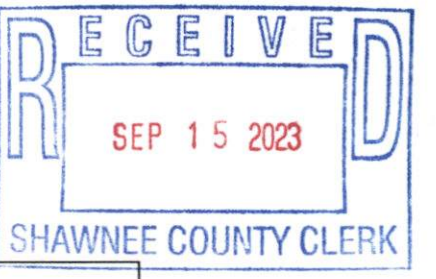
SHAWNEE COUNTY 2024

CERTIFICATE



To the Clerk of SHAWNEE COUNTY, State of Kansas
We, the undersigned, officers of
SHAWNEE COUNTY
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	177,288,042	107,396,422	48.610
Special Liability	75-6110	7	539,553	93,309	.043
Health Department		8			
Transient Guest Tax		8	300,000		
Special Alcohol & Drug Prog		9	60,000		
911 Telephone		9	2,630,230		
Solid Waste		10	28,567,972		
Public Building Commission		10	25,009,897		
Certificates of Participation		11	7,500		
Corvonavirus Relief Fund		11	25,000,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Non-Budgeted Funds-C		14			
Non-Budgeted Funds-D		15			
Totals		xxxxxx	259,403,194	107,489,731	48.653
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		16			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		17			

Nov. Val - 2,219,318,037
TIF - 2,209,378,433

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

Revenue Neutral Rate: 45.468

Assisted by:

Address:

Email:

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	100,612,485	9,808,325	114,416	47,182	340,708	83,706
Special Liability	90,936	8,865	103	43	308	76
TOTAL	100,703,421	9,817,190	114,519	47,225	341,016	83,782

County Treas Motor Vehicle Estimate 9,817,190

County Treas Recreational Vehicle Estimate 114,519

County Treas 16/20M Vehicle Estimate 47,225

County Treas Commercial Vehicle Tax Estimate 341,016

County Treas Watercraft Tax Estimate 83,782

Motor Vehicle Factor 0.09749

Recreational Vehicle Factor 0.00114

16/20M Vehicle Factor 0.00047

Commercial Vehicle Factor 0.00339

Watercraft Factor 0.00083

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Motor Vehicle	General Fund	91,414	100,000	100,000	8-145
Health Department	General Fund	600,474	-		12-16,102
Solid Waste	General Fund	356,414	450,000	450,000	12-16,102
Sewer Districts	General Fund	36,562	36,000	36,000	12-16,102
Cert of Participation	General Fund	42			19-120
General Fund	Health Department	2,130,943	-	-	65-204
General Fund	Retirement Fund	272,346	45,798	67,241	12-16,102
General Fund	Special Hwy, Bridge	1,483,048	2,000,000	2,000,000	68-590
General Fund	Special Revenue	27,813	15,000	265,000	19-120
General Fund	Bldg Maintenance	2,292,597	725,000	1,125,000	19-120, 2-1318
General Fund	Equipment Fund	721,780	2,097,800	1,544,000	19-119
General Fund	Infrastructure	650,000			19-120
General Fund	County Projects	443,310			19-120
Spec Alcohol Fund	Special Revenue	13,156	20,000	20,000	19-120
Special Hwy, Bridge	Infrastructure	40,000			19-120
Special Hwy, Bridge	Bridge Projects	1,516,298			19-120
Sales Tax	Bridge Projects	1,316,667	1,316,667	1,316,667	12-196
Sales Tax	Public Bldg Commission	2,999,977	4,803,176	4,804,650	12-196
Spec Parks & Rec	Bldg Maintenance	30,000	30,000	30,000	19-120
Equipment Fund	Bldg Maintenance	718,510			19-120
County Project	Solid Waste	6,246			19-120
Motor Vehicle	Workers Comp	13,839			44-505b
Infrastructure Fd	Special Hwy, Bridge	15,913			68-590
Health Department	Federal Grants	192,825			19-120
Health Department	State Grants	3,519			19-120
	Total	15,973,693	11,639,441	11,758,558	
	Adjustments*		11,189,441	11,308,558	
	Adjusted Totals	15,973,693	450,000	450,000	

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

SHAWNEE COUNTY

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013	10/23/2013	09/01/2033	2.25-4.00	930,000	595,000	3/1 & 9/1	9/1	23,538	45,000	21,738	45,000
2015A	03/05/2015	09/01/2028	2.00-4.00	5,175,000	2,590,000	3/1 & 9/1	9/1	79,825	450,000	66,325	465,000
2015C	10/21/2015	09/01/2035	2.00-3.35	4,855,000	445,000	3/1 & 9/1	9/1	13,950	30,000	13,050	30,000
2016A	03/16/2016	09/01/2029	1.10-5.00	13,875,000	6,975,000	3/1 & 9/1	9/1	246,525	1,105,000	191,275	1,065,000
2016B	03/16/2016	09/01/2026	2.00-3.00	1,980,000	855,000	3/1 & 9/1	9/1	23,600	205,000	19,500	210,000
2016D	10/19/2016	09/01/2029	2.00-2.125	2,885,000	1,860,000	3/1 & 9/1	9/1	37,550	250,000	32,550	255,000
2018	10/30/2018	09/01/2038	3.00-4.00	920,000	775,000	3/1 & 9/1	9/1	29,550	35,000	28,500	35,000
2019	07/09/2019	09/01/2026	4.00-5.00	10,965,000	4,970,000	3/1 & 9/1	9/1	248,500	2,200,000	138,500	1,105,000
2023	09/14/2023	09/01/2043	3.50-4.30	639,000	0	3/1 & 9/1	9/1	0	0	22,433	23,000
Total G.O. Bonds					**19,065,000**			**703,038**	**4,320,000**	**533,871**	**3,233,000**
Revenue Bonds:											
2018 PBC	03/01/2018	09/01/2031	4.00	29,925,000	22,285,000	3/1 & 9/1	9/1	891,400	2,105,000	807,200	2,190,000
2022 PBC	12/08/2022		5.00	18,715,000	18,715,000	3/1 & 9/1	9/1	706,776	1,100,000	912,450	895,000
Total Revenue Bonds					**41,000,000**			**1,598,176**	**3,205,000**	**1,719,650**	**3,085,000**
Other:											
KDHE	04/06/2013	09/01/1932	2.66	2,650,000	367,279	3/1 & 9/1	9/1	15,403	44,876	14,728	45,543
KDOT	04/29/2016	03/15/2027	0.00	8,500,000	4,250,000	-	3/15	0	850,000	0	850,000
KDHE		TBD	1.50	1,000,078	1,037,873	3/1 & 9/1	9/1	9,555	32,517	8,684	33,387
Total Other					**5,655,152**			**24,958**	**927,393**	**23,412**	**928,930**
Total Indebtedness					**65,720,152**			**2,326,172**	**8,452,393**	**2,276,933**	**7,246,930**

