State of Kansas
County

CERTIFICATE

2022

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
Washington 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	7,724,471	5,493,785	38,717
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,740,000	2,690,673	18,962
Noxious Weed	2-1318	9	192,000		
County Health	65-204	9	401,000	48,214	,340
Vegetation Management		10	64,897		
Special Bridge		10	523,143		
Emergency 911		11	7,625		
Wireless 911		11	90,002		
Washington County 911		12	105,877		
Special Alcohol & Drug Prog		12	7,038		
Special Parks & Recreation		13	6,328		
Tourist & Promotion		13	19,524		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxx	12,881,905	8,232,672	58,019
Budget Summary		18			
Budget Summary2		19			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
141,897,830
Nov 1, 2021 Total Assessed Valuation

Assisted by:
Lindburg Vogel Pierce Faris,
Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest: Sept 20 2021
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,049,630	269,758	4,377	44,761	16,901	1,823
Debt Service						
Road & Bridge	2,809,517	150,089	2,435	24,905	9,404	1,014
Noxious Weed	183,514	9,804	159	1,627	614	66
County Health	26,466	1,414	23	235	89	10
TOTAL	8,069,127	431,065	6,994	71,528	27,008	2,913

County Treas Motor Vehicle Estimate 431,065

County Treas Recreational Vehicle Estimate 6,994

County Treas 16/20M Vehicle Estimate 71,528

County Treas Commercial Vehicle Tax Estimate 27,008

County Treas Watercraft Tax Estimate 2,913

Motor Vehicle Factor 0.05342

Recreational Vehicle Factor 0.00087

16/20M Vehicle Factor 0.00886

Commercial Vehicle Factor 0.00335

Watercraft Factor 0.00036

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General - Register of Deeds	Multi-Use Equipment	7,000	-	-	K.S.A. 19-119
General - Sheriff	Multi-Use Equipment	20,000	-	-	K.S.A. 19-119
General - Sheriff	Multi-Use Capital Improvement	35,000	-	-	K.S.A. 19-120
General - Jail	Multi-Use Equipment	20,000	-	-	K.S.A. 19-119
General - Jail	Multi-Use Capital Improvement	20,000	-	-	K.S.A. 19-120
General - Communications	Multi-Use Capital Improvement	1,000	-	-	K.S.A. 19-120
General - Communications	Multi-Use Equipment	-	3,000	-	K.S.A. 19-119
General - Courthouse	Multi-Use Capital Improvement	-	50,000	50,000	K.S.A. 19-120
General - Courthouse	Multi-Use Equipment	-	25,000	25,000	K.S.A. 19-119
General - Appraiser	Multi-Use Equipment	12,000	4,000	4,000	K.S.A. 19-119
General - Solid Waste	Multi-Use Equipment	50,000	35,000	50,000	K.S.A. 19-119
General - Solid Waste	Multi-Use Capital Improvement	40,000	50,000	25,000	K.S.A 19-120
General - Sanitarian	Multi-Use Equipment	2,000	-	-	K.S.A. 19-119
Noxious Weed	Multi-Use Equipment	-	-	-	K.S.A. 19-119
Noxious Weed	Multi-Use Capital Improvement	-	10,000	10,000	K.S.A. 19-120
County Health	Multi-Use Capital Improvement	-	15,000	15,000	K.S.A 19-120
Treasurer's Auto Special	General	4,292	10,000	10,000	K.S.A 8-145
Road & Bridge	Multi-Use Capital Improvement	625,000	-	100,000	K.S.A 19-120
Road & Bridge	Special Road and Bridge Machinery	400,000	-	-	K.S.A 68-141-g
	Total	1,236,292	202,000	289,000	
	Adjustments*		10,000	10,000	
	Adjusted Totals	1,236,292	192,000	279,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Washington County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Public Building Commission											
Law Enforcement Center &											
Hospital Imporovement											
Series 2013	3/7/2013	9/4/2042	3.00-5.00	7,980,000	815,000	3/1 & 9/1	9/1	301,650	240,000	294,450	250,000
Public Building Commission											
Refunding Series 2017	10/25/207	9/4/2042	3.00-6.25	6,390,000	6,390,000	2/1 & 8/1	8/1	0	0	0	0
Total Revenue Bonds					**7,205,000**			**301,650**	**240,000**	**294,450**	**250,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**7,205,000**			**301,650**	**240,000**	**294,450**	**250,000**

