State of Kansas
County 2022

CERTIFICATE

To the Clerk of Elk County, State of Kansas

We, the undersigned, officers of

Elk County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 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	County Clerk's Use Only
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	1,796,447	477,194	✓
Road & Bridge	68-5,101	7	1,878,509	1,159,833	✓
Ambulance	65-6113	8	345,200	146,902	✓
Conservation District	2-1907b	8	17,500	13,808	✓
Direct Election	25-2201a	9	71,100	51,257	✓
Economic Development	19-4102	9	45,321		✓
Employee Benefits	12-16,102	10	1,093,000	765,795	✓
Health	65-204	10	101,000	44,754	✓
Historical Society	19-2651	11	1,500	892	✓
Mental Health	19-4004	11	34,000	27,102	✓
Intellectual Disability	19-4004	12	26,000	20,975	✓
Noxious Weed	2-1318	12	153,000	123,944	✓
Service Program for the Elderly	12-1680	13	74,184	66,064	✓
Special Bridge	68-1135	13	120,750	108,859	✓
Special Liability	75-6110	14	45,000	26,365	✓
Special Alcohol Program		15	9,335		
Special Parks and Recreation		15	9,335		
Emergency Telephone Service		16	221,737		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		xxxxx	6,042,918	3,033,744	
Budget Summary		22			
Budget Summary2		23			
Neighborhood Revitalization Rebate					County Clerk's Use Only
Rural Fire District No., 1	19-3601	21	156,331	119,338	Nov 1, 2021 Total Assessed Valuation

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

Attest: 8-30 2021
County Clerk

Governing Body

Elk County

CERTIFICATE (2)

Other County		Page No.	2022 Proposed Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3601	22	156,331	119,338	24,763,898	4.819
TOTALS		xxxxxx	156,331	119,338		4.819

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	356,244	30,118	579	6,069	1,207	220
Debt Service						
Road & Bridge	1,268,263	107,221	2,053	21,607	4,300	787
Ambulance	147,301	12,453	238	2,510	499	91
Conservation District	11,220	949	18	191	38	7
Direct Election	55,736	4,712	90	950	189	35
Economic Development						
Employee Benefits	753,224	63,679	1,220	12,832	2,554	467
Health	39,803	3,365	64	678	135	25
Historical Society	880	74	1	15	3	1
Mental Health	29,069	2,458	47	495	99	18
Intellectual Disability	20,284	1,715	33	346	69	13
Noxious Weed	143,592	12,140	232	2,446	487	89
Service Program for the Eld	61,034	5,160	99	1,040	207	38
Special Bridge	107,065	9,051	173	1,824	363	66
Special Liability	29,021	2,453	47	494	98	18
TOTAL	3,022,736	255,548	4,894	51,497	10,248	1,875

County Treas Motor Vehicle Estimate 255,548

County Treas Recreational Vehicle Estimate 4,894

County Treas 16/20M Vehicle Estimate 51,497

County Treas Commercial Vehicle Tax Estimate 10,248

County Treas Watercraft Tax Estimate 1,875

Motor Vehicle Factor 0.08454

Recreational Vehicle Factor 0.00162

16/20M Vehicle Factor 0.01704

Commercial Vehicle Factor 0.00339

Watercraft Factor 0.00062

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	Special Equipment Reserv	5,000	-	2,000	KSA 19-119
Rural Fire District No. 1	Special Rural Fire Equipm	-	30,000	30,000	KSA 19-3612c
Noxious Weed	Road Equipment Reserve	18,000	-	-	KSA 68-141g
Motor Vehicle Operating	General	4,406	2,800	2,800	KSA 8-145
	Total	27,406	32,800	34,800	
	Adjustments*		2,800	2,800	
	Adjusted Totals	27,406	30,000	32,000	

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

Elk 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:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Elk County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
JD UtilityTractor	8/14/2017	60	0.00	60,215	24,086	12,043	12,043
2007 Maddock 84E Recycler	6/11/2018	36	3.27	125,000	21,599	21,953	0
2 2019 John Deere Motor Grader	4/29/2019	36	3.77	212,000	108,721	75,410	37,442
2021 Western Star Truck	12/14/2020	24	1.72	55,574	55,574	28,387	28,387
				Totals	209,980	137,792	77,872

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

Elk County

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	1,373,611	1,460,274	335,672
Receipts:			
Ad Valorem Tax	550,445	352,682	xxxxxxxxxxxxxxxxxx
Delinquent Tax	13,182	3,562	4,725
Motor Vehicle Tax	53,477	50,734	30,118
Recreational Vehicle Tax	1,032	702	579
16/20M Vehicle Tax	6,627	10,062	6,069
Commercial Vehicle Tax	2,106	2,410	1,207
Watercraft Tax	0	400	220
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rental Excise Tax	0	0	0
Compensating Use Tax	194,274	165,000	165,000
Mineral Production Tax	820	900	900
Interest on Tax	36,646	20,500	20,500
Federal Grants	47,638	0	0
State Grants	5,000	0	0
Local Alcoholic Liquor	8,764	9,567	8,188
Officer Fees	36,601	34,000	34,000
Recycling	861	0	0
Operating Transfers from:			
Motor Vehicle Operating Fund	4,406	2,800	2,800
In Lieu of Taxes (IRB)	700,000	1,100,000	700,000
Interest on Idle Funds	35,009	14,000	14,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,441	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,700,332**	**1,767,319**	**988,305**
Resources Available:	**3,073,943**	**3,227,592**	**1,323,977**

