CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Marshall 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	4,923,485	2,807,837	12.938
Debt Service	10-113	7	348,588		
Road & Bridge	68-5,101	8	4,031,480	2,671,239	12.308
Health Nurse	65-204	9	800,450	255,046	1.175
Recycling/HHW	CR#99-06-0	9	87,500	61,599	0.284
Agency on Aging	12-16880	10	466,350	435,461	2.007
Appraiser	19-436	10	284,900	258,810	1.193
Noxious Weed	2-1318	11	104,450	81,710	0.377
Election	25-2201a	11	115,800	77,545	0.357
Solid Waste	CR#87-1	12	619,078	19,478	0.090
Ambulance	65-6113	12	447,450	420,728	1.939
Employee Benefits	12-16,102	13	2,904,000	2,610,024	12.026
		13			
SpecialParks & Rec		14	17,938		
Special Alcohol		14	61,490		
Aging-KDOT		15	333,500		
Health Cap Outlay		15	48,037		
911 Local		16	195,170		
911 Special		16	30,019		
Emerg Mgt Cap Outlay		17	34,658		
Title IIIC		17	466,900		
Special Machinery		18	326,733		
Motor Vehicle Operating		18	32,200		
Election Equipment Reserve		19	26,410		
Nox Weed Cap Outlay		19	78,485		
Appraiser Cap Outlay		20	48,057		
Health Dept Bldg		20	783,612		
Special Road & Bridge		21	1,582,327		
Risk Management		21	274,716		
Capital Improvement			5,065,566		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Non-Budgeted Funds-C		25			
Non-Budgeted Funds-D		26			
Totals		xxxxx	24,539,349	9,699,478	44.694
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		29			217,023,150
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		30			

Revenue Neutral Rate: 44.725

Assisted by:

Address:

Email:

Attest: Nov 1 2023

Sandra K Wilson
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	3,531,410	201,809	4,154	32,661	18,247	1,836
Debt Service						
Road & Bridge	2,625,905	150,063	3,089	24,285	13,567	1,365
Health Nurse	104,381	5,965	123	965	539	54
Recycling/HHW	46,156	2,638	54	427	238	24
Agency on Aging	281,947	16,112	332	2,608	1,457	147
Appraiser	238,763	13,645	281	2,208	1,234	124
Noxious Weed	94,075	5,376	111	870	486	49
Election	45,141	2,580	53	417	233	23
Solid Waste	151,947	8,683	179	1,405	785	79
Ambulance	365,981	20,915	431	3,385	1,891	190
Employee Benefits	2,260,848	129,201	2,660	20,909	11,681	1,175
TOTAL	9,746,554	556,987	11,467	90,140	50,358	5,066

County Treas Motor Vehicle Estimate 556,987

County Treas Recreational Vehicle Estimate 11,467

County Treas 16/20M Vehicle Estimate 90,140

County Treas Commercial Vehicle Tax Estimate 50,358

County Treas Watercraft Tax Estimate 5,066

Motor Vehicle Factor 0.05715

Recreational Vehicle Factor 0.00118

16/20M Vehicle Factor 0.00925

Commercial Vehicle Factor 0.00517

Watercraft Factor 0.00052

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	50,000	1,115,000		KSA 19-120
General	Sheriff's Cap Outlay	50,000	50,000		KSA 19-119
Road & Bridge	Special Road & Bridge	300,000			KSA 68-141g
Motor Vehicle Fund	General	8,710			KSA 8-145
Motor Vehicle Fund	Motor Vehicle Equipme	4,000			KSA 19-119
Agency on Aging	KDOT grant match	68,395	73,755	96,000	Comm Appr
Agency on Aging	Title IIIC	152,000	165,000	150,000	Comm Appr
Road & Bridge	Special Machinery	203,010	100,000		KSA 19-119
Health Nurse	Health Dept. Bldg	199,691	100,000		Comm Appr
	Total	1035806	1603755	246000	
	Adjustments*				
	Adjusted Totals	1035806	1603755	246000	

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

Marshall 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:											
Sewer Project-Series 2002B											
Refunded	7/6/2021	3/1/2041	3.19	187,000	181,000	3/1	3/1	2,887	7,000	2,775	7,000
						9/1		2,775		2,664	
Total G.O. Bonds					**181,000**			**5,662**	**7,000**	**5,439**	**7,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**181,000**			**5,662**	**7,000**	**5,439**	**7,000**