SHAWNEE COUNTY

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2012 COP - 911/VanBuren Bldg	09/01/2012	180	2.0-5.0	14,500,000	2,220,000	1,089,250	37,344
2014B Refunding COP	06/01/2014	111	2.0-3.0	6,785,000	925,000	952,750	0
2015 COP - P&R/DOC Kitchen	03/25/2015	240	2.0-5.0	16,835,000	12,540,000	1,236,825	1,236,425
2017 Refunding COP	11/16/2017	105	2.0-3.0	3,455,000	3,335,000	119,850	1,174,450
Fleet - Enterprise	Various	60	2.0-2.3	1,732,865	453,217	215,301	187,738
P&R Mowers & Loader	Various	60	2.0-2.3	677,998	129,858	135,600	0
P&R Golf Mowers	04/05/2021	60	4.00	161,326	88,905	32,265	32,265
SVEC Daktronics Sign	04/20/2021	36	3.59	101,493	32,658	33,831	0
PR Golf Carts	07/15/2022	60	3.60	888,510	674,022	177,702	177,702
SVEC Forklifts	08/01/2022	60	4.74	38,525	31,975	7,651	7,651
				Totals	**20,430,635**	**4,001,025**	**2,853,575**

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

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,889,637	36,236,002	37,722,886
Receipts:			
Ad Valorem Tax	91,353,174	100,612,485	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,352,135	1,100,000	1,150,000
Motor Vehicle Tax	9,692,710	10,627,376	9,808,325
Recreational Vehicle Tax	112,932	118,776	114,416
16/20M Vehicle Tax	43,556	40,364	47,182
Commercial Vehicle Tax	336,497	361,504	340,708
Watercraft Tax		59,998	83,706
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcohol Tax	790,059	750,000	800,000
City/County Highway Tax	1,771,960	1,900,000	2,000,000
Franchise	340,863	350,000	360,000
Special Assessments	3,282,032	3,180,000	3,000,000
Intergovernmental	1,380,001	2,500,000	4,000,000
Charges for Servcies	2,365,064	2,500,000	3,500,000
License, Fines, Fees and Permits	2,249,201	3,100,000	4,000,000
Other	2,516,199	1,017,303	5,146,350
Transfers from HD for indirect costs	600,474	0	0
Transfer from SW for indirect costs	356,414	450,000	450,000
Transfer from MV for YE balance	91,414	100,000	100,000
Transfer from Sewer Districts for indirect cost	5,762	36,000	36,000
Transfer from Sewer Districts for PW Service	30,800		
Transfer from COP fund	42		
Reserves			300,000
In Lieu of Taxes (IRB)	284,467	298,013	
Interest on Idle Funds	2,759,519	600,000	
Neighborhood Revitalization Rebate	-959,345	-860,721	-962,141
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,755,930**	**128,841,098**	**34,274,546**
Resources Available:	**153,645,567**	**165,077,100**	**71,997,432**

SHAWNEE COUNTY 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	153,645,567	165,077,100	71,997,432
Expenditures:			
General Expenses	3,844,339	5,633,200	6,204,235
Audit Finance	572,849	649,667	658,000
Appraiser	2,022,193	2,191,335	2,384,157
Board of County Commissioners	522,389	549,324	576,602
County Clerk	899,828	984,088	1,021,555
Community Corrections	466,547	941,955	1,100,559
County Counselor	730,974	793,951	818,967
District Attorney	5,124,994	6,577,202	7,417,747
District Court	2,604,639	2,631,860	2,994,863
Debt Service	8,203,981	8,995,563	7,524,107
Department of Corrections	28,852,087	29,257,275	35,298,669
Elections Commissioner	1,695,566	1,704,946	2,119,363
Emergency Management	383,685	419,825	435,205
Facilities Management	859,294	1,119,582	1,321,003
Health Department	2,130,943	2,162,972	3,071,435
Human Resources	467,622	541,415	667,520
Information Technology	3,581,578	4,041,678	4,187,951
Medical Examiner	596,545	611,458	626,744
Noxious Weeds	309,471	341,659	401,442
Parks & Recreation	16,216,981	17,126,102	18,418,127
Planning	327,084	337,412	494,250
Public Works	9,194,777	9,783,076	10,297,087
Register of Deeds	314,467	342,910	337,748
Sheriff	21,091,340	22,254,505	23,196,971
Treasurer	637,841	683,991	708,709
Allocations	5,757,551	6,677,263	7,282,140
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
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	117,409,565	127,354,214	139,565,156
Cash Forward (2024 column)			37,722,886
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**117,409,565**	**127,354,214**	**177,288,042**
Unencumbered Cash Balance Dec 31	36,236,002	37,722,886	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	149,488,258	161,349,130	177,288,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	177,288,042
		Tax Required	105,290,610
	Delinquent Comp Rate:	2.0%	2,105,812
		Amount of 2023 Ad Valorem Tax	107,396,422