Elk County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	3,073,943	3,227,592	1,323,977
Expenditures:			
County Commission	42,921	46,300	46,300
County Clerk	62,803	76,338	78,418
County Treasurer	83,902	94,700	94,700
County Attorney	73,149	77,177	79,148
Register of Deeds	65,363	73,275	73,275
Unified Court	67,151	72,665	72,665
Courthouse General	345,807	280,000	280,000
Airport	3,335	10,000	10,000
Appraiser	137,355	157,325	157,325
County Building Maintenance	99,648	115,500	115,500
Capital Outlay Projects	0	1,200,000	2,205
Sheriff	561,441	609,710	704,981
Emergency Preparedness	35,124	37,330	38,330
Coroner	5,978	12,000	12,000
Agricultural Appropriations	5,000	5,000	5,000
Recycling	18,693	22,600	22,600
Social Services for Aged and Poor	1,000	2,000	2,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	1,608,670	2,891,920	1,794,447
Operating Transfers to			
Special Equipment Reserve Fund(From Emer Mgmt)	5,000	0	2,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,613,670**	**2,891,920**	**1,796,447**
Unencumbered Cash Balance Dec 31	1,460,274	335,672	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	2,839,867	2,793,280	1,796,447
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,796,447
		Tax Required	472,469
	Delinquent Comp Rate:	1.0%	4,725
		Amount of 2021 Ad Valorem Tax	477,194

Elk County

2022

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	42,384	43,000	43,000
Contractual Services	190	3,000	3,000
Commodities	347	300	300
Total	42,921	46,300	46,300
County Clerk			
Personal Services	62,007	69,338	71,418
Contractual Services	1,007	4,000	4,000
Commodities	1,177	2,000	2,000
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(1,388)	0	
Total	62,803	76,338	78,418
County Treasurer			
Personal Services	73,712	83,000	83,000
Contractual Services	7,005	7,300	7,300
Commodities	3,185	2,400	2,600
Capital Outay	0	2,000	1,800
Total	83,902	94,700	94,700
County Attorney			
Personal Services	67,867	68,060	69,200
Contractual Services	4,203	6,117	6,948
Commodities	1,079	1,000	1,000
Capital Outlay	0	2,000	2,000
Total	73,149	77,177	79,148
Register of Deeds			
Personal Services	61,498	65,000	65,000
Contractual Services	607	2,525	2,425
Commodities	299	1,000	1,000
Capital Outlay	2,959	4,750	4,850
Total	65,363	73,275	73,275
Unified Court			
Contractual Services	64,380	66,715	66,715
Commodities	2,772	1,500	1,500
Capital Outlay	0	4,450	4,450
Total	67,151	72,665	72,665
Courthouse General			
Personal Services	0	0	0
Contractual Services	320,264	250,000	250,000
Commodities	30,114	30,000	30,000
Capital Outlay	0	0	0
Reimbursed Expense	(4,571)	0	0
Total	345,807	280,000	280,000
Airport			
Contractual Services	3,335	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Reimbursed Expense - Airport Grant	0	0	0
Total	3,335	10,000	10,000
Total - Page 7b	**744,431**	**730,455**	**734,506**

Elk 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:			
Appraiser			
Personal Services	84,815	87,500	90,000
Contractual Services	49,298	63,325	60,825
Commodities	3,268	5,500	5,500
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(25)	0	
Total	137,355	157,325	157,325
County Building Maintenance			
Personal Services	54,148	68,000	68,000
Contractual Services	18,477	20,000	20,000
Commodities	34,023	27,500	27,500
Capital Outlay	0	0	0
Reimbursed Expense	(7,000)	0	0
Total	99,648	115,500	115,500
Capital Outlay Projects			
Capital Outlay	0	1,200,000	2,205
Total	0	1,200,000	2,205
Sheriff			
Personal Services	395,931	400,000	403,935
Contractual Services	91,115	95,000	164,745
Commodities	37,868	78,710	81,300
Capital Outlay	38,976	36,000	55,000
Reimbursed Expense	(2,449)	0	0
Total	561,441	609,710	704,981
Emergency Preparedness			
Personal Services	30,680	31,000	32,000
Contractual Services	6,286	3,000	3,000
Commodities	2,551	2,730	2,730
Capital Outlay		600	600
Reimbursed Expense	(4,393)	0	0
Total	35,124	37,330	38,330
Coroner			
Contractual Services	5,978	12,000	12,000
Total	5,978	12,000	12,000
Agricultural Appropriations			
Fair	5,000	5,000	5,000
Total	5,000	5,000	5,000
Recycling			
Personal Services	14,527	14,500	14,500
Contractual Services	3,282	1,500	1,500
Commodities	884	1,000	1,000
Capital Outlay	0	5,600	5,600
Total	18,693	22,600	22,600
Total - Page7c	**863,238**	**2,159,465**	**1,057,941**