Washington County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,147,420	2,739,856	1,444,729
Receipts:			
Ad Valorem Tax	4,571,911	4,898,141	xxxxxxxxxxxxxxxx
Delinquent Tax	31,736	22,000	22,000
Motor Vehicle Tax	280,368	206,409	269,758
Recreational Vehicle Tax	4,231	2,886	4,377
16/20M Vehicle Tax	54,832	41,398	44,761
Commercial Vehicle Tax	15,712	13,020	16,901
Watercraft Tax	1,557	1,714	1,823
Gross Earnings (Intangible) Tax	14,765	9,791	10,000
Excise Tax		33	0
City and County Revenue Sharing		0	0
Solid Waste Collections	182,462	120,000	150,000
Local Alcoholic Liquor	758	2,475	1,776
Redemption Charges	32,278	10,000	10,000
Clerk of District Court Fees		500	500
Recycling Income	28,687	22,000	20,000
Officers Fee	92,763	75,000	50,000
Rent Income (airport)	3,728	6,375	6,375
Contract Law	10,925	12,200	10,000
Housing Outside Inmates	319,051	250,000	250,000
Transfer from Treasurer Auto Special Fund	4,292	10,000	10,000
Reimbursement from other counties - Sanitarian		34,623	35,000
Sanitarian Fees	57,797	21,539	30,000
Washington County Hospital Reimbursement	0	25,000	25,000
Interest on Investments	97,087	8,000	8,000
Other Interest	868		
Other Collections and reimbursements	83,932		2,000
(IRB) has already been subtracted from			
values			
In Lieu of Taxes (IRB)			
Neighborhood Revitalization Rebate	-23,016	-41,860	-32,301
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,866,724**	**5,751,244**	**945,970**
Resources Available:	**9,014,144**	**8,491,100**	**2,390,699**

Washington County 2022

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	9,014,144	8,491,100	2,390,699
Expenditures:			
COUNTY COMMISSION	68,286	70,000	72,500
COUNTY CLERK	161,432	161,125	173,237
COUNTY TREASURER	125,176	132,500	150,000
COUNTY ATTORNEY/COUNSELOR	127,310	225,515	237,979
REGISTER OF DEEDS	95,085	100,000	107,000
CLERK OF DISTRICT COURT	48,369	73,550	78,490
COURTHOUSE	338,519	499,000	649,000
APPRAISER	213,562	183,561	212,411
JAIL	764,891	771,100	839,657
EMERGENCY MANAGEMENT	46,511	51,974	52,472
COMMUNICATION	268,198	280,120	281,720
JANITOR	35,105	43,135	49,658
ELECTION	61,400	70,185	72,750
AIRPORT MAINTENANCE	5,851	10,000	10,000
SHERIFF	608,026	629,368	654,523
CORONER	9,684	10,000	10,000
EMPLOYEE BENEFITS	1,812,835	2,256,072	2,512,000
TOURISM	17,618	20,446	21,113
SOLID WASTE	490,417	495,000	516,912
SANITARIAN	44,057	39,970	40,299
ECONOMIC DEVELOPMENT	90,000	80,000	120,000
APPROPRIATIONS	841,956	843,750	862,750
	0	0	0
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	0	0	0
	0	0	0
Subtotal	6,274,288	7,046,371	7,724,471
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,274,288**	**7,046,371**	**7,724,471**
Unencumbered Cash Balance Dec 31	2,739,856	1,444,729	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,593,707	7,544,032	7,724,471
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,724,471
		Tax Required	5,333,772
	Delinquent Comp Rate:	3.0%	160,013
		Amount of 2021 Ad Valorem Tax	5,493,785