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Expenses			
Contractual	2,488,280	2,389,500	2,676,835
Commodities	(173,309)	145,900	233,400
Contingency	551,168	1,000,000	1,000,000
Transfer to Equipment Fund	721,780	2,097,800	1,544,000
Transfer to Bldg Maint Fund	256,420		500,000
Transfer to Special Revenue Fd			250,000
Total	3,844,339	5,633,200	6,204,235
Audit Finance			
Personnel	553,933	632,917	639,450
Contractual	11,246	12,150	13,950
Commodities	7,670	4,600	4,600
Total	572,849	649,667	658,000
Appraiser			
Personnel	1,886,628	2,072,375	2,264,122
Contractual	71,801	93,260	94,335
Commodities	13,764	25,700	25,700
Transfer to Retirement Fd	50,000		
Total	2,022,193	2,191,335	2,384,157
Board of County Commissioners			
Personnel	492,006	523,527	550,171
Contractual	13,203	20,747	21,131
Commodities	5,180	5,050	5,300
Transfer to County Project Fd	12,000		
Total	522,389	549,324	576,602
County Clerk			
Personnel	890,651	953,131	1,004,180
Contractual	3,684	9,700	9,700
Commodities	5,493	7,475	7,675
Transfer to Retirement Fd		13,782	
Total	899,828	984,088	1,021,555
Community Corrections			
Personnel	377,818	712,616	885,274
Contractual	74,428	198,525	195,485
Commodities	14,301	26,800	19,800
Transfer to Retirement Fd		4,014	
Total	466,547	941,955	1,100,559
County Counselor			
Personnel	637,198	707,524	734,707
Contractual	28,583	51,046	55,135
Commodities	19,538	28,335	29,125
Transfer to Retirement Fd	45,655	7,046	
Total	730,974	793,951	818,967
District Attorney			
Personnel	4,820,302	6,231,144	7,071,689
Contractual	252,876	314,458	314,458
Commodities	41,816	31,600	31,600
Transfer to Special Revenue Fd	10,000		
Total	5,124,994	6,577,202	7,417,747
Total - Page 6b	**14,184,113**	**18,320,722**	**20,181,822**

SHAWNEE COUNTY 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
District Court			
Personnel	295,795	421,562	463,824
Contractual	1,998,646	1,883,325	2,255,265
Commodities	170,198	326,973	275,774
Transfer to County Project Fd	120,000		
Transfer to Bldg Maint Fund	20,000		
Total	2,604,639	2,631,860	2,994,863
Debt Service			
Principal Payments	6,621,570	6,814,491	5,535,000
Interest Payments	1,573,846	2,181,072	1,989,107
Fees	8,565		
Total	8,203,981	8,995,563	7,524,107
Department of Corrections			
Personnel	19,870,003	21,015,165	26,541,000
Contractual	7,320,469	7,736,611	8,210,519
Commodities	682,224	505,499	547,150
Transfer to Retirement Fd	50,000		
Transfer to Bldg Maint Fund	779,391		
Transfer to County Project Fd	150,000		
Total	28,852,087	29,257,275	35,298,669
Elections Commissioner			
Personnel	1,052,634	1,000,146	1,249,953
Contractual	605,184	628,300	822,510
Commodities	37,748	76,500	46,900
Total	1,695,566	1,704,946	2,119,363
Emergency Management			
Personnel	249,738	321,425	332,805
Contractual	71,187	83,350	83,350
Commodities	62,760	15,050	19,050
Total	383,685	419,825	435,205
Facilities Management			
Personnel	518,742	804,932	872,765
Contractual	214,367	188,750	294,038
Commodities	99,810	125,900	154,200
Transfer to Bldg Maint Fund	26,375		
Total	859,294	1,119,582	1,321,003
Health Department			
Personnel		1,300,505	2,405,490
Contractual		514,594	331,927
Commodities		347,873	334,018
Transfer to Health Dept Fund	2,130,943		
Total	2,130,943	2,162,972	3,071,435
Human Resources			
Personnel	430,272	514,735	633,724
Contractual	12,137	22,096	22,646
Commodities	7,213	4,584	11,150
Transfer to County Project Fd	18,000		
Total	467,622	541,415	667,520
Total - Page 6c	**45,197,817**	**46,833,438**	**53,432,165**

SHAWNEE COUNTY 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Information Technology			
Personnel	2,126,724	2,528,413	2,601,139
Contractual	1,060,976	1,107,415	1,167,962
Commodities	241,788	405,850	418,850
Transfer to County Project Fd	115,000		
Transfer to Bldg Maint Fund	37,090		
Total	3,581,578	4,041,678	4,187,951
Medical Examiner			
Contractual	596,545	611,458	626,744
Total	596,545	611,458	626,744
Noxious Weeds			
Salaries	231,175	272,979	324,837
Contractual	31,988	27,500	31,375
Commodities	(39,735)	41,180	45,230
Transfer to Bldg Maint Fd	86,043		
Total	309,471	341,659	401,442
Parks & Recreation			
Personnel	8,084,123	10,056,544	10,638,854
Contractual	5,107,736	4,704,855	5,276,392
Commodities	2,006,165	1,819,047	1,910,460
Transfer to Bldg Maint Fd	1,018,957	525,000	525,000
Transfer to Retirement Fd		20,656	67,421
Total	16,216,981	17,126,102	18,418,127
Planning			
Personnel	290,902	328,897	485,735
Contractual	3,022	3,425	3,425
Commodities	4,850	5,090	5,090
Transfer to County Project Fd	28,310		
Total	327,084	337,412	494,250
Public Works			
Personnel	3,836,248	5,406,125	5,597,621
Contractual	1,100,447	486,551	417,266
Commodities	2,125,034	1,890,400	2,282,200
Transfer to Infrastructure Fund	650,000		
Transfer to Spec Hwy Fund	1,483,048	2,000,000	2,000,000
Total	9,194,777	9,783,076	10,297,087
Register of Deeds			
Salaries	309,140	337,569	332,399
Contractual	2,630	2,825	2,833
Commodities	2,697	2,516	2,516
Total	314,467	342,910	337,748
Sheriff			
Personnel	18,082,372	19,978,454	20,906,088
Contractual	1,519,206	1,618,347	1,715,672
Commodities	1,318,126	657,704	575,211
Transfer to Retirement Fd	100,502		
Transfer to Bldg Maint Fd	68,321		
Transfer to Special Revenue Fd	2,813		
Total	21,091,340	22,254,505	23,196,971
			7
Total - Page 6d	**51,632,243**	**54,838,800**	**57,960,320**