Elk 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:			
Social Services for Aged and Poor			
CASA	1,000	1,000	1,000
Child Advocasy	0	1,000	1,000
Total	1,000	2,000	2,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7d	1,000	2,000	2,000

Elk 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	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	0	0	0

Elk 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	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	744,431	730,455	734,506
Total - Page 6c	863,238	2,159,465	1,057,941
Total - Page 6d	1,000	2,000	2,000
Total - Page 6e	0	0	0
Total Detail Expenditures**	**1,608,670**	**2,891,920**	**1,794,447**

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

Elk 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	39,236	61,280	107,797
Receipts:			
Ad Valorem Tax	1,122,724	1,255,580	xxxxxxxxxxxxxxxxxx
Delinquent Tax	28,495	12,683	11,599
Motor Vehicle Tax	104,468	103,482	107,221
Recreational Vehicle Tax	2,017	1,432	2,053
16/20M Vehicle Tax	23,453	20,523	21,607
Commercial Vehicle Tax	4,115	4,916	4,300
Watercraft Tax	0	818	787
In Lieu of Tax	0	1,300	1,300
Special City & County Highway	178,654	177,672	176,796
Connecting Links	32,640	38,000	38,000
Windfarm PILOT	250,000	250,000	250,000
Service Fees	500	0	0
County Equalization	5,730	8,700	8,700
Rental Excise Tax	1	0	0
Sale of Surplus Equipment	1,421	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	250	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,754,468**	**1,875,106**	**622,363**
Resources Available:	**1,793,703**	**1,936,386**	**730,160**

State of Kansas
County

Elk County

2022

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,793,703	1,936,386	730,160
Expenditures from detail page:			
Maintenance	1,820,488	1,828,589	1,828,509
Less: Federal Grants	-88,064	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	1,732,424	1,828,589	1,828,509
Cash Forward (2022 column)	0	0	50,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,732,424**	**1,828,589**	**1,878,509**
Unencumbered Cash Balance Dec 31	61,280	107,797	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,778,589	1,878,589	1,878,509
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,878,509
		Tax Required	1,148,349
	Delinquent Comp Rate:	1.0%	11,483
		Amount of 2021 Ad Valorem Tax	1,159,833

Elk County

2022

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Maintenance			
Personal Services	443,498	428,080	428,000
Contractual Services	410,780	236,000	236,000
Commodities	873,445	844,000	844,000
Capital Outlay	118,169	326,509	326,509
Reimbursed Expense	(25,404)	(6,000)	(6,000)
Total	1,820,488	1,828,589	1,828,509
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	1,820,488	1,828,589	1,828,509

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Elk County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	76,608	106,330	56,807
Receipts:			
Ad Valorem Tax	111,060	145,828	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,215	1,473	1,954
Motor Vehicle Tax	14,414	10,237	12,453
Recreational Vehicle Tax	278	142	238
16/20 M Vehicle Tax	2,122	2,030	2,510
Commercial Vehicle Tax	568	486	499
Watercraft Tax	0	81	91
Rental Excise Tax	0	0	0
In Lieu of Tax	0	200	200
Service Fees	146,494	75,000	75,000
Grants	0	0	50,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,922	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**281,073**	**235,477**	**142,945**
Resources Available:	**357,681**	**341,807**	**199,752**
Expenditures:			
Public Safety			
Personal Services	219,277	228,000	235,000
Contractual Services	15,906	31,000	37,200
Commodities	17,065	26,000	23,000
Capital Outlay	0	0	50,000
Reimbursed Expense	-898	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**251,351**	**285,000**	**345,200**
Unencumbered Cash Balance Dec 31	106,330	56,807	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	284,000	285,000	345,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	345,200
		Tax Required	145,448
	Delinquent Comp Rate:	1.0%	1,454
		Amount of 2021 Ad Valorem Tax	146,902

Adopted Budget **Conservation District**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,004	2,053	2,489
Receipts:			
Ad Valorem Tax	10,404	11,108	xxxxxxxxxxxxxxxxxx
Delinquent Tax	279	112	137
Motor Vehicle Tax	1,089	959	949
Recreational Vehicle Tax	21	13	18
16/20 M Vehicle Tax	213	190	191
Commercial Vehicle Tax	43	46	38
Watercraft Tax	0	8	7
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,049**	**12,436**	**1,340**
Resources Available:	**14,053**	**14,489**	**3,829**
Expenditures:			
Agriculture			
Contractual Services	12,000	12,000	15,000
Cash Forward (2022 column)	0	0	2,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,000**	**12,000**	**17,500**
Unencumbered Cash Balance Dec 31	2,053	2,489	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	14,000	14,500	17,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,500
		Tax Required	13,671
	Delinquent Comp Rate:	1.0%	137
		Amount of 2021 Ad Valorem Tax	13,808