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
COUNTY COMMISSION			
Personal Services	63,881	65,000	67,500
Contractual Services	4,405	2,500	4,000
Commodities	0	2,500	1,000
Capital Outlay	0	0	0
Total	68,286	70,000	72,500
COUNTY CLERK			
Personal Services	136,888	121,125	133,237
Contractual Services	21,884	30,000	30,000
Commodities	2,660	10,000	10,000
Capital Outlay	0	0	
Total	161,432	161,125	173,237
COUNTY TREASURER			
Personal Services	99,249	102,500	120,000
Contractual Service	18,042	20,000	20,000
Commodities	7,885	10,000	10,000
Capital Outlay		0	
Total	125,176	132,500	150,000
COUNTY ATTORNEY/COUNSELOR			
Personal Services	107,953	189,615	197,779
Contractual Services	14,507	23,900	26,200
Commodities	4,850	12,000	14,000
Capital Outlay		0	
Total	127,310	225,515	237,979
REGISTER OF DEEDS			
Personal Services	70,702	80,000	82,000
Contractual Services	15,357	16,000	19,000
Commodities	2,026	4,000	6,000
Transfer to Multi Use Equipment	7,000	0	
Total	95,085	100,000	107,000
CLERK OF DISTRICT COURT			
Contractual Service	47,487	62,300	68,200
Commodities	882	6,500	4,500
Capital Outlay		4,750	5,790
Total	48,369	73,550	78,490
COURTHOUSE			
Contractual Service	243,199	200,000	200,000
Commodities	28,512	24,000	24,000
Capital Outlay	66,808	200,000	350,000
Transfer to Capital Improvement Fund	0	50,000	50,000
Transfer to Multi-Use Equipment Fund	0	25,000	25,000
Total	338,519	499,000	649,000
APPRAISER			
Personal Services	93,651	107,411	107,411
Contractual Service	81,694	50,000	72,500
Commodities	8,452	22,150	28,500
Capital Outlay	17,765	0	0
Transfer to Multi-Use Equipment Fund	12,000	4,000	4,000
Total	213,562	183,561	212,411
Total - Page 6b	**1,177,739**	**1,445,251**	**1,680,617**