SHAWNEE COUNTY 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Treasurer			
Personnel	579,475	638,104	661,761
Contractual	28,420	40,805	41,775
Commodities	3,757	5,082	5,173
Transfer to Retirement Fd	26,189		
Total	637,841	683,991	708,709
Allocations			
Ambulance	350,000	350,000	372,500
Animal Shelter	130,000	145,000	146,000
Community Resource Council	35,000	40,000	40,000
Conservation District	47,000	52,000	57,000
Extension Council	601,748	610,100	623,220
Stormont Vail Events Center	500,959	1,125,033	1,447,816
Fair Board	75,000	80,000	95,000
Mental Health	2,000,000	2,000,000	2,250,000
Mental Retardation	996,344	999,130	1,029,104
Programs for the Elderly	691,500	727,000	744,500
Social Service Grants	190,000	206,000	232,000
Health Access	110,000	110,000	110,000
Safe Streets	15,000	18,000	20,000
Drug Court - Transfer to Spec Rev Fd	15,000	15,000	15,000
SVEC - Transfer to Bldg Maint Fd	0	200,000	100,000
Total	5,757,551	6,677,263	7,282,140
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	6,395,392	7,361,254	7,990,849

SHAWNEE COUNTY 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	14,184,113	18,320,722	20,181,822
Total - Page 6c	45,197,817	46,833,438	53,432,165
Total - Page 6d	51,632,243	54,838,800	57,960,320
Total - Page 6e	6,395,392	7,361,254	7,990,849
Total Detail Expenditures**	**117,409,565**	**127,354,214**	**139,565,156**

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

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	411,827	377,672	439,553
Receipts:			
Ad Valorem Tax	90,189	90,936	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	11,214	10,378	8,865
Recreational Vehicle Tax		116	103
16/20 M Vehicle Tax		39	43
Commercial Vehicle Tax		353	308
Watercraft Tax		59	76
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-874
Miscellaneous	4,079		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	105,482	101,881	8,521
Resources Available:	517,309	479,553	448,074
Expenditures:			
Personnel Costs	6,880	7,000	7,500
Professional Services	32,756	33,000	92,500
Claims and Judgments	100,001		
Cash Forward (2024 column)			439,553
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	139,637	40,000	539,553
Unencumbered Cash Balance Dec 31	377,672	439,553	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	471,135	513,100	539,553
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	539,553
		Tax Required	91,479
	Delinquent Comp Rate:	2.0%	1,830
		Amount of 2023 Ad Valorem Tax	93,309

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Department**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,177,089	1,382,732	0
Receipts:			
Grant Revenue	1,902,120		0
Charges for Services	699,759	104,000	
Issuance of Capital Leases	23,602		
Transfers In from General Fund	2,130,943		
Miscellaneous	97,113		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,853,537**	**104,000**	**0**
Resources Available:	**6,030,626**	**1,486,732**	**0**
Expenditures:			
Personnel Costs	2,997,199		0
Services and Fees	478,246		
Supplies and Materials	205,745		
Bad Debt Expense	169,886		
Transfers Out to General Fund	600,474	1,486,732	
Transfers Out to Federal Grants	192,825		
Transfers Out to State Grants	3,519		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,647,894**	**1,486,732**	**0**
Unencumbered Cash Balance Dec 31	1,382,732	0	0
2022/2023/2024 Budget Authority Amount:	8,804,774	928,222	0
		See Tab C	

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,332	140,108	0
Receipts:			
Tax Revenue	195,682	200,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**195,682**	**200,000**	**300,000**
Resources Available:	**212,014**	**340,108**	**300,000**
Expenditures:			
Allocations	71,906	340,108	300,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	71,906	340,108	300,000
Unencumbered Cash Balance Dec 31	140,108	0	0
2022/2023/2024 Budget Authority Amount:	62,243	86,332	300,000
	See Tab A	See Tab C	

CPA Summary

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug Prog**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcohol Liquor Tax	50,601	52,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50,601**	**52,000**	**60,000**
Resources Available:	**50,601**	**52,000**	**60,000**
Expenditures:			
Allocations	37,445	35,000	40,000
Transfer to Spec Rev Fund - Drug Court	13,156	17,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,601**	**52,000**	**60,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	45,000	60,000	60,000

See Tab A

Adopted Budget

911 Telephone	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,479,255	1,330,230	1,030,230
Receipts:			
911 Fees	1,195,292	1,400,000	1,600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,195,292**	**1,400,000**	**1,600,000**
Resources Available:	**2,674,547**	**2,730,230**	**2,630,230**
Expenditures:			
Services and Fees	844,317	1,200,000	1,400,000
Debt Service	500,000	500,000	500,000
Cash Forward (2024 column)			730,230
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,344,317**	**1,700,000**	**2,630,230**
Unencumbered Cash Balance Dec 31	1,330,230	1,030,230	0
2022/2023/2024 Budget Authority Amount:	2,797,893	3,299,255	2,630,230

