58		
Motor Vehicle Tax	273		
Recreational Vehicle Tax	5		
16/20 M Vehicle Tax	57		
Commercial Vehicle Tax	2		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**409**	**0**	**0**
Resources Available:	**592**	**0**	**0**
Expenditures:			
Transfer to General	540		
Cash Forward (2023 column)			
Miscellaneous	52		
Does miscellaneous exceed 10% of Total			
Total Expenditures	**592**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	95	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 2022 Ad Valorem Tax	0

Adopted Budget **Public Transportation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	67,087	91,481	49,329
Receipts:			
Ad Valorem Tax	23,575	7,535	xxxxxxxxxxxxxxxx
Delinquent Tax	365	0	0
Motor Vehicle Tax	2,444	2,070	606
Recreational Vehicle Tax	59	47	14
16/20 M Vehicle Tax	86	112	34
Commercial Vehicle Tax		64	18
Watercraft Tax		32	11
User Fees	73,579	50,000	72,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-12	-3
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**100,108**	**59,848**	**72,880**
Resources Available:	**167,195**	**151,329**	**122,209**
Expenditures:			
Salaries	54,967	67,000	73,000
Contractual	5,970	11,000	10,000
Commodities	14,777	21,000	16,200
Capital Outlay	0	3,000	5,000
Transfer to Pub Trans Capital Outlay	0	0	22,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**75,714**	**102,000**	**126,400**
Unencumbered Cash Balance Dec 31	91,481	49,329	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	109,000	102,000	126,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,400
		Tax Required	4,191
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,191

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	345,079	396,079	403,603
Receipts:			
Ad Valorem Tax	47,035	49,315	xxxxxxxxxxxxxxx
Delinquent Tax	527	0	0
Motor Vehicle Tax	3,895	4,171	3,964
Recreational Vehicle Tax	0	95	93
16/20 M Vehicle Tax	257	226	223
Commercial Vehicle Tax	126	129	117
Watercraft Tax	0	65	71
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-80	-43
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**51,840**	**53,921**	**4,425**
Resources Available:	**396,919**	**450,000**	**408,028**
Expenditures:			
Salaries	0	0	0
Contractual	840	0	10,000
Commodities	0	0	10,000
Capital Outlay	0	46,397	440,665
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**840**	**46,397**	**460,665**
Unencumbered Cash Balance Dec 31	396,079	403,603	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	383,714	390,963	460,665
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,665
		Tax Required	52,637
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	52,637

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	**0**
Resources Available:	0	0	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **R & B Special Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	701,945	611,988	593,188
Receipts:			
Collections	305,227	380,000	420,000
Reimbursements	311,752	0	0
Interest on Idle Funds	596	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**617,575**	**381,200**	**421,200**
Resources Available:	**1,319,520**	**993,188**	**1,014,388**
Expenditures:			
Capital Outlay	707,532	400,000	1,014,388
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**707,532**	**400,000**	**1,014,388**
Unencumbered Cash Balance Dec 31	611,988	593,188	0
2021/2022/2023 Budget Authority Amoun	1,171,453	1,152,145	1,014,388

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	107,181	104,254	95,834
Receipts:			
Transfer from Noxious Weed	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**107,181**	**104,254**	**95,834**
Expenditures:			
Capital Outlay	2,927	8,420	95,834
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,927**	**8,420**	**95,834**
Unencumbered Cash Balance Dec 31	104,254	95,834	0
2021/2022/2023 Budget Authority Amoun	98,102	107,181	95,834

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Coordinating Council**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,870	39,234	51,234
Receipts:			
Collections	60,552	62,000	65,000
Interest on Idle Funds	45	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,597**	**62,000**	**65,000**
Resources Available:	**88,467**	**101,234**	**116,234**
Expenditures:			
Contractual	49,233	50,000	52,000
Commodities	0	0	3,000
Capital Outlay	0	0	61,234
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,233**	**50,000**	**116,234**
Unencumbered Cash Balance Dec 31	39,234	51,234	0
2021/2022/2023 Budget Authority Amount	110,865	110,000	116,234

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,681	863	4,363
Receipts:			
Liquor Tax	3,382	3,500	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,382**	**3,500**	**3,600**
Resources Available:	**5,063**	**4,363**	**7,963**
Expenditures:			
Recreational Programs	4,200	0	7,963
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,200**	**0**	**7,963**
Unencumbered Cash Balance Dec 31	863	4,363	0
2021/2022/2023 Budget Authority Amount	6,028	5,681	7,963