Elk County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,598	21,439	13,867
Receipts:			
Ad Valorem Tax	57,458	55,179	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,187	557	507
Motor Vehicle Tax	4,451	5,295	4,712
Recreational Vehicle Tax	86	73	90
16/20 M Vehicle Tax	964	1,050	950
Commercial Vehicle Tax	175	252	189
Watercraft Tax		42	35
Rental Excise Tax	0	0	0
Federal Grants	3,859	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	105	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,286**	**62,448**	**6,483**
Resources Available:	**78,884**	**83,887**	**20,350**
Expenditures:			
General Government			
Personal Services	34,852	36,020	37,100
Contractual Services	18,880	27,000	27,000
Commodities	3,787	6,000	6,000
Reimbursed Expense	-74	1,000	1,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,445**	**70,020**	**71,100**
Unencumbered Cash Balance Dec 31	21,439	13,867	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	68,000	70,020	71,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,100
		Tax Required	50,750
	Delinquent Comp Rate:	1.0%	507
		Amount of 2021 Ad Valorem Tax	51,257

Adopted Budget

Economic Development	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,321	45,321	45,321
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**45,321**	**45,321**	**45,321**
Expenditures:			
Economic Development			
Contractual Services	0	0	45,321
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**45,321**
Unencumbered Cash Balance Dec 31	45,321	45,321	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	45,292	45,321	45,321
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,321
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

Elk County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	378,855	359,119	246,253
Receipts:			
Ad Valorem Tax	743,877	745,692	xxxxxxxxxxxxxxxxxx
Delinquent Tax	17,370	7,532	7,782
Motor Vehicle Tax	62,214	68,564	63,679
Recreational Vehicle Tax	1,201	949	1,220
16/20 M Vehicle Tax	13,064	13,598	12,832
Commercial Vehicle Tax	2,451	3,257	2,554
Watercraft Tax		542	467
Rental Excise Tax	1	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**840,177**	**840,134**	**88,534**
Resources Available:	**1,219,031**	**1,199,253**	**334,787**
Expenditures:			
Employee Benefits			
Health Insurance	534,553	580,000	700,000
KPERS	164,192	165,000	165,000
Life Insurance	3,669	5,000	5,000
Social Security	132,275	130,000	130,000
Unemployment	4,145	3,000	3,000
Workmen's Compensation	24,301	70,000	90,000
Reimbursed Expense	-3,222	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**859,913**	**953,000**	**1,093,000**
Unencumbered Cash Balance Dec 31	359,119	246,253	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,093,000	1,093,000	1,093,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,093,000
		Tax Required	758,213
	Delinquent Comp Rate:	1.0%	7,582
		Amount of 2021 Ad Valorem Tax	765,795

Adopted Budget **Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	66,404	82,653	33,879
Receipts:			
Ad Valorem Tax	37,871	39,405	xxxxxxxxxxxxxxxxxx
Delinquent Tax	851	398	543
Motor Vehicle Tax	3,205	3,489	3,365
Recreational Vehicle Tax	62	48	64
16/20 M Vehicle Tax	672	692	678
Commercial Vehicle Tax	126	166	135
Watercraft Tax		28	25
Rental Excise Tax	0	0	0
Federal Grants	36,961	0	10,000
State Grants	10,256	0	0
Service Fees	15,411	8,000	8,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**105,416**	**52,226**	**22,810**
Resources Available:	**171,820**	**134,879**	**56,689**
Expenditures:			
Health			
Personal Services	66,680	68,000	68,000
Contractual Services	8,911	1,500	1,500
Commodities	39,599	30,500	30,500
Capital Outlay	0	1,000	1,000
Reimbursed Expense	-26,023	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**89,167**	**101,000**	**101,000**
Unencumbered Cash Balance Dec 31	82,653	33,879	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	98,600	101,000	101,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	101,000
		Tax Required	44,311
	Delinquent Comp Rate:	1.0%	443
		Amount of 2021 Ad Valorem Tax	44,754

Elk County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	531	538	514
Receipts:			
Ad Valorem Tax	832	871	xxxxxxxxxxxxxxxxx
Delinquent Tax	27	9	9
Motor Vehicle Tax	122	75	74
Recreational Vehicle Tax	2	1	1
16/20 M Vehicle Tax	18	15	15
Commercial Vehicle Tax	5	4	3
Watercraft Tax		1	1
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,007**	**976**	**103**
Resources Available:	**1,538**	**1,514**	**617**
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Forward (2022 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,000**	**1,000**	**1,500**
Unencumbered Cash Balance Dec 31	538	514	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,500	1,500	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	883
	Delinquent Comp Rate:	1.0%	9
		Amount of 2021 Ad Valorem Tax	892

Adopted Budget **Mental Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,327	4,154	3,781
Receipts:			
Ad Valorem Tax	30,463	28,778	xxxxxxxxxxxxxxxxx
Delinquent Tax	756	291	268
Motor Vehicle Tax	2,855	2,807	2,458
Recreational Vehicle Tax	55	39	47
16/20 M Vehicle Tax	585	557	495
Commercial Vehicle Tax	112	133	99
Watercraft Tax	0	22	18
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,827**	**32,627**	**3,385**
Resources Available:	**37,154**	**36,781**	**7,166**
Expenditures:			
Health			
Contractual Services (Four County Mental H	33,000	33,000	30,000
Cash Forward (2022 column)	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,000**	**33,000**	**34,000**
Unencumbered Cash Balance Dec 31	4,154	3,781	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	37,000	37,000	34,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,000
		Tax Required	26,834
	Delinquent Comp Rate:	1.0%	268
		Amount of 2021 Ad Valorem Tax	27,102