Washington County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
JAIL			
Personal Services	473,370	473,000	513,757
Contractual Services	198,112	163,400	156,500
Commodities	52,171	120,000	159,000
NCK Juvenile Detention	1,238	1,400	1,400
Capital Outlay	0	13,300	9,000
Transfer to Multi-Use Equipment Fund	20,000	0	0
Transfer to Capital Improvement Fund	20,000	0	0
Total	764,891	771,100	839,657
EMERGENCY MANAGEMENT			
Personal Services	39,675	40,974	41,472
Contractual Services	3,162	4,600	4,600
Commodities	2,342	1,400	1,400
Capital Outlay	1,332	5,000	5,000
Total	46,511	51,974	52,472
COMMUNICATION			
Personal Services	254,237	258,000	262,000
Contractual Services	12,102	13,170	13,470
Commodities	859	5,950	6,250
Transfer to Capital Improvement Fund	1,000	0	0
Transfer to Multi Use Equipment	0	3,000	0
Total	268,198	280,120	281,720
JANITOR			
Personal Services	31,637	36,635	37,658
Contractual Services	412	1,500	1,500
Commodities	3,056	5,000	10,500
Total	35,105	43,135	49,658
ELECTION			
Personal Services	11,676	10,185	12,750
Contractual Services	15,667	20,000	20,000
Commodities	34,057	40,000	40,000
Capital Outlay		0	0
Total	61,400	70,185	72,750
AIRPORT MAINTENANCE			
Contractual Services	5,851	10,000	10,000
Commodities		0	0
Capital Outlay		0	0
Total	5,851	10,000	10,000
SHERIFF			
Personal Services	367,562	448,718	466,878
Contractual Services	93,787	65,450	69,845
Commodities	61,677	78,700	80,500
Capital Outlay	30,000	36,500	37,300
Transfer to Multi Use Equipment	20,000	0	0
Transfer to Multi Use Capital Improvemer	35,000	0	0
Total	608,026	629,368	654,523
CORONER			
Contractual Services	9,684	10,000	10,000
Total	9,684	10,000	10,000
Total - Page6c	**1,799,666**	**1,865,882**	**1,970,780**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
EMPLOYEE BENEFITS			
Social Security	225,006	245,000	255,000
Retirement	287,017	316,000	329,000
Medical Insurance	1,187,306	1,580,000	1,800,000
Advance Insurance	10,559	15,000	15,000
Kansas Unemployment	9,163	8,000	8,000
Workers Compensation	83,480	87,072	100,000
FSA	10,304	5,000	5,000
Total	1,812,835	2,256,072	2,512,000
TOURISM			
Personal Services	14,691	13,896	14,313
Contractual Services	2,902	5,650	5,850
Commodities	25	400	450
Capital Outlay	0	500	500
Total	17,618	20,446	21,113
SOLID WASTE			
Personal Services	196,412	195,000	211,912
Contractual Services	98,479	160,000	170,000
Commodities	105,526	55,000	60,000
Capital Outlay	0	0	0
Transfer to Multi-Use Equipment Fund	50,000	35,000	50,000
Transfer to Capital Improvement Fund	40,000	50,000	25,000
Total	490,417	495,000	516,912
SANITARIAN			
Personal Services	34,752	33,470	34,816
Contractual Services	5,531	6,500	5,483
Commodities	1,774	0	0
Transfer to Multi-Use Equipment Fund	2,000	0	0
Total	44,057	39,970	40,299
ECONOMIC DEVELOPMENT			
Contractual Services	90,000	80,000	120,000
Total	90,000	80,000	120,000
APPROPRIATIONS			
Senior Citizens	68,600	70,000	74,000
Conservation District	40,000	40,000	40,000
Historical Museum	24,750	24,750	24,750
County Hospital Maintenance	335,000	335,000	350,000
County Fair	75,000	75,000	75,000
Pawnee Mental Health	50,000	50,000	55,000
Twin Valley Development Center	53,728	48,000	48,000
North Central Regional Planning Commis	3,500	3,500	3,500
Three Rivers	5,000	5,000	5,000
Northeast Ks Area Agency on Aging	1,362	1,500	1,500
Rural Opportunity Zone	10,500	10,500	10,500
Ambulance Contract	149,500	150,000	150,000
Twin Valley Transportation	24,516	30,000	25,000
Silver Haired Legislator	500	500	500
Total	841,956	843,750	862,750
Total - Page6d	**3,296,883**	**3,735,238**	**4,073,074**

Washington County 2022

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Total - Page 6b	1,177,739	1,445,251	1,680,617
Total - Page 6c	1,799,666	1,865,882	1,970,780
Total - Page 6d	3,296,883	3,735,238	4,073,074
Total Detail Expenditures**	**6,274,288**	**7,046,371**	**7,724,471**

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

Washington County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	451,622	562,220	439,317
Receipts:			
Ad Valorem Tax	3,061,703	2,725,231	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,034	8,000	10,000
Motor Vehicle Tax	178,372	138,225	150,089
Recreational Vehicle Tax	2,921	1,932	2,435
16/20M Vehicle Tax	13,267	27,722	24,905
Commercial Vehicle Tax	12,498	8,719	9,404
Watercraft Tax	1,279	1,147	1,014
Special City & County Highway	485,841	420,731	418,504
Reimbursements	189,263	90,000	90,000
Excise Tax		22	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-15,413	-28,032	-17,972
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,949,765**	**3,393,697**	**688,379**
Resources Available:	**4,401,387**	**3,955,917**	**1,127,696**
Expenditures:			
Personal Services	785,776	800,000	800,000
Contractual Services	129,489	300,000	340,000
Commodities	1,746,845	2,296,600	2,500,000
Transfer to Multi Use Capital Improvement	625,000		100,000
Transfer to Special Road & Bridge Machin	400,000		
Capital Outlay	0	120,000	
B-Street Project	152,057		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,839,167**	**3,516,600**	**3,740,000**
Unencumbered Cash Balance Dec 31	562,220	439,317	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	4,229,431	3,733,394	3,740,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,740,000
		Tax Required	2,612,304
	Delinquent Comp Rate:	3.0%	78,369
		Amount of 2021 Ad Valorem Tax	2,690,673