CPA Summary

Wabaunsee County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Transportation Cap Out**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,720	42,781	42,861
Receipts:			
Interest on Idle Funds	61	80	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**61**	**80**	**100**
Resources Available:	**42,781**	**42,861**	**42,961**
Expenditures:			
Capital Outlay	0	0	42,961
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**42,961**
Unencumbered Cash Balance Dec 31	42,781	42,861	0
2021/2022/2023 Budget Authority Amoun	43,317	42,740	42,961

Adopted Budget

COPS Grant	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,293	81,093	65,895
Receipts:			
Grant Proceeds	87,074	45,765	51,957
Schools Share	26,250	35,454	34,263
Transfer from General	15,139	15,139	15,139
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**128,463**	**96,358**	**101,359**
Resources Available:	**145,756**	**177,451**	**167,254**
Expenditures:			
Salaries	64,663	111,556	114,587
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,663**	**111,556**	**114,587**
Unencumbered Cash Balance Dec 31	81,093	65,895	52,667
2021/2022/2023 Budget Authority Amoun	0	111,556	114,587

See Tab A

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Technology		Special Machinery		County Health Donations		Sheriff Federal Forfeiture		Sheriff County Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	30,100	Cash Balance Jan 1	204,796	Cash Balance Jan 1	2,725	Cash Balance Jan 1	279	Cash Balance Jan 1	20,334	258,234
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	14,668	Sale of Property	37,221					Collections	25,523	
Interest income	19	Transfer from R&B	30,000					Interest income	19	
Total Receipts	14,687	Total Receipts	67,221	Total Receipts	0	Total Receipts	0	Total Receipts	25,542	107,450
Resources Available:	44,787	Resources Available:	272,017	Resources Available:	2,725	Resources Available:	279	Resources Available:	45,876	365,684
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	8,270	Capital Outlay	211,511					Contractual	5,501	
Commodities	8,342							Commodities	4,646	
								Capital Outlay	9,401	
Total Expenditures	16,612	Total Expenditures	211,511	Total Expenditures	0	Total Expenditures	0	Total Expenditures	19,548	247,671
Cash Balance Dec 31	28,175	Cash Balance Dec 31	60,506	Cash Balance Dec 31	2,725	Cash Balance Dec 31	279	Cash Balance Dec 31	26,328	**118,013** **
										118,013 **

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	1,792	Cash Balance Jan 1	3,577	Cash Balance Jan 1	30,945	Cash Balance Jan 1	300,000	336,341
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Collections	488	Collections	2,220	Collections	9,960	Transfers In	60,000	
Total Receipts	0	Total Receipts	488	Total Receipts	2,220	Total Receipts	9,960	Total Receipts	60,000	72,668
Resources Available:	27	Resources Available:	2,280	Resources Available:	5,797	Resources Available:	40,905	Resources Available:	360,000	409,009
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	0	Contractual	1,471	Contractual	16,635	Capital Outlay	8,287	
						Commodities	28			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,471	Total Expenditures	16,663	Total Expenditures	8,287	26,421
Cash Balance Dec 31	27	Cash Balance Dec 31	2,280	Cash Balance Dec 31	4,326	Cash Balance Dec 31	24,242	Cash Balance Dec 31	351,713	**382,588** **
										382,588 **

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

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	12,587	Cash Balance Jan 1	13,365	Cash Balance Jan 1	3,385	Cash Balance Jan 1	708,167	976,504
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from R&B	150,000	Technology Fees	3,667	Technology Fees	3,667	Collectionms	7,100			
		Interest income	5	Interest income	5	Miscellaneous	1,000			
Total Receipts	150,000	Total Receipts	3,672	Total Receipts	3,672	Total Receipts	8,100	Total Receipts	0	165,444
Resources Available:	389,000	Resources Available:	16,259	Resources Available:	17,037	Resources Available:	11,485	Resources Available:	708,167	1,141,948
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	150,000	Contractual	685	Contractual	685	Contractual	7,531			
		Commodities	8,584	Commodities	8,582	Commodities	1,069			
Total Expenditures	150,000	Total Expenditures	9,269	Total Expenditures	9,267	Total Expenditures	8,600	Total Expenditures	0	177,136
Cash Balance Dec 31	239,000	Cash Balance Dec 31	6,990	Cash Balance Dec 31	7,770	Cash Balance Dec 31	2,885	Cash Balance Dec 31	708,167	**964,812** **
										964,812 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2023