CPA Summary

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,994,756	9,446,527	10,567,972
Receipts:			
Charges for Services	14,883,502	17,000,000	18,000,000
Gain on Sales of Capital Assets	17,571		
Interest on Idle Funds			
Miscellaneous	105,990		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**15,007,063**	**17,000,000**	**18,000,000**
Resources Available:	**26,001,819**	**26,446,527**	**28,567,972**
Expenditures:			
Personnel Costs	8,676,556	9,000,000	9,500,000
Services and Fees	3,774,248	4,000,000	4,500,000
Supplies and Materials	2,598,253	2,478,555	3,600,000
Bad Debt Expense	24,000		
Captial Outlay	1,117,538		
Transfer to General Fund	356,414	400,000	400,000
Cash Forward (2024 column)			10,567,972
Miscellaneous	8,283		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,555,292**	**15,878,555**	**28,567,972**
Unencumbered Cash Balance Dec 31	9,446,527	10,567,972	0
2022/2023/2024 Budget Authority Amoun	24,187,242	15,878,555	28,567,972

Adopted Budget

Public Building Commission	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44	20,009,897	10,009,897
Receipts:			
Bond Proceeds	18,715,000		5,000,000
Bond Premium	1,292,812		10,000,000
Transfer from Sales Tax Fund	2,999,977	5,000,000	
Miscellaneous	2,089		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**23,009,878**	**5,000,000**	**15,000,000**
Resources Available:	**23,009,922**	**25,009,897**	**25,009,897**
Expenditures:			
Debt Service	2,997,400	5,000,000	5,000,000
Capital Outlay		10,000,000	10,000,000
Cash Forward (2024 column)			10,009,897
Miscellaneous	2,625		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,000,025**	**15,000,000**	**25,009,897**
Unencumbered Cash Balance Dec 31	20,009,897	10,009,897	0
2022/2023/2024 Budget Authority Amoun	3,100,011	3,200,044	25,009,897

See Tab C

CPA Summary

SHAWNEE COUNTY 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Certificates of Participation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39	2,500	0
Receipts:			
Interest on Idle Funds	2,503	5,000	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,503**	**5,000**	**7,500**
Resources Available:	**2,542**	**7,500**	**7,500**
Expenditures:			
Services and Fees		7,500	7,500
Transfer Out to General Fund	42		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**42**	**7,500**	**7,500**
Unencumbered Cash Balance Dec 31	2,500	0	0
2022/2023/2024 Budget Authority Amount:	0	7,500	7,500

See Tab A

Adopted Budget

Corvonavirus Relief Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,260	181,580	0
Receipts:			
Grant Revenue	8,996,375	24,488,382	25,000,000
Interest on Idle Funds	27,171		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,023,546**	**24,488,382**	**25,000,000**
Resources Available:	**9,054,806**	**24,669,962**	**25,000,000**
Expenditures:			
Personnel Costs	2,668,564	3,000,000	0
Services and Fees	4,978,516	6,000,000	7,000,000
Supplies and Materials	509,032	500,000	500,000
Capital Outlay	717,114	15,169,962	17,500,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,873,226**	**24,669,962**	**25,000,000**
Unencumbered Cash Balance Dec 31	181,580	0	0
2022/2023/2024 Budget Authority Amount:	0	25,000,000	25,000,000