CPA Summary

Washington County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	63,347	182,927	241,793
Receipts:			
Ad Valorem Tax	170,887	178,009	xxxxxxxxxxxxxxxx
Delinquent Tax	1,038	500	500
Motor Vehicle Tax	9,477	7,715	9,804
Recreational Vehicle Tax	151	108	159
16/20 M Vehicle Tax	1,117	1,547	1,627
Commercial Vehicle Tax	616	487	614
Watercraft Tax	62	64	66
Chemical Sales & Reimbursements	83,192	50,000	60,000
Excise Tax		1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-860	-1,565	-1,174
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**265,680**	**236,866**	**71,596**
Resources Available:	**329,027**	**419,793**	**313,389**
Expenditures:			
Personal Services	86,235	95,000	95,000
Contractual Services	8,283	13,000	12,000
Commodities	51,582	60,000	75,000
Transfer to Multi-Use Equipment Fund	0	0	0
Transfer to Capital Improvement Fund	0	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**146,100**	**178,000**	**192,000**
Unencumbered Cash Balance Dec 31	182,927	241,793	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	352,064	287,100	192,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,000
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **County Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	255,129	178,581	52,138
Receipts:			
Ad Valorem Tax	41	25,672	xxxxxxxxxxxxxxxx
Delinquent Tax	800	450	450
Motor Vehicle Tax	8,814	0	1,414
Recreational Vehicle Tax	129	0	23
16/20 M Vehicle Tax	2,064	0	235
Commercial Vehicle Tax	455	0	89
Watercraft Tax	44	0	10
Reimbursements & Grants	316,770	250,000	300,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-1,565	-169
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**329,117**	**274,557**	**302,052**
Resources Available:	**584,246**	**453,138**	**354,190**
Expenditures:			
Personal Services	167,273	140,000	140,000
Contractual Services	55,615	103,000	103,000
Commodities	182,777	128,000	128,000
Capital Outlay		15,000	15,000
Transfer to Capital Improvement Fund		15,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**405,665**	**401,000**	**401,000**
Unencumbered Cash Balance Dec 31	178,581	52,138	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	477,963	401,000	401,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	401,000
		Tax Required	46,810
	Delinquent Comp Rate:	3.0%	1,404
		Amount of 2021 Ad Valorem Tax	48,214

CPA Summary

Washington County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Vegetation Management**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	62,973	48,810	19,897
Receipts:			
Reimbursements	45,048	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,048**	**45,000**	**45,000**
Resources Available:	**108,021**	**93,810**	**64,897**
Expenditures:			
Contractual Services	0		
Commodities	59,211	73,913	64,897
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**59,211**	**73,913**	**64,897**
Unencumbered Cash Balance Dec 31	48,810	19,897	0
2020/2021/2022 Budget Authority Amoun	64,060	73,913	64,897

Adopted Budget

Special Bridge	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	337,895	304,750	123,143
Receipts:			
Local Sales Tax	538,561	400,000	400,000
Reimbursements	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**538,561**	**400,000**	**400,000**
Resources Available:	**876,456**	**704,750**	**523,143**
Expenditures:			
Contractual Services	126,225	581,607	523,143
Commodities	445,481		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**571,706**	**581,607**	**523,143**
Unencumbered Cash Balance Dec 31	304,750	123,143	0
2020/2021/2022 Budget Authority Amoun	556,288	581,607	523,143

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,268	7,625	7,625
Receipts:			
Interest Income	34		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34**	**0**	**0**
Resources Available:	**11,302**	**7,625**	**7,625**
Expenditures:			
Contractual Services	3,677		7,425
Commodities	0		200
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,677**	**0**	**7,625**
Unencumbered Cash Balance Dec 31	7,625	7,625	0
2020/2021/2022 Budget Authority Amoun	8,920	10,468	7,625