Wabaunsee County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Wabaunsee County
will meet on September 12, 2022 at 9:30 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,129,042	19.678	2,994,916	15.231	3,208,812	1,392,353	13.226
Debt Service	337,401	2.230	343,765	3.921	420,190	301,209	2.861
Road & Bridge	2,398,206	20.186	2,562,584	20.861	2,879,301	2,302,689	21.873
Noxious Weed	271,982	1.500	294,750	1.500	314,950	157,912	1.500
County Health	274,118	1.730	254,818	1.669	308,616	166,065	1.577
Employee Benefits	1,008,615	9.010	1,195,000	9.303	1,325,000	1,027,589	9.761
Election	85,166	1.203	121,500	1.109	121,500	75,639	0.718
Appraiser Cost	125,200	1.218	146,830	1.239	156,870	123,675	1.175
Liability Defense	1,194						
Economic Development	134,117						
Extension Council	5,624						
Regional Library	103,608	0.989	108,610	0.995	112,953	104,128	0.989
Regional Library Emp Be	12,205	0.117	12,730	0.117	13,682	12,609	0.120
Mental Health	55,261	0.488	60,500	0.466	60,500	46,140	0.438
Elderly	103,378	1.000	104,252	1.000	117,999	105,274	1.000
Mental Retardation	592						
Public Transportation	75,714	0.248	102,000	0.076	126,400	4,191	0.040
Capital Improvements	840	0.500	46,397	0.500	460,665	52,637	0.500
R & B Special Sales Tax	707,532		400,000		1,014,388		
Noxious Weed Capital Ou	2,927		8,420		95,834		
911 Coordinating Council	49,233		50,000		116,234		
Parks & Recreation	4,200				7,963		
Public Transportation Cap					42,961		
COPS Grant	64,663		111,556		114,587		
Non-Budgeted Funds-A	247,671						
Non-Budgeted Funds-B	26,421						
Non-Budgeted Funds-C	177,136						
Totals	9,402,046	60.097	8,918,628	57.987	11,019,405	5,872,110	55.778
						*Revenue Neutral Rate ** *	*54.329*
Less: Transfers	330,782		186,139		249,889		
Net Expenditure	9,071,264		8,732,489		10,769,516		
Total Tax Levied	5,714,590		5,719,914		xxxxxxxxxxxxxxxxx		
Assessed Valuation	95,089,380		98,643,532		105,274,450		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	2,955,000	4,330,000	3,925,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	175,000	216,139	110,831
Total	3,130,000	4,546,139	4,035,831

*Tax rates are expressed in mills

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

Abby Amick
County Clerk

Wabaunsee County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,391,227	13.215	1,126
Debt Service	300,965	2.859	244
Road & Bridge	2,300,826	21.856	1,863
Noxious Weed	157,784	1.499	128
County Health	165,931	1.576	134
Employee Benefits	1,026,758	9.753	831
Election	75,578	0.718	61
Appraiser Cost	123,575	1.174	100
Liability Defense			0
Economic Development			0
Extension Council			0
Regional Library	104,044	0.988	84
Regional Library Emp Be	12,599	0.120	10
Mental Health	46,103	0.438	37
Elderly	105,189	0.999	85
Mental Retardation			0
Public Transportation	4,188	0.040	3
Capital Improvements	52,594	0.500	43
			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,867,361	55.734	4,749

2022 July 1 Valuation: 105,274,450

Valuation Factor: 105,274,450

Neighborhood Revitalization Subj to Rebate: 85,220

Neighborhood Revitalization factor: 85.220

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 1st day of September, 2022, with subsequent publications being made on the following date(s):

....., 2022

....., 2022

Lori L Daniel

Subscribed and sworn to before me this 13th Day September, 2022

Abby Amick

Notary or Clerk of District Court

My commission expires: January 2025

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in The Wabaunsee County Signal-Enterprise, Thursday, September 1, 2022.

Wabaunsee County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Wabaunsee County
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*Tax rates are expressed in mills

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

Abby Amick
County Clerk

Resolution No. 2022-25

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 54.329 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 12, 2022 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 54.329 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 12th day of September and SIGNED by the Governing Body.

Attested:

County Clerk

Roll Call Vote

Wabaunsee County

Hearing to Exceed Revenue Neutral Rate

DATE: September 12, 2022

Resolution 2022-25

Governing Body Members:	Yes	No	No Vote
Joel Fager	✓		
Nancy Hier	✓		
Rodney Allen	✓		

Attested: Abby Amick

Abby L. Amick, Wabaunsee Count Clerk