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,856	3,093	2,849
Receipts:			
Ad Valorem Tax	21,169	20,081	xxxxxxxxxxxxxxxxx
Delinquent Tax	529	203	208
Motor Vehicle Tax	2,012	1,950	1,715
Recreational Vehicle Tax	39	27	33
16/20 M Vehicle Tax	408	387	346
Commercial Vehicle Tax	79	93	69
Watercraft Tax		15	13
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,237**	**22,756**	**2,384**
Resources Available:	**26,093**	**25,849**	**5,233**
Expenditures:			
Health			
Contractual Services	23,000	23,000	23,000
Cash Forward (2022 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,000**	**23,000**	**26,000**
Unencumbered Cash Balance Dec 31	3,093	2,849	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	26,000	26,000	26,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,000
		Tax Required	20,767
	Delinquent Comp Rate:	1.0%	208
		Amount of 2021 Ad Valorem Tax	20,975

Adopted Budget **Noxious Weed**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	39,865	3,512	13,712
Receipts:			
Ad Valorem Tax	82,234	142,156	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,720	1,436	1,177
Motor Vehicle Tax	10,870	7,580	12,140
Recreational Vehicle Tax	210	105	232
16/20 M Vehicle Tax	2,915	1,503	2,446
Commercial Vehicle Tax	428	360	487
Watercraft Tax	0	60	89
Rentla Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	113	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**99,490**	**153,200**	**16,571**
Resources Available:	**139,355**	**156,712**	**30,283**
Expenditures:			
Agriculture			
Personal Services	69,251	89,000	89,000
Contractual Services	5,467	16,600	16,600
Commodities	128,982	92,400	92,400
Reimbursed Expense	-85,858	-55,000	-55,000
Operating Transfers to			
Road Equipment Reserve Fund	18,000	0	0
Cash Forward (2022 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**135,843**	**143,000**	**153,000**
Unencumbered Cash Balance Dec 31	3,512	13,712	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	143,000	153,000	153,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	153,000
		Tax Required	122,717
	Delinquent Comp Rate:	1.0%	1,227
		Amount of 2021 Ad Valorem Tax	123,944

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Service Program for the Elderly**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	1,616	1,576
Receipts:			
Ad Valorem Tax	51,354	60,424	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,309	610	654
Motor Vehicle Tax	5,175	4,731	5,160
Recreational Vehicle Tax	100	65	99
16/20 M Vehicle Tax	954	938	1,040
Commercial Vehicle Tax	204	225	207
Watercraft Tax	0	37	38
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	59,096	67,030	7,198
Resources Available:	59,096	68,646	8,774
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	57,480	67,070	72,184
Cash Forward (2022 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	57,480	67,070	74,184
Unencumbered Cash Balance Dec 31	1,616	1,576	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	59,480	69,070	74,184
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,184
		Tax Required	65,410
	Delinquent Comp Rate:	1.0%	654
		Amount of 2021 Ad Valorem Tax	66,064

Adopted Budget **Special Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	55,933	6,762	414
Receipts:			
Ad Valorem Tax	62,813	105,994	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,527	1,071	1,078
Motor Vehicle Tax	4,974	5,788	9,051
Recreational Vehicle Tax	96	80	173
16/20 M Vehicle Tax	1,591	1,148	1,824
Commercial Vehicle Tax	196	275	363
Watercraft Tax	0	46	66
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	71,196	114,402	12,555
Resources Available:	127,129	121,164	12,969
Expenditures:			
Public Works			
Contractual Services	66,702	0	80,000
Commodities	53,665	120,750	0
Capital Outlay	0	0	40,750
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	120,367	120,750	120,750
Unencumbered Cash Balance Dec 31	6,762	414	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	120,750	120,750	120,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,750
		Tax Required	107,781
	Delinquent Comp Rate:	1.0%	1,078
		Amount of 2021 Ad Valorem Tax	108,859

Elk County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,324	12,586	15,525
Receipts:			
Ad Valorem Tax	24,998	28,731	xxxxxxxxxxxxxxxxxx
Delinquent Tax	547	290	261
Motor Vehicle Tax	1,977	2,302	2,453
Recreational Vehicle Tax	38	32	47
16/20 M Vehicle Tax	397	457	494
Commercial Vehicle Tax	78	109	98
Watercraft Tax	0	18	18
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,035**	**31,939**	**3,371**
Resources Available:	**42,359**	**44,525**	**18,896**
Expenditures:			
General Government			
Contractual Services	29,773	29,000	45,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**29,773**	**29,000**	**45,000**
Unencumbered Cash Balance Dec 31	12,586	15,525	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	45,000	45,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	26,104
	Delinquent Comp Rate:	1.0%	261
		Amount of 2021 Ad Valorem Tax	26,365