Adopted Budget

Wireless 911	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	93,391	90,002	90,002
Receipts:			
Interest Income	288		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**288**	**0**	**0**
Resources Available:	**93,679**	**90,002**	**90,002**
Expenditures:			
Commodities			90,002
Contractual Services	3,677		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,677**	**0**	**90,002**
Unencumbered Cash Balance Dec 31	90,002	90,002	0
2020/2021/2022 Budget Authority Amoun	90,736	90,891	90,002

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Washington County 911**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	58,985	55,877	45,877
Receipts:			
911 Fees	60,082	50,000	60,000
Interest Income	170		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,252**	**50,000**	**60,000**
Resources Available:	**119,237**	**105,877**	**105,877**
Expenditures:			
Contractual Services	62,256	60,000	105,377
Commodities	1,104		500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**63,360**	**60,000**	**105,877**
Unencumbered Cash Balance Dec 31	55,877	45,877	0
2020/2021/2022 Budget Authority Amoun	96,808	118,985	105,877

Adopted Budget **Special Alcohol & Drug Prog**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,263	4,976	3,652
Receipts:			
Private Club Liquor Tax	3,688	4,718	3,386
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,688**	**4,718**	**3,386**
Resources Available:	**6,951**	**9,694**	**7,038**
Expenditures:			
Contractual Services	1,975	6,042	7,038
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,975**	**6,042**	**7,038**
Unencumbered Cash Balance Dec 31	4,976	3,652	0
2020/2021/2022 Budget Authority Amoun	7,189	6,042	7,038

CPA Summary

Washington County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	701	2,577	4,552
Receipts:			
Private Club Liquor Tax	1,876	2,475	1,776
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,876**	**2,475**	**1,776**
Resources Available:	**2,577**	**5,052**	**6,328**
Expenditures:			
Contractual Services	0	500	6,328
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**500**	**6,328**
Unencumbered Cash Balance Dec 31	2,577	4,552	0
2020/2021/2022 Budget Authority Amoun	2,781	3,149	6,328

Adopted Budget

Tourist & Promotion	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,149	16,909	13,524
Receipts:			
Transient Guest Tax	9,782	5,800	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,782**	**5,800**	**6,000**
Resources Available:	**19,931**	**22,709**	**19,524**
Expenditures:			
Contractual Services	3,022	9,185	19,524
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,022**	**9,185**	**19,524**
Unencumbered Cash Balance Dec 31	16,909	13,524	0
2020/2021/2022 Budget Authority Amoun	12,764	9,185	19,524

CPA Summary

Washington County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name: Special Road & Bridge Machinery		(2) Fund Name: Multi-Use Equipment		(3) Fund Name: Multi-Use Capital Improvement		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: Treasurer's Auto Special		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	608,272	Cash Balance Jan 1	600,197	Cash Balance Jan 1	700,466	Cash Balance Jan 1	54,050	Cash Balance Jan 1	12,215	1,975,200
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tr from Road & Brid	400,000	Operating Transfers In	111,000	Operating Transfers In	721,000	Fees	8,385	Fees	59,808	
Reimbursements	142,925	Sale of Equipment	24,765							
Total Receipts	542,925	Total Receipts	135,765	Total Receipts	721,000	Total Receipts	8,385	Total Receipts	59,808	1,467,883
Resources Available:	1,151,197	Resources Available:	735,962	Resources Available:	1,421,466	Resources Available:	62,435	Resources Available:	72,023	3,443,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	295,270	Capital Outlay	227,582	Capital Outlay	22,386			Personal Services	39,022	
								Contractual Services	2,633	
								Commodities	1,228	
								Transfer to General	4,292	
Total Expenditures	295,270	Total Expenditures	227,582	Total Expenditures	22,386	Total Expenditures	0	Total Expenditures	47,175	592,413
Cash Balance Dec 31	855,927	Cash Balance Dec 31	508,380	Cash Balance Dec 31	1,399,080	Cash Balance Dec 31	62,435	Cash Balance Dec 31	24,848	**2,850,670** **
										2,850,670 **