Marshall 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
NONE							
				Totals	**0**	**0**	**0**

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

Marshall 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	3,260,442	3,295,520	1,567,516
Receipts:			
Ad Valorem Tax	2,901,401	3,531,410	xxxxxxxxxxxxxxxx
Delinquent Tax	683		
Motor Vehicle Tax	338,278	181,144	201,809
Recreational Vehicle Tax		3,833	4,154
16/20M Vehicle Tax		19,353	32,661
Commercial Vehicle Tax		16,223	18,247
Watercraft Tax		850	1,836
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,745	3,000	3,000
Other Taxes	25,136	5,000	10,000
Redemption	20,473	5,000	10,000
License Permits & Fees	127,982	95,000	100,000
Reimbursements and Grants	303,637	100,000	100,000
Use of Money and Property	105,726	150,000	120,000
Transfers In	8,710		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,032	-12,080
Miscellaneous	52,097		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,886,868**	**4,097,781**	**589,627**
Resources Available:	**7,147,310**	**7,393,301**	**2,157,143**

Marshall 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:	7,147,310	7,393,301	2,157,143
Expenditures:			
County Commissioners	142,389	164,800	167,200
County Clerk	174,503	192,260	253,725
County Treasurer	195,069	291,500	399,200
County Building & Equipment	0	125,000	110,000
County Attorney	180,036	228,658	230,060
Register of Deeds	153,683	191,840	178,990
Sheriff	1,704,551	2,157,260	2,193,860
County Counselor	44,300	50,850	49,100
District Court	151,651	180,917	187,246
County General	133,088	185,000	170,000
Emergency Management	136,090	131,900	135,830
District Coroner	30,207	35,000	32,000
Computer and Maintenance	86,276	125,000	130,000
Juvenile Detention	10,063	15,000	13,000
Appropriations	567,137	606,370	620,644
Janitor	42,743	51,430	52,630
		0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
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	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	3,751,786	4,732,785	4,923,485
Transfer to Cap Improvement	50,000	1,093,000	
Transfer to Sheriff's Cap Outlay	50,000		
Transfer to Emerg Mgt Cap Outlay			
Transfer to Empl Benefits			
Transfer to Appraiser			
Transfer to Risk Management			
Cash Forward (2024 column)			
Miscellaneous	4		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,851,790**	**5,825,785**	**4,923,485**
Unencumbered Cash Balance Dec 31	3,295,520	1,567,516	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,393,952	6,583,621	4,923,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,923,485
		Tax Required	2,766,342
	Delinquent Comp Rate:	1.5%	41,495
		Amount of 2023 Ad Valorem Tax	2,807,837

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commissioner			
Salaries	84,294	94,000	97,600
Contractual	56,779	65,100	63,100
Commodities	1,316	3,700	5,000
Capital Outlay		2,000	1,500
Total	142,389	164,800	167,200
County Clerk			
Salaries	159,302	179,960	237,075
Contractual	8,425	8,300	12,150
Commodities	5,122	2,000	2,500
Capital Outlay	1,654	2,000	2,000
Total	174,503	192,260	253,725
County Treasurer			
Salaries	165,920	242,000	347,400
Contractual	25,911	40,500	41,800
Commodities	1,958	5,000	6,000
Capital Outlay	1,280	4,000	4,000
Total	195,069	291,500	399,200
County Building and Equipment			
Bldg Improvements & Equipment	0	125,000	110,000
Commodities			
Capital Outlay			
Total	0	125,000	110,000
County Attorney			
Salaries	166,575	212,658	216,360
Contractual	10,674	12,000	9,700
Commodities	2,533	2,000	2,000
Capital Outlay	254	2,000	2,000
Total	180,036	228,658	230,060
Register of Deeds			
Salaries	135,622	178,070	165,000
Contractual	4,515	11,700	11,920
Commodities	5,888	870	870
Capital Outlay	7,658	1,200	1,200
Total	153,683	191,840	178,990
Sheriff			
Salaries	1,252,035	1,431,760	1,494,460
Contractual	232,370	299,500	334,600
Commodities	164,912	311,700	250,500
Capital Outlay	55,234	114,300	114,300
Total	1,704,551	2,157,260	2,193,860
County Counselor			
Salaries			
Contractual	44,300	49,600	48,100
Commodities		1,250	1,000
Capital Outlay			
Total	44,300	50,850	49,100
Total - Page 6b	**2,594,531**	**3,402,168**	**3,582,135**