See Tab A

CPA Summary

SHAWNEE COUNTY **NON-BUDGETED FUNDS (A)** 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Special Parks & Rec		(2) Fund Name: Employee Retirement		(3) Fund Name: Westlawn Cemetary		(4) Fund Name: Sewer Districts		(5) Fund Name: Sales Tax		
Unencumbered Cash Balance Jan 1	846,206	Unencumbered Cash Balance Jan 1	3,965,816	Unencumbered Cash Balance Jan 1	67,418	Unencumbered Cash Balance Jan 1	1,790,314	Unencumbered Cash Balance Jan 1	7,452,537	Total 14,122,291
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for Services	2,500,129			Charges for Services	80,380	Charges for Services	2,208,240	Sales Tax	9,923,385	
Issuance of Leases	742,991					Property Taxes	41,944			
						Issuance of Debt	37,995			
						Other	1,205			
		Transfer In from GF	272,346							
Total Receipts	3,243,120	Total Receipts	272,346	Total Receipts	80,380	Total Receipts	2,289,384	Total Receipts	9,923,385	15,808,615
Resources Available:	4,089,326	Resources Available:	4,238,162	Resources Available:	147,798	Resources Available:	4,079,698	Resources Available:	17,375,922	29,930,906
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	608,805	Personnel Costs	433,118	Personnel Costs	20,321	Debt Service	769,830	Debt Service	850,000	
Services and Fees	752,603			Services and Fees	62,885	Services and Fees	974,955	Services and Fees	12,120	
Supplies and Material	679,127			Supplies and Material	3,634	Supplies and Material	90,155	Economic Dev	1,517,045	
Capital Outlay	758,320					Capital Outlay	13,840	Capital Outlay	7,652	
								Transfer Out to PBC	2,999,977	
Transfer Out to Bldg Mnt	30,000					Transfer to Gen Fd	36,562	Transfer Out to Bridge	1,316,667	
Total Expenditures	2,828,855	Total Expenditures	433,118	Total Expenditures	86,840	Total Expenditures	1,885,342	Total Expenditures	6,703,461	11,937,616
Cash Balance Dec 31	1,260,471	Cash Balance Dec 31	3,805,044	Cash Balance Dec 31	60,958	Cash Balance Dec 31	2,194,356	Cash Balance Dec 31	10,672,461	17,993,290 **
										17,993,290 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY **NON-BUDGETED FUNDS (B)** 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Community Corrections		(2) Fund Name: Technology Funds		(3) Fund Name: Motor Vehicle		(4) Fund Name: pecial Hwy,Bridge,Machine		(5) Fund Name: Special Revenue		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,450	Cash Balance Jan 1	1,064,570	Cash Balance Jan 1	48,595	Cash Balance Jan 1	4,989,387	Cash Balance Jan 1	4,449,689	10,555,691
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	1,343,536	Fees	365,085	Fees	1,533,966	Fees	5,362	Charges for Services	939,705	
Other	115,089	Issuance of Debt	44,115			Proceeds from Sale	56,825	Intergovernmental	297,793	
								Fees	112,851	
								Other	362,861	
						Transfer In from GF	1,483,048	Proceeds from Sale	4,600	
						Transfer In from CP	6,246	Transfers In from Alc	13,156	
						Transfer In from Infr	15,913	Transfers In from GF	27,813	
Total Receipts	1,458,625	Total Receipts	409,200	Total Receipts	1,533,966	Total Receipts	1,567,394	Total Receipts	1,758,779	6,727,964
Resources Available:	1,462,075	Resources Available:	1,473,770	Resources Available:	1,582,561	Resources Available:	6,556,781	Resources Available:	6,208,468	17,283,655
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	1,207,692	Personnel Costs	66,553	Personnel Costs	1,307,579	Personnel Costs	0	Personnel Costs	123,734	
Services and Fees	257,395	Services and Fees	123,022	Services and Fees	89,956	Services and Fees	9,988	Services and Fees	1,219,528	
Supplies and Material	29,918	Supplies and Material	116,666	Supplies and Material	29,342	Supplies and Material	0	Supplies and Material	325,963	
		Capital Outlay	60,132	Capital Outlay	0	Capital Outlay	699,452	Capital Outlay	367,255	
				Transfer Out to GF	91,414	Transfer Out to Bridge	1,516,298			
				Transfer Out to WC	13,839	Transfer Out to Infra	40,000			
Total Expenditures	1,495,005	Total Expenditures	366,373	Total Expenditures	1,532,130	Total Expenditures	2,265,738	Total Expenditures	2,036,480	7,695,726
Cash Balance Dec 31	-32,930	Cash Balance Dec 31	1,107,397	Cash Balance Dec 31	50,431	Cash Balance Dec 31	4,291,043	Cash Balance Dec 31	4,171,988	9,587,929 **
	See Tab B									9,587,929 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY **NON-BUDGETED FUNDS (C)** 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Federal Grants		State Grants		Building Maintenance		Bridge Projects		County Projects		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-264,344	Cash Balance Jan 1	-5,538	Cash Balance Jan 1	3,812,047	Cash Balance Jan 1	1,430,940	Cash Balance Jan 1	1,170,437	6,143,542
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	3,818,374	Grant Revenue	1,988,674	Charges for Services	326,970			Licenses	2,423	
				Intergovermental	32,736			Other	76,769	
				Other	150,735					
				Issuance of Leases	98,185					
				Proceeds from Sale	26,173					
				Transfer In from GF	2,292,597					
				Transfer In from EF	718,510	Transfer In from Hwy	1,516,298			
Transfer In from HD	192825	Transfer In from	3,519	Transfer In from PR	30,000	Transfer In from ST	1,316,667	Transfer In from GF	443,310	
Total Receipts	4,011,199	Total Receipts	1,992,193	Total Receipts	3,675,906	Total Receipts	2,832,965	Total Receipts	522,502	13,034,765
Resources Available:	3,746,855	Resources Available:	1,986,655	Resources Available:	7,487,953	Resources Available:	4,263,905	Resources Available:	1,692,939	19,178,307
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	1,991,305	Personnel Costs	953,900	Personnel Costs	0	Personnel Costs	0	Personnel Costs	166,720	
Services and Fees	643,065	Services and Fees	387,341	Services and Fees	1,731,854	Services and Fees	0	Services and Fees	311,426	
Supplies and Material	227,264	Supplies and Material	208,596	Supplies and Material	225,415	Supplies and Material	0	Supplies and Material	55,445	
Capital Outlay	1,185,552	Capital Outlay	571,864	Capital Outlay	333,313	Capital Outlay	2,066,507	Capital Outlay	0	
								Transfer Out to Hwy	6,246	
Total Expenditures	4,047,186	Total Expenditures	2,121,701	Total Expenditures	2,290,582	Total Expenditures	2,066,507	Total Expenditures	539,837	11,065,813
Cash Balance Dec 31	-300,331	Cash Balance Dec 31	-135,046	Cash Balance Dec 31	5,197,371	Cash Balance Dec 31	2,197,398	Cash Balance Dec 31	1,153,102	8,112,494 **
	See Tab B		See Tab B							8,112,494 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY **NON-BUDGETED FUNDS (D)** 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-D

(1) Fund Name: Equipment Fund		(2) Fund Name: Infrastructure		(3) Fund Name: Special Assessments		(4) Fund Name: Workers' Compensation		(5) Fund Name: Health Insurance		
Unencumbered Cash Balance Jan 1	5,178,524	Unencumbered Cash Balance Jan 1	702,251	Unencumbered Cash Balance Jan 1	-595,480	Unencumbered Cash Balance Jan 1	2,059,039	Unencumbered Cash Balance Jan 1	7,788,962	15,133,296
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Intergovernmental	730,565			Charges for Services	2,071,297	Charges for Services	12,532,794	
						Other	1,234,868	Other	450,219	
		Transfer In from GF	650,000							
Transfer In from GF	721,780	Transfer In from Hwy	40,000			Transfer In from MV	13,839			
Total Receipts	721,780	Total Receipts	1,420,565	Total Receipts	0	Total Receipts	3,320,004	Total Receipts	12,983,013	18,445,362
Resources Available:	5,900,304	Resources Available:	2,122,816	Resources Available:	-595,480	Resources Available:	5,379,043	Resources Available:	20,771,975	33,578,658
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	0	Personnel Costs	0	Personnel Costs	0	Personnel Costs	38,652	Personnel Costs	0	
Services and Fees	582,329	Services and Fees	524,395	Services and Fees	2,550	Services and Fees	89,299	Services and Fees	1,333,685	
Supplies and Material	244,962	Supplies and Material	0	Supplies and Material	0	Supplies and Material	0	Supplies and Material	7,498	
Capital Outlay	1,180,720	Capital Outlay	0	Capital Outlay	0	Claims	972,289	Capital Outlay	10,737,579	
Transfer Out to Bldg	718,510	Transfer Out to Hwy	15,913							
Total Expenditures	2,726,521	Total Expenditures	540,308	Total Expenditures	2,550	Total Expenditures	1,100,240	Total Expenditures	12,078,762	16,448,381
Cash Balance Dec 31	3,173,783	Cash Balance Dec 31	1,582,508	Cash Balance Dec 31	-598,030	Cash Balance Dec 31	4,278,803	Cash Balance Dec 31	8,693,213	17,130,277 **
					See Tab B					17,130,277 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