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,601	1,148	1,148
Receipts:			
Local Alcoholic Liquor Tax	8,764	9,567	8,187
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,764**	**9,567**	**8,187**
Resources Available:	**11,366**	**10,715**	**9,335**
Expenditures:			
Health			
Contractual Services	10,218	9,567	9,335
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,218**	**9,567**	**9,335**
Unencumbered Cash Balance Dec 31	1,148	1,148	0
2020/2021/2022 Budget Authority Amount:	10,218	12,168	9,335

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,992	1,148	1,148
Receipts:			
Local Alcoholic Liquor Tax	8,764	9,567	8,187
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,764**	**9,567**	**8,187**
Resources Available:	**11,756**	**10,715**	**9,335**
Expenditures:			
Culture & Recreation			
Contractual Services	10,608	9,567	9,335
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,608**	**9,567**	**9,335**
Unencumbered Cash Balance Dec 31	1,148	1,148	0
2020/2021/2022 Budget Authority Amount:	10,608	12,559	9,335

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	123,779	148,737	166,737
Receipts:			
Emergency Telephone Tax	59,970	55,000	55,000
Interest on Idle Funds	782	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,752**	**55,000**	**55,000**
Resources Available:	**184,531**	**203,737**	**221,737**
Expenditures:			
Public Safety			
Contractual Services	16,353	17,000	20,000
Capital Outlay	19,441	20,000	201,737
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**35,794**	**37,000**	**221,737**
Unencumbered Cash Balance Dec 31	148,737	166,737	0
2020/2021/2022 Budget Authority Amount:	145,364	197,779	221,737

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

Elk 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 Building		(2) Fund Name: Special Equipment Reserve		(3) Fund Name: Special Rural Fire Equipmen		(4) Fund Name: Motor Vehicle Operating		(5) Fund Name: County Treasurer's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,880	Cash Balance Jan 1	115,851	Cash Balance Jan 1	85,023	Cash Balance Jan 1	3,598	Cash Balance Jan 1	1,384	207,737
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Operating Transfer from		Operating Transfer from		State Grants	175	Officer Fees	921	
		General Fund	5,000	Rural Fire District No. 1	0	Officer Fees	26,266			
						Miscellaneous	30			
Total Receipts	0	Total Receipts	5,000	Total Receipts	0	Total Receipts	26,471	Total Receipts	921	32,392
Resources Available:	1,880	Resources Available:	120,851	Resources Available:	85,023	Resources Available:	30,069	Resources Available:	2,305	240,129
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		General Government		Public Safety		General Government		General Government		
		Contractual Services	0	Contractual Services	12,372	Personal Services	23,952	Commodities	705	
		Capital Outlay	3,092	Capital Outlay	26,479	Contractual Services	0			
						Commodities	1,432			
						Operating Transfers to:				
						General Fund	4,406			
Total Expenditures	0	Total Expenditures	3,092	Total Expenditures	38,851	Total Expenditures	29,790	Total Expenditures	705	72,438
Cash Balance Dec 31	1,880	Cash Balance Dec 31	117,759	Cash Balance Dec 31	46,173	Cash Balance Dec 31	279	Cash Balance Dec 31	1,600	167,691 **
										167,691 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (B)

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

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk's Technology		Register of Deeds Technolog		Sheriff's Equipment Reserve		Road & Equipment Reserve		CDBG Micro Loan		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,244	Cash Balance Jan 1	19,476	Cash Balance Jan 1	3,476	Cash Balance Jan 1	69,000	Cash Balance Jan 1	0	95,197
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	921	Officer Fees	3,684	Officer Fees	4,624	Operating Transfers From:		Interest on Investments	49	
						Noxious Weed	18,000			
Total Receipts	921	Total Receipts	3,684	Total Receipts	4,624	Total Receipts	18,000	Total Receipts	49	27,277
Resources Available:	4,165	Resources Available:	23,160	Resources Available:	8,100	Resources Available:	87,000	Resources Available:	49	122,474
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		Public Safety		Public Works		Economic Development		
Contractual Services	283	Personal Services	4,029	Commodities	2,483	Contractual Services	40,000	Contractual Services	49	
		Contractual Services	108	Capital Outlay	3,867	Capital Outlay	13,500			
		Commodities	894							
Total Expenditures	283	Total Expenditures	5,031	Total Expenditures	6,350	Total Expenditures	53,500	Total Expenditures	49	65,213
Cash Balance Dec 31	3,882	Cash Balance Dec 31	18,129	Cash Balance Dec 31	1,749	Cash Balance Dec 31	33,500	Cash Balance Dec 31	0	57,261 **
										57,261 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (C)