Marshall 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			
Salaries			
Contractual	137,182	156,400	173,046
Commodities	14,469	5,200	4,200
Capital Outlay		19,317	10,000
Total	151,651	180,917	187,246
Courthouse General			
Salaries			
Contractual	119,218	165,000	150,000
Commodities	13,870	20,000	20,000
Capital Outlay			
Total	133,088	185,000	170,000
Emergency Management			
Salaries	120,151	90,200	93,630
Contractual	11,447	15,950	16,450
Commodities	4,492	22,750	22,750
Capital Outlay		3,000	3,000
Total	136,090	131,900	135,830
District Coroner			
Salaries		5,000	2,000
Contractual Services	30,207	30,000	30,000
Total	30,207	35,000	32,000
Computer & Maintenance			
Salaries			
Contractual	86,276	125,000	130,000
Commodities			
Capital Outlay			
Total	86,276	125,000	130,000
Juvenile Detention			
Salaries			
Contractual	10,063	15,000	13,000
Commodities			
Capital Outlay			
Total	10,063	15,000	13,000
Appropriations			
Kansas National Guard	1,934	1,934	1,934
Economic Development	55,000	75,000	65,000
Soil Conservation	43,500	43,500	44,500
RSVP	20,000	20,000	20,000
Fair	29,600	30,000	30,000
4-H Building	10,500	10,500	10,500
Historical	15,000	15,000	15,000
Extension Council	196,616	207,616	227,368
Mental Health Ret Workshop	55,000	55,000	55,000
Pawnee Mental Health	117,954	121,492	125,030
Marshall County Development Corp	0	4,200	4,200
PEPC	10,000	10,000	10,000
County Sanitarian	12,033	12,128	12,112
Total	567,137	606,370	620,644
Janitor			
Salaries	37,531	42,280	43,480
Commodities	5,212	9,150	9,150
Total	42,743	51,430	52,630
Total - Page 6c	**1,157,255**	**1,330,617**	**1,341,350**

Marshall 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	0	0	0
Total - Page 6d	**0**	**0**	**0**

Marshall 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	0	0	0
Total	0	0	0
Total - Page6e	**0**	**0**	**0**

Marshall 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	2,594,531	3,402,168	3,582,135
Total - Page 6c	1,157,255	1,330,617	1,341,350
Total - Page 6d	0	0	0
Total - Page 6e	0	0	0
Total Detail Expenditures**	**3,751,786**	**4,732,785**	**4,923,485**

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

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	348,366	348,588	348,588
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	9		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Other Taxes	213		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**222**	**0**	**0**
Resources Available:	**348,588**	**348,588**	**348,588**
Expenditures:			
New Debt			348,588
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**348,588**
Unencumbered Cash Balance Dec 31	348,588	348,588	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	348,404	351,418	348,588
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	348,588
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Marshall County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,103,780	4,726,653	1,399,717
Expenditures from detail page:			
	3,404,777	4,002,680	4,031,480
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	3,404,777	4,002,680	4,031,480
Transfer to Special Road and Bridge	300,000	100,000	
Transfer to Special Machinery	203,010	100,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,907,787**	**4,202,680**	**4,031,480**
Unencumbered Cash Balance Dec 31	1,195,993	523,973	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	3,785,400	4,802,680	4,031,480
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,031,480
		Tax Required	2,631,763
	Delinquent Comp Rate:	1.5%	39,476
		Amount of 2023 Ad Valorem Tax	2,671,239

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	812,322	1,195,993	523,973
Receipts:			
Ad Valorem Tax	3,392,232	2,625,905	xxxxxxxxxxxxxxxx
Delinquent Tax	546	0	
Motor Vehicle Tax	215,268	216,124	150,063
Recreational Vehicle Tax		4,571	3,089
16/20M Vehicle Tax		23,090	24,285
Commercial Vehicle Tax		19,356	13,567
Watercraft Tax		1,013	1,365
Special City & County Highway	553,228	604,470	591,230
Other Taxes	31,624		30,000
Reimbursements and grants	92,972	50,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,869	-12,855
Miscellaneous	5,588		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,291,458**	**3,530,660**	**875,744**
Resources Available:	**5,103,780**	**4,726,653**	**1,399,717**