SHAWNEE COUNTY

will meet on August 21, 2023 at 5:30 pm at 707 SE Quincy, Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	117,409,565	50.949	127,354,214	49.815	177,288,042	107,396,422	48.626
Special Liability	139,637	0.050	40,000	0.046	539,553	93,309	0.042
Health Department	4,647,894		1,486,732				
Transient Guest Tax	71,906		340,108		300,000		
Special Alcohol & Drug Prog	50,601		52,000		60,000		
911 Telephone	1,344,317		1,700,000		2,630,230		
Solid Waste	16,555,292		15,878,555		28,567,972		
Public Building Commission	3,000,025		15,000,000		25,009,897		
Certificates of Participation	42		7,500		7,500		
Corvonavirus Relief Fund	8,873,226		24,669,962		25,000,000		
Non-Budgeted Funds-A	11,937,616						
Non-Budgeted Funds-B	7,695,726						
Non-Budgeted Funds-C	11,065,813						
Non-Budgeted Funds-D	16,448,381						
Totals	199,240,041	50.999	186,529,071	49.861	259,403,194	107,489,731	48.668
						Revenue Neutral Rate **	*45.468*
Less: Transfers	15,973,693		450,000		450,000		
Net Expenditure	183,266,348		186,079,071		258,953,194		
Total Tax Levied	100,703,421		100,703,421		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,834,752,195		2,019,750,835		2,208,625,711		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	28,465,000	23,840,000	19,065,000
Revenue Bonds	26,255,000	24,310,000	41,000,000
Other	6,618,503	6,499,026	5,655,152
Lease Pur. Princ.	26,111,758	22,979,718	20,430,635
Total	87,450,261	77,628,744	86,150,787

*Tax rates are expressed in mills

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

Cynthia A. Beck

County Clerk

SHAWNEE COUNTY 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	110,024,400	49.816	962,141
Special Liability	100,000	0.045	874
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
TOTAL	110,124,400	49.861	963,015

2023 July 1 Valuation: 2,208,625,711

Valuation Factor: 2,208,625.711

Neighborhood Revitalization Subj to Rebate: 19,313,990

Neighborhood Revitalization factor: 19,313.990

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

RESOLUTION NO. 2023-45

NOTIFICATION OF INTENT TO EXCEED REVENUE NEUTRAL RATE

WHEREAS, K.S.A. 79-2988 establishes procedures for taxing subdivisions when adopting budgets that levy ad valorem taxes; and

WHEREAS, the Board of County Commissioners of Shawnee County, Kansas is also required by State law to levy ad valorem taxes to fund the budgets of both elected and appointed officials so that various functions can be performed by those officials as required by State law; and

WHEREAS, the Board of County Commissioners of Shawnee County, Kansas has received and reviewed budget requests for 2024 from those elected and appointed officials; and

WHEREAS, the Board of County Commissioners of Shawnee County, Kansas is required by State law to act as the governing body for Shawnee County Sewer District 2 and Shawnee County Sewer District 6;

NOW, THEREFORE, The Board of County Commissioners of the County of Shawnee, Kansas, meeting in regular session this 20th day of July, 2023, and intending to exercise the authority granted to it by the Kansas Legislature, as described above, does hereby resolve as follows:

1. The Shawnee County Clerk is hereby notified by the Board of County Commissioners of Shawnee County, Kansas that it intends to exceed the revenue neutral rate as established in K.S.A. 79-2988 for 2024 for each taxing district for which it is required by law to sit as its governing body. Such districts include specifically: 1) Shawnee County, Kansas—proposed mill levy rate is 49.861; 2)

Shawnee County Sewer District 2—proposed mill levy rate is 7.561; and 3) Shawnee County Sewer District 6—proposed mill levy rate is 20.836.

2. The Shawnee County Clerk shall notify the public, in accordance with K.S.A. 79-2988, that a public hearing will be held on August 21, 2023, at 5:30 p.m. in the Shawnee County Commission Office, 707 SE Quincy Street, Topeka, KS 66603.

3. This Resolution shall become effective upon its adoption.

BOARD OF COUNTY COMMISSIONERS
SHAWNEE COUNTY, KANSAS

William D. Riphahn, Chair

Kevin J. Cook, Vice-Chair

Aaron D. Mays, Member

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

ATTEST:

Cynthia A. Beck, Shawnee County Clerk

APPROVED AS TO FORM AND LEGALITY
BY THE SHAWNEE COUNTY COUNSELOR'S OFFICE
DATE 7-20-23 BY

First published in The Topeka Metro News, Monday, August 14, 2023.