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

2022

Non-Budgeted Funds-C

(1) Fund Name: FEMA Grant		(2) Fund Name: Emergency Preparedness Pl		(3) Fund Name: Diversion Fees		(4) Fund Name: Other Grants		(5) Fund Name: Coronavirus Relief Grant Func		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16	Cash Balance Jan 1	9,000	Cash Balance Jan 1	14,973	Cash Balance Jan 1	39,188	Cash Balance Jan 1	0	63,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Grants	6,105	Officer Fees	1,480			Federal Grants	479,494	
Total Receipts	0	Total Receipts	6,105	Total Receipts	1,480	Total Receipts	0	Total Receipts	479,494	487,079
Resources Available:	16	Resources Available:	15,105	Resources Available:	16,453	Resources Available:	39,188	Resources Available:	479,494	550,255
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		General Government		General Government		General Government		General Government		
		Commodities	4,000	Contractual Services	6,807	Contractual Services	10,000	Contractual Services	474,494	
Total Expenditures	0	Total Expenditures	4,000	Total Expenditures	6,807	Total Expenditures	10,000	Total Expenditures	474,494	495,301
Cash Balance Dec 31	16	Cash Balance Dec 31	11,105	Cash Balance Dec 31	9,646	Cash Balance Dec 31	29,188	Cash Balance Dec 31	5,000	54,954 **
										54,954 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (D)

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

2022

Non-Budgeted Funds-D

(1) Fund Name: rosecuting Attorney Trainin		(2) Fund Name: pecial Law Enforcement Tru		(3) Fund Name: Prosecuting Attorney Trust		(4) Fund Name: sh and Game Prosecuting Fe		(5) Fund Name: Rural Fire District Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,676	Cash Balance Jan 1	1,864	Cash Balance Jan 1	2,450	Cash Balance Jan 1	175	Cash Balance Jan 1	8,825	14,989
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	570	Officer Fees	5,323					Interest on Investments	57	
								Donations	1,180	
Total Receipts	570	Total Receipts	5,323	Total Receipts	0	Total Receipts	0	Total Receipts	1,237	7,129
Resources Available:	2,245	Resources Available:	7,186	Resources Available:	2,450	Resources Available:	175	Resources Available:	10,061	22,118
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		Public Safety						Public Safety		
Contractual Services	285	Contractual Services						Contractual Services	2,585	
		Capital Outlay	763							
Total Expenditures	285	Total Expenditures	763	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,585	3,633
Cash Balance Dec 31	1,961	Cash Balance Dec 31	6,423	Cash Balance Dec 31	2,450	Cash Balance Dec 31	175	Cash Balance Dec 31	7,476	18,485 **
										18,485 **

**Note: These two block figures should agree.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget ELK COUNTY RURAL FIRE DISTRICT NO. 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,214	26,101	27,117
Receipts:			
Ad Valorem Tax	113,767	118,134	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,168	1,193	1,186
Motor Vehicle Tax	7,537	7,854	7,232
Recreational Vehicle Tax	144	114	139
16/20M Vehicle Tax	2,245	2,277	2,184
Commercial Vehicle Tax	245	365	251
Watercraft Tax	0	79	70
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**126,107**	**130,016**	**11,062**
Resources Available:	**135,321**	**156,117**	**38,179**
Expenditures:			
Public Safety			
Personal Services	25,004	22,000	28,000
Contractual Services	58,014	29,000	59,000
Commodities	26,975	48,000	28,000
Capital Outlay	0	0	11,828
Reimbursed Expense	-772	0	0
Operating Transfers to:			
Rural Fire Equipment Reserve Fund	0	30,000	30,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**109,220**	**129,000**	**156,828**
Unencumbered Cash Balance Dec 31	26,101	27,117	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	143,109	137,304	156,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,828
		Tax Required	118,649
	Delinquent Comp Rate:	1.0%	1,186
		Amount of 2021 Ad Valorem Tax	119,835

State of Kansas
County
2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Elk County
will meet on August 30, 2021 at 1:00 PM at Elk County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at Elk County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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	1,613,670	19.840	2,891,920	12.255	1,796,447	477,194	16.229
Road & Bridge	1,732,424	40.467	1,828,589	43.627	1,878,509	1,159,833	39.445
Ambulance	251,351	4.003	285,000	5.067	345,200	146,902	4.996
Conservation District	12,000	0.375	12,000	0.386	17,500	13,808	0.470
Direct Election	57,445	2.071	70,020	1.918	71,100	51,257	1.743
Economic Development					45,321		
Employee Benefits	859,913	26.812	953,000	25.910	1,093,000	765,795	26.044
Health	89,167	1.365	101,000	1.370	101,000	44,754	1.522
Historical Society	1,000	0.030	1,000	0.031	1,500	892	0.030
Mental Health	33,000	1.098	33,000	1.000	34,000	27,102	0.922
Intellectual Disability	23,000	0.763	23,000	0.698	26,000	20,975	0.713
Noxious Weed	135,843	2.964	143,000	4.940	153,000	123,944	4.215
Service Program for the Eld	57,480	1.851	67,070	2.100	74,184	66,064	2.247
Special Bridge	120,367	2.264	120,750	3.683	120,750	108,859	3.702
Special Liability	29,773	0.901	29,000	0.999	45,000	26,365	0.897
Special Alcohol Program	10,218		9,567		9,335		
Special Parks and Recreatio	10,608		9,567		9,335		
Emergency Telephone Servi	35,794		37,000		221,737		
Non-Budgeted Funds-A	72,438						
Non-Budgeted Funds-B	65,213						
Non-Budgeted Funds-C	495,301						
Non-Budgeted Funds-D	3,633						
Totals	5,709,639	104.804	6,614,483	103.984	6,042,918	3,033,744	103.175
Revenue Neutral Rate **							*102.815*
Less: Transfers	27,406		30,000		32,000		
Net Expenditure	5,682,232		6,584,483		6,010,918		
Total Tax Levied	3,013,873		3,022,736		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	28,758,940		29,071,041		29,403,948		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	210,118	332,255	209,980
Total	210,118	332,255	209,980