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries	1,040,375	1,187,780	1,216,580
Contractual	461,753	556,400	576,400
Commodities	1,729,399	1,948,500	1,978,500
Capital Outlay	173,250	310,000	260,000
Total	3,404,777	4,002,680	4,031,480
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	3,404,777	4,002,680	4,031,480

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

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Nurse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	744,326	744,660	66,969
Receipts:			
Ad Valorem Tax	252,413	104,381	xxxxxxxxxxxxxxxx
Delinquent Tax	45	0	
Motor Vehicle Tax	18,697	16,082	5,965
Recreational Vehicle Tax		340	123
16/20 M Vehicle Tax		1,718	965
Commercial Vehicle Tax		1,440	539
Watercraft Tax		75	54
Charges for services	464,245	400,000	475,000
Other taxes	2,633		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-477	-442
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**738,033**	**523,559**	**482,204**
Resources Available:	**1,482,359**	**1,268,219**	**549,173**
Expenditures:			
Salaries	254,598	375,000	382,200
Contractual	19,225	26,950	38,950
Commodities	264,185	379,300	379,300
Transfer to Health Bldg	199,691		
Cash Forward (2024 column)		420,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**737,699**	**1,201,250**	**800,450**
Unencumbered Cash Balance Dec 31	744,660	66,969	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,174,200	1,201,250	800,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	800,450
		Tax Required	251,277
	Delinquent Comp Rate:	1.5%	3,769
		Amount of 2023 Ad Valorem Tax	255,046

Adopted Budget **Recycling/HHW**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	61,753	29,311	13,626
Receipts:			
Ad Valorem Tax	11,180	46,156	xxxxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	5,009	712	2,638
Recreational Vehicle Tax		15	54
16/20 M Vehicle Tax		76	427
Commercial Vehicle Tax		64	238
Watercraft Tax		3	24
Charges for services	7,331	10,000	10,000
Reimbursements and grants	5,950		
Other Taxes	749		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-211	-196
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**30,224**	**56,815**	**13,185**
Resources Available:	**91,977**	**86,126**	**26,811**
Expenditures:			
Contractuals	62,666	72,500	87,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**62,666**	**72,500**	**87,500**
Unencumbered Cash Balance Dec 31	29,311	13,626	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	72,500	72,500	87,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,500
		Tax Required	60,689
	Delinquent Comp Rate:	1.5%	910
		Amount of 2023 Ad Valorem Tax	61,599

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Agency on Aging**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	137,193	92,444	17,864
Receipts:			
Ad Valorem Tax	262,222	281,947	xxxxxxxxxxxxxxxx
Delinquent Tax	43		
Motor Vehicle Tax	28,098	16,706	16,112
Recreational Vehicle Tax		353	332
16/20 M Vehicle Tax		1,785	2,608
Commercial Vehicle Tax		1,496	1,457
Watercraft Tax		78	147
Other taxes	3,798		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,290	-1,196
Miscellaneous	2,316		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**296,477**	**301,075**	**19,460**
Resources Available:	**433,670**	**393,519**	**37,324**
Expenditures:			
Salaries	58,590	66,000	78,000
Contractuals	33,042	55,400	57,050
Commodities	6,931	15,500	45,300
Capital Outlay	22,268	0	40,000
Transfer to Title IIIC	152,000	165,000	150,000
Transfer to KDOT	68,395	73,755	96,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**341,226**	**375,655**	**466,350**
Unencumbered Cash Balance Dec 31	92,444	17,864	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	379,495	375,655	466,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	466,350
		Tax Required	429,026
	Delinquent Comp Rate:	1.5%	6,435
		Amount of 2023 Ad Valorem Tax	435,461

Adopted Budget

Appraiser	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,993	39,520	13,478
Receipts:			
Ad Valorem Tax	198,229	238,763	xxxxxxxxxxxxxxxx
Delinquent Tax	40		
Motor Vehicle Tax	16,505	12,627	13,645
Recreational Vehicle Tax		267	281
16/20 M Vehicle Tax		1,349	2,208
Commercial Vehicle Tax		1,131	1,234
Watercraft Tax		59	124
Reimbursementts and grants	4,475		
Other taxes	2,240		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,138	-1,055
Miscellaneous	940		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**222,429**	**253,058**	**16,437**
Resources Available:	**287,422**	**292,578**	**29,915**
Expenditures:			
Salaries	211,730	232,375	240,800
Contractuals	27,478	33,425	30,800
Commodities	4,602	6,000	6,000
Capital Outlay	4,092	7,300	7,300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**247,902**	**279,100**	**284,900**
Unencumbered Cash Balance Dec 31	39,520	13,478	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	259,150	279,100	284,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	284,900
		Tax Required	254,985
	Delinquent Comp Rate:	1.5%	3,825
		Amount of 2023 Ad Valorem Tax	258,810