**Note: These two block figures should agree.

CPA Summary

Washington County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name: Special Grant		(2) Fund Name: Airport Memorial		(3) Fund Name: Finger Print		(4) Fund Name: Offender Register		(5) Fund Name: Emergency Management Performance Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	84	Cash Balance Jan 1	185	Cash Balance Jan 1	5,752	Cash Balance Jan 1	3,140	Cash Balance Jan 1	32,161	41,322
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Fees	2,240	Fees	1,000			
Total Receipts	0	Total Receipts	0	Total Receipts	2,240	Total Receipts	1,000	Total Receipts	0	3,240
Resources Available:	84	Resources Available:	185	Resources Available:	7,992	Resources Available:	4,140	Resources Available:	32,161	44,562
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	84							Contractual Services	4,200	
Total Expenditures	84	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,200	4,284
Cash Balance Dec 31	0	Cash Balance Dec 31	185	Cash Balance Dec 31	7,992	Cash Balance Dec 31	4,140	Cash Balance Dec 31	27,961	**40,278** **
										40,278 **

**Note: These two block figures should agree.

CPA Summary

Washington County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-C

(1) Fund Name: Clerk Technology		(2) Fund Name: Treasurer Technology		(3) Fund Name: Concealed Carry		(4) Fund Name: VIN Inspection Fee		(5) Fund Name: Attorney Special		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,170	Cash Balance Jan 1	1,526	Cash Balance Jan 1	1,138	Cash Balance Jan 1	24,255	Cash Balance Jan 1	8,607	43,696
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	2,053	Co Treas Tech Fees	2,053	Fees	293	Fees	9,780	Fees	6,398	
Total Receipts	2,053	Total Receipts	2,053	Total Receipts	293	Total Receipts	9,780	Total Receipts	6,398	20,577
Resources Available:	10,223	Resources Available:	3,579	Resources Available:	1,431	Resources Available:	34,035	Resources Available:	15,005	64,273
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,388					Commodities	5,224	Contractual Services	2,580	
						Contractual	4,679			
Total Expenditures	1,388	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,903	Total Expenditures	2,580	13,871
Cash Balance Dec 31	8,835	Cash Balance Dec 31	3,579	Cash Balance Dec 31	1,431	Cash Balance Dec 31	24,132	Cash Balance Dec 31	12,425	**50,402** **
										50,402 **

**Note: These two block figures should agree.

CPA Summary

Washington County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-D

(1) Fund Name: Prosecuting Attorney		(2) Fund Name: PBC-Bond & Interest		(3) Fund Name: Juvenile Intervention		(4) Fund Name: Special Law Enforcement		(5) Fund Name: CARES Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,068	Cash Balance Jan 1	7,934	Cash Balance Jan 1	992	Cash Balance Jan 1	5,185	Cash Balance Jan 1	0	26,179
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,186	Rent	543,330	Fees	285	Fees	2,775	Grants	1,066,274	
		Interest	196							
Total Receipts	1,186	Total Receipts	543,526	Total Receipts	285	Total Receipts	2,775	Total Receipts	1,066,274	1,614,046
Resources Available:	13,254	Resources Available:	551,460	Resources Available:	1,277	Resources Available:	7,960	Resources Available:	1,066,274	1,640,225
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Bond Principal	235,000					Contractual	1,066,274	
		Bond Interest	308,700							
		Fees	650							
Total Expenditures	0	Total Expenditures	544,350	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,066,274	1,610,624
Cash Balance Dec 31	13,254	Cash Balance Dec 31	7,110	Cash Balance Dec 31	1,277	Cash Balance Dec 31	7,960	Cash Balance Dec 31	0	**29,601** **
										29,601 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2022

NOTICE OF BUDGET HEARING

The governing body of

Washington County

will meet on September 20, 2021 at 10:00 A.M. at Washington County Courthouse - Commissioner's Room 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.

Detailed budget information is available at Washington County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Revenue Neutral Rate Hearing will be held at 10 A.M. immediately procedding budget adoption hearing.