SHAWNEE COUNTY

CORRECTED--ORIGINAL PUBLICATION ON AUGUST 7, 2023

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

SHAWNEE COUNTY

will meet on August 21, 2023 at 5:30 pm at 707 SE Quincy, Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Propesed Estimated Tax Rate*
General	117,409,565	50.949	127,354,214	49.815	179,581,496	110,032,162	49.819
Special Liability	139,637	0.050	40,000	0.046	539,553	93,309	0.042
Health Department	4,647,894		1,486,732				
Transient Guest Tax	71,906		340,108		300,000		
Special Alcohol & Drug Prog	50,601		52,000		60,000		
911 Telephone	1,344,317		1,700,000		2,630,230		
Solid Waste	16,555,292		15,878,555		28,567,972		
Public Building Commission	3,000,025		15,000,000		25,009,897		
Certificates of Participation	42		7,500		7,500		
Corvonavirus Relief Fund	8,873,226		24,669,962		25,000,000		
Non-Budgeted Funds-A	11,937,616						
Non-Budgeted Funds-B	7,695,726						
Non-Budgeted Funds-C	11,066,253						
Non-Budgeted Funds-D	16,448,381						
Totals	199,240,481	50.999	186,529,071	49.861	261,696,648	110,125,471	49.861
						*Revenue Neutral Rate ** *	*45.468*
Less: Transfers	16,026,194		450,000		450,000		
Net Expenditure	183,214,287		186,079,071		261,246,648		
Total Tax Levied	100,703,421		100,703,421		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,834,752,195		2,019,750,835		2,208,631,711		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	28,465,000	23,340,000	19,065,000
Revenue Bonds	26,255,000	24,310,000	41,000,000
Other	6,618,503	6,499,026	5,655,152
Lease Pur. Princ.	26,111,758	22,979,718	20,430,635
Total	87,450,261	77,628,744	86,150,787

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of Ad Valorem Tax	Estimated Valuation
Sewer District # 2	17,507	8.600	53,345	7.561	31,475	26,295	3,477,621
Sewer District # 6	17,203	23.509	45,890	20.836	27,284	20,486	983,203

*Tax rates are expressed in mills

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

Cynthia A. Beck
County Clerk

Page No.

8/14

19

First published in The Topeka Metro News, Monday, August 7, 2023.

SHAWNEE COUNTY 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
SHAWNEE COUNTY
will meet on August 21, 2023 at 5:30 pm at 707 SE Quincy, Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Shawnee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	117,409,565	50.949	127,354,214	49.815	180,021,996	110,481,470	50.023
Special Liability	139,637	0.050	40,000	0.046	539,553	93,309	0.042
Health Department	4,647,894		1,486,732				
Transient Guest Tax	71,906		340,108		300,000		
Special Alcohol & Drug Prog	50,601		52,000		60,000		
911 Telephone	1,344,317		1,700,000		2,630,230		
Solid Waste	16,555,292		15,878,555		28,567,972		
Public Building Commission	3,000,025		15,000,000		25,009,897		
Certificates of Participation	42		7,500		7,500		
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Non-Budgeted Funds-A	11,937,616						
Non-Budgeted Funds-B	7,695,726						
Non-Budgeted Funds-C	11,066,253						
Non-Budgeted Funds-D	16,448,381						
Totals	199,240,481	50.999	186,529,071	49.861	262,137,148	110,574,779	50.065
						*Revenue Neutral Rate ** *	45.468
Less: Transfers	16,026,194		450,000		450,000		
Net Expenditure	183,214,287		186,079,071		261,687,148		
Total Tax Levied	100,703,421		100,703,421		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,834,752,195		2,019,750,835		2,208,631,711		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	28,465,000	23,840,000	19,065,000
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Total	87,450,261	77,628,744	86,150,787

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of Ad Valorem Tax	Estimated Valuation	Estimated Tax Rate*	**Revenue Neutral Rate Tax Rate*
Sewer District # 2	17,507	8.600	53,345	7.561	31,475	26,295	3,477,621	7.561	7.630
Sewer District # 6	17,203	23.309	45,890	20.836	27,284	20,486	983,203	20.836	21.116

*Tax rates are expressed in mills

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

Cynthia A. Beck
County Clerk

Page No.

8/7

20

The Topeka Metro News

800 SW Jackson St., Ste. 1118
Topeka, KS 66612-1244
(785) 232-8600

ATTN: CYNTHIA BECK
SHAWNEE COUNTY CLERK
200 SE 7TH ST RM 107
TOPEKA KS 66603-3963

Proof of Publication

STATE OF KANSAS, SHAWNEE COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Topeka Metro News which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Shawnee County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING - EXCEED REVENUE NEUTRAL RATE
& BUDGET HEARING
8/7/23

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 7, 2023

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L14168
Publication Fees: $36.00

RESOLUTION NO. 2023-_56_____

A RESOLUTION OF SHAWNEE COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE BUDGET YEAR OF 2024

WHEREAS, the Shawnee County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Shawnee County Clerk provided notice of the public hearing on the Revenue Neutral Rate on August 7, 2023; and

WHEREAS, the Revenue Neutral Rate for the budget year 2024 for Shawnee County was calculated as 45.468 mills by the County Clerk; and

WHEREAS, the budget proposed by the Shawnee County Board of County Commissioners for tax year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Shawnee County Board of County Commissioners held a hearing on August 21, 2023, allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Shawnee County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Shawnee County to exceed the Revenue Neutral Rate, and performed a roll call vote after said hearing with each Member voting "yes."

NOW, THEREFORE, BE IT RESOLVED BY THE SHAWNEE COUNTY BOARD OF COUNTY COMMISSIONERS on this 24th Day of August, 2023:

Shawnee County shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.468 mills for the Budget Year 2024.

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 Shawnee County Board of County Commissioners.

BOARD OF COUNTY COMMISSIONERS
SHAWNEE COUNTY, KANSAS
(Signatures and Roll Call Vote) **Yes/No**

William D. Riphahn, Chair — Yes

Kevin J. Cook, Vice-Chair — Yes

Aaron D. Mays, Member — Yes

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

ATTEST:

Cynthia A. Beck, Shawnee County Clerk

Approved as to form and legality by James M. Crowl, Shawnee County Counselor, 8-21-2023