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,838	22,580	13,455
Receipts:			
Ad Valorem Tax	65,547	94,075	xxxxxxxxxxxxxxxx
Delinquent Tax	13		
Motor Vehicle Tax	5,363		5,376
Recreational Vehicle Tax			111
16/20 M Vehicle Tax			870
Commercial Vehicle Tax			486
Watercraft Tax			49
Reiumbursements and grants	1,620		4,000
Other taxes	790		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-399
Miscellaneous	2,150		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**75,483**	**94,075**	**10,493**
Resources Available:	**98,321**	**116,655**	**23,948**
Expenditures:			
Salaries	39,168	44,500	45,750
Contractual	6,095	7,900	7,900
Commodities	30,478	50,800	50,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**75,741**	**103,200**	**104,450**
Unencumbered Cash Balance Dec 31	22,580	13,455	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	96,200	103,250	104,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	104,450
		Tax Required	80,502
	Delinquent Comp Rate:	1.5%	1,208
		Amount of 2023 Ad Valorem Tax	81,710

Adopted Budget **Election**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	110,196	72,263	36,286
Receipts:			
Ad Valorem Tax	21,734	45,141	xxxxxxxxxxxxxxxx
Delinquent Tax	15		
Motor Vehicle Tax	6,490	1,382	2,580
Recreational Vehicle Tax		29	53
16/20 M Vehicle Tax		148	417
Commercial Vehicle Tax		124	233
Watercraft Tax		6	23
Other taxes	910		
Reimbursements	3,021		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-207	-191
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**32,170**	**46,623**	**3,115**
Resources Available:	**142,366**	**118,886**	**39,401**
Expenditures:			
Salaries	14,100	17,400	19,800
Contractuals	28,958	33,200	40,000
Commodities	27,045	25,000	53,000
Capital Outlay		7,000	3,000
Transfer to Election Equipment			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**70,103**	**82,600**	**115,800**
Unencumbered Cash Balance Dec 31	72,263	36,286	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	100,800	82,600	115,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,800
		Tax Required	76,399
	Delinquent Comp Rate:	1.5%	1,146
		Amount of 2023 Ad Valorem Tax	77,545

CPA Summary

FUND PAGE FOR FUNDS WITH A 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	192,083	266,977	289,401
Receipts:			
Ad Valorem Tax	90,446	151,947	xxxxxxxxxxxxxxx
Delinquent Tax	18		
Motor Vehicle Tax	6,621	5,768	8,683
Recreational Vehicle Tax		122	179
16/20 M Vehicle Tax		616	1,405
Commercial Vehicle Tax		517	785
Watercraft Tax		27	79
Charges for Services	338,634	350,000	300,000
Reimbursements	15,807		
Other taxes	984		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-695	-644
Miscellaneous	36,813		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**489,323**	**508,302**	**310,487**
Resources Available:	**681,406**	**775,279**	**599,888**
Expenditures:			
Salaries	63,227	70,928	72,128
Contractuals	319,936	385,600	395,600
Commodities	31,266	26,350	26,350
Capital Outlay		3,000	125,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**414,429**	**485,878**	**619,078**
Unencumbered Cash Balance Dec 31	266,977	289,401	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	559,530	485,878	619,078
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	619,078
		Tax Required	19,190
	Delinquent Comp Rate:	1.5%	288
		Amount of 2023 Ad Valorem Tax	19,478

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,245	30,296	7,680
Receipts:			
Ad Valorem Tax	296,455	365,981	xxxxxxxxxxxxxxx
Delinquent Tax	63		
Motor Vehicle Tax	24,869	18,881	20,915
Recreational Vehicle Tax		399	431
16/20 M Vehicle Tax		2,017	3,385
Commercial Vehicle Tax		1,691	1,891
Watercraft Tax		89	190
Miscellaneous taxes	3,664		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,674	-1,552
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**325,051**	**387,384**	**25,260**
Resources Available:	**418,296**	**417,680**	**32,940**
Expenditures:			
Contractuals			
Axtell	32,000	32,000	38,400
Frankfort	44,000	44,000	52,800
Marysville	275,000	297,000	311,850
Waterville	37,000	37,000	44,400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**388,000**	**410,000**	**447,450**
Unencumbered Cash Balance Dec 31	30,296	7,680	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	388,000	410,000	447,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	447,450
		Tax Required	414,510
	Delinquent Comp Rate:	1.5%	6,218
		Amount of 2023 Ad Valorem Tax	420,728