*Tax rates are expressed in mills

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

Kerry E. Harrod
Clerk

State of Kansas
County

Elk County

2022

NOTICE OF REVENUE NEUTRAL RATE AND BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	July 1, 2021 Estimated Valuation	Est. Tax Rate*	*Revenue Neutral Rate***
Rural Fire District No. 1	109,220	4.908	129,000	4.928	156,828	119,338	24,763,898	4.839	*4.819*
Totals	109,220	4.908	129,000	4.928	156,828	119,338		4.839	

*Tax rates are expressed in mills

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

Kerry E. Harrod
Clerk

State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk County Rural Fire District No. 1

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	156,828	119,835	✓
Totals		xxxxxxxxxx	156,828	119,835	
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S. Santa Fe, PO Box 779
Chnaute, Ks. 66720
Email:
pjarred@jgppa.com

Attest: 8-30 2021

County Clerk

Governing Body

Elk County Rural Fire District No. 1
Elk County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	119,327	7,232	139	2,184	251	70
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	119,327	7,232	139	2,184	251	70

County Treas Motor Vehicle Estimate 7,232

County Treas Recreational Vehicle Estimate 139

County Treas 16/20M Vehicle Estimate 2,184

County Treas Commercial Vehicle Tax Estimate 251

County Treas Watercraft Tax Estimate 70

MVT Factor 0.06061

RVT Factor 0.00117

16/20M Factor 0.01830

Comm Veh Factor 0.00210

Watercraft Factor 0.00058

Elk County Rural Fire District No. 1
Elk County

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	Special Rural Fire Equipn	-	30,000	30,000	KSA 19-3612c
	Totals	0	30,000	30,000	
	Adjustments*				
	Adjusted Totals	0	30,000	30,000	

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

Elk County Rural Fire District No. 1
Elk County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	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.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

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

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

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,214	26,101	27,117
Receipts:			
Ad Valorem Tax	113,767	118,134	xxxxxxxxxxxxxxxx
Delinquent Tax	2,168	1,193	1,186
Motor Vehicle Tax	7,537	7,854	7,232
Recreational Vehicle Tax	144	114	139
16/20M Vehicle Tax	2,245	2,277	2,184
Commercial Vehicle Tax	245	365	251
Watercraft Tax	0	79	70
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**126,107**	**130,016**	**11,062**
Resources Available:	**135,321**	**156,117**	**38,179**
Expenditures:			
Public Safety			
Personal Services	25,004	22,000	28,000
Contractual Services	58,014	29,000	59,000
Commodities	26,975	48,000	28,000
Capital Outlay	0	0	11,828
Reimbursed Expense	-772	0	0
Operating Transfers to:			
Rural Fire Equipment Reserve Fund	0	30,000	30,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**109,220**	**129,000**	**156,828**
Unencumbered Cash Balance Dec 31	26,101	27,117	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	143,109	137,304	156,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,828
		Tax Required	118,649
	Delinquent Comp Rate:	1.0%	1,186
		Amount of 2021 Ad Valorem Tax	119,835

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of
Elk County Rural Fire District No. 1
Elk County
will meet on August 30, 2021 at 1:00 PM at Elk County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Elk County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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 -2		Current Year Estimate for -1		Proposed Budget Year for		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of -1 Ad Valorem Tax	Estimate Tax Rate*
General	109,220	4.908	129,000	4.928	156,828	119,835	4.839
Totals	109,220	4.908	129,000	4.928	156,828	119,835	4.839
*Revenue Neutral Rate***							*4.819*
Less: Transfers	0		30,000		30,000		
Net Expenditures	109,220		99,000		126,828		
Total Tax Levied	116,755		119,327		xxxxxxxxxxxxxxx		
Assessed Valuation	23,798,109		24,214,941		24,763,898		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Kerry E. Herrod
County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELK COUNTY **, HEREBY NOTIFIES THE** ELK **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 103.175. The date of our hearing is August 30, 2021, at 1:00 pm AM/PM and will be held at Elk County Courthouse in Howard, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on July 12, 2021.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELK COUNTY RURAL FIRE DISTRICT NO. NO.1 **, HEREBY NOTIFIES THE** ELK **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.839. The date of our hearing is August 30, 2021 at 1:00 pm AM/PM and will be held at Elk County Courthouse in Howard, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on July 12, 2021.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 21-09

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

WHEREAS, the Revenue Neutral Rate for the County of Elk, Kansas, was calculated as 102.815 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Elk, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF ELK, KANSAS:

The County of Elk, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 103.175 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 30th day of August, 2021, and **SIGNED** by the Commission Chairperson.

Commission Chairperson

Attested:

County Clerk