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	6,274,288	40.131	7,046,371	41.269	7,724,471	5,493,785	38.702
Debt Service							
Road & Bridge	3,839,167	26.874	3,516,600	22.962	3,740,000	2,690,673	18.955
Noxious Weed	146,100	1.500	178,000	1.500	192,000		
County Health	405,665		401,000	0.216	401,000	48,214	0.340
Vegetation Management	59,211		73,913		64,897		
Special Bridge	571,706		581,607		523,143		
Emergency 911	3,677				7,625		
Wireless 911	3,677				90,002		
Washington County 911	63,360		60,000		105,877		
Special Alcohol & Drug P	1,975		6,042		7,038		
Special Parks & Recreatio			500		6,328		
Non-Budgeted Funds-B	4,284						
Non-Budgeted Funds-C	13,871						
Non-Budgeted Funds-D	1,610,624						
Totals	13,593,040	68.505	11,873,218	65.947	12,881,905	8,232,672	57.997
Revenue Neutral Rate **							*56.844*
Less: Transfers	1,236,292		192,000		279,000		
Net Expenditure	12,356,748		11,681,218		12,602,905		
Total Tax Levied	7,877,345		8,069,127		xxxxxxxxxxxxxxxxx		
Assessed Valuation	114,990,025		122,357,466		141,952,299		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	7,670,000	7,440,000	7,205,000
Other	0	0	0
Lease Pur. Princ.	80,654	27,235	0
Total	7,750,654	7,467,235	7,205,000

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Diana L Svanda
Clerk

Commission Minutes September 20, 2021

The Board of Washington County Commission met in regular session on Monday, September 20, 2021, in the commission room at the Washington County Courthouse. Members present were Scott Zabokrtsky, 1st District Commissioner; David Willbrant, 2nd District Commissioner; Raleigh Ordoyne, 3rd District Commissioner; Cynthia Scheer, Washington County News; and Diana Svanda, County Clerk to record the minutes.

Raleigh Ordoyne called the meeting to order at 8:17 AM followed by the pledge of allegiance.

Consent Agenda:
Payroll & Bills Totaling $368,066.02
Payroll change notice
Ks Water plan public hearing notice
David Willbrant made the motion to approve the consent agenda, Scott Zabokrtsky seconded the motion, all in favor, motion carried.

Gloria Moore, Tourism Director reported on September activities and submitted mileage vouchers. The 36 Treasurer hunt sales were down this year. Gloria has sent ballots out to transient guest tax board members regarding donation for the Horse Solider Monument.

Lance Leis, County Appraiser ask for executive session, David Willbrant made the motion to go into executive session under non-elected personnel, for twenty minutes to discuss employee performance, Scott Zabokrtsky seconded the motion, all in favor, motion carried. After returning, the motion was made to extend the executive session another ten minutes. After returning no action taken.

Justin Novak, Road & Bridge supervisor reported on work performed last week. Raleigh spoke about ordering out of county when it could be purchased in county and suggested that someone else do his ordering. Justin spoke about COVID and ask if the commissioners would consider putting pay in place because of the numbers going up, commissioners will talk more next week about this. David talked about Highland Township and putting gravel down.

David Willbrant made the motion to adopt Resolution No. 01-2021 RNR for Highland Twp., Scott Zabokrtsky seconded the motion, all in favor, motion carried.

RNR and Budget hearing for the County started at 10:30 AM, present for the hearing was Carol Hollingworth, Hollenberg City, David Andrews, Cemetery 14 & 15, Irma Blaha, Cemetery 16, and Dean Seifert, Scott Zabokrtsky made the motion to approve the RNR and Washington County budget for budget year 2022, David Willbrant seconded the motion, all in favor, motion carried.

David Willbrant made the motion to adjourn at 10:49 AM, Scott Zabokrtsky seconded the motion, all in favor, motion carried.

The next regular meeting will be Monday September 27, 2021

_____
Scott Zabokrtsky, Vice-Chairman 1st District

_____
David Willbrant, 2nd District

Attest:

_____ _____
Diana L Svanda, County Clerk Raleigh Ordoyne, Chairman 3rd District