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	744,028	405,241	175,356
Receipts:			
Ad Valorem Tax	1,943,478	2,260,848	xxxxxxxxxxxxxxxx
Delinquent Tax	300		
Motor Vehicle Tax	68,527	123,844	129,201
Recreational Vehicle Tax		2,619	2,660
16/20 M Vehicle Tax		13,231	20,909
Commercial Vehicle Tax		11,091	11,681
Watercraft Tax		581	1,175
Reimbursements and grants (ARPA)	79,212	14,000	
Other taxesq	11,705		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-9,099	-8,434
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,103,222**	**2,417,115**	**157,192**
Resources Available:	**2,847,250**	**2,822,356**	**332,548**
Expenditures:			
Personnel services			
Employer portion of insurance	1,476,035	1,700,000	1,850,000
Unemployment	52,894	50,000	55,000
Liability	126,071	137,000	164,000
KPERS	397,249	365,000	425,000
Work Compensation	63,758	70,000	75,000
Social Security	325,786	325,000	335,000
Cash Forward (2024 column)			
Miscellaneous	216		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,442,009**	**2,647,000**	**2,904,000**
Unencumbered Cash Balance Dec 31	405,241	175,356	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,502,300	2,647,000	2,904,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,904,000
		Tax Required	2,571,452
	Delinquent Comp Rate:	1.5%	38,572
		Amount of 2023 Ad Valorem Tax	2,610,024

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	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SpecialParks & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,192	14,938	15,438
Receipts:			
taxes and shared revenue	2,746	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,746**	**2,500**	**2,500**
Resources Available:	**19,938**	**17,438**	**17,938**
Expenditures:			
Contractual	5,000	2,000	17,938
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,000**	**2,000**	**17,938**
Unencumbered Cash Balance Dec 31	14,938	15,438	0
2022/2023/2024 Budget Authority Amoun	15,642	6,550	17,938

Adopted Budget

Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,896	69,490	54,490
Receipts:			
taxes and sharedd revenue	5,252	5,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,252**	**5,000**	**7,000**
Resources Available:	**104,148**	**74,490**	**61,490**
Expenditures:			
Contractuals	34,658	20,000	61,490
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,658**	**20,000**	**61,490**
Unencumbered Cash Balance Dec 31	69,490	54,490	0
2022/2023/2024 Budget Authority Amoun	104,500	85,396	61,490

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aging-KDOT**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	271,880	338,514	317,819
Receipts:			
Use of money and property	247,583	175,000	175,000
Reimbursements	5,905		
Transfers from Agency on Aging		73,755	96,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**253,488**	**248,755**	**271,000**
Resources Available:	**525,368**	**587,269**	**588,819**
Expenditures:			
Other	186,854	269,450	333,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**186,854**	**269,450**	**333,500**
Unencumbered Cash Balance Dec 31	338,514	317,819	255,319
2022/2023/2024 Budget Authority Amount	246,950	269,450	333,500

Adopted Budget **Health Cap Outlay**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,037	48,037	48,037
Receipts:			
		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**48,037**	**48,037**	**48,037**
Expenditures:			
Capital Outlay		0	48,037
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**48,037**
Unencumbered Cash Balance Dec 31	48,037	48,037	0
2022/2023/2024 Budget Authority Amount	48,037	48,037	48,037

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Local**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	141,411	175,170	195,170
Receipts:			
taxes and shared revenue	76,539	70,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,539**	**70,000**	**0**
Resources Available:	**217,950**	**245,170**	**195,170**
Expenditures:			
Materials and supplies	42,780	50,000	195,170
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,780**	**50,000**	**195,170**
Unencumbered Cash Balance Dec 31	175,170	195,170	0
2022/2023/2024 Budget Authority Amoun	187,194	216,411	195,170

Adopted Budget

911 Special	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,019	30,019	30,019
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**30,019**	**30,019**	**30,019**
Expenditures:			
	0	0	30,019
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**30,019**
Unencumbered Cash Balance Dec 31	30,019	30,019	0
2022/2023/2024 Budget Authority Amoun	30,019	30,019	30,019

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emerg Mgt Cap Outlay**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,658	34,658	34,658
Receipts:			
General transfer to Emerg Mgt Cap Outlay		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**34,658**	**34,658**	**34,658**
Expenditures:			
	0	0	34,658
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**34,658**
Unencumbered Cash Balance Dec 31	34,658	34,658	0
2022/2023/2024 Budget Authority Amoun	19,658	34,658	34,658

Adopted Budget

Title IIIC	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	247,167	272,877	194,027
Receipts:			
Reimbursements and grants		200,000	200,000
Transfer from Agency on Aging	152,000	165,000	150,000
Other	213,793		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**365,793**	**365,000**	**350,000**
Resources Available:	**612,960**	**637,877**	**544,027**
Expenditures:			
Personnel services	162,775	200,000	237,000
Contractual	27,102	44,650	44,700
Commodities	150,206	199,200	185,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**340,083**	**443,850**	**466,900**
Unencumbered Cash Balance Dec 31	272,877	194,027	77,127
2022/2023/2024 Budget Authority Amoun	409,255	443,850	466,900

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	475,223	526,733	326,733
Receipts:			
Transfer from Road & Bridge	203,010	100,000	
Miscellaneous income	53,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**256,010**	**100,000**	**0**
Resources Available:	**731,233**	**626,733**	**326,733**
Expenditures:			
Capital Outlay	204,500	300,000	326,733
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**204,500**	**300,000**	**326,733**
Unencumbered Cash Balance Dec 31	526,733	326,733	0
2022/2023/2024 Budget Authority Amount	788,579	645,223	326,733

Adopted Budget **Motor Vehicle Operating**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,903	8,089	4,089
Receipts:			
Taxes and shared revenue	2,247	35,000	5,000
License, permits and fees	147,154	95,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**149,401**	**130,000**	**155,000**
Resources Available:	**165,304**	**138,089**	**159,089**
Expenditures:			
Personnel Services	117,349	110,000	10,200
Contractual	26,208	6,000	6,000
Commodities	948	6,000	3,000
Capital Outlay		2,000	3,000
Transfer to General Fund	8,710	10,000	10,000
Transfer to Motor Vehicle Equip	4,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**157,215**	**134,000**	**32,200**
Unencumbered Cash Balance Dec 31	8,089	4,089	126,889
2022/2023/2024 Budget Authority Amount	147,436	149,000	32,200

See Tab A

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Election Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,410	31,410	26,410
Receipts:			
Transfer from Election			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**31,410**	**31,410**	**26,410**
Expenditures:			
Capital Outlay		5,000	26,410
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**26,410**
Unencumbered Cash Balance Dec 31	31,410	26,410	0
2022/2023/2024 Budget Authority Amoun	8,496	26,410	26,410

Adopted Budget

Nox Weed Cap Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	89,885	84,185	78,485
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**89,885**	**84,185**	**78,485**
Expenditures:			
Commodities	5,700	5,700	78,485
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,700**	**5,700**	**78,485**
Unencumbered Cash Balance Dec 31	84,185	78,485	0
2022/2023/2024 Budget Authority Amoun	89,885	89,885	78,485

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Appraiser Cap Outlay**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,057	48,057	48,057
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**48,057**	**48,057**	**48,057**
Expenditures:			
	0	0	48,057
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**48,057**
Unencumbered Cash Balance Dec 31	48,057	48,057	0
2022/2023/2024 Budget Authority Amoun	48,057	48,057	48,057

Adopted Budget

Health Dept Bldg	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	158,248	948,362	783,612
Receipts:			
Insurance payments	684,534	250,000	0
Transfers In	199,691		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**884,225**	**250,000**	**0**
Resources Available:	**1,042,473**	**1,198,362**	**783,612**
Expenditures:			
Capital Outlay	94,111	414,750	783,612
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**94,111**	**414,750**	**783,612**
Unencumbered Cash Balance Dec 31	948,362	783,612	0
2022/2023/2024 Budget Authority Amoun	165,432	143,248	783,612

See Tab C

CPA Summary

Marshall County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,729,246	2,312,327	1,297,327
Receipts:			
Reimbursements	588,334		
Windfarm Receipts	285,000	285,000	285,000
Miscellaneous			
Transfer from Road & Bridge	300,000	100,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,173,334**	**385,000**	**285,000**
Resources Available:	**2,902,580**	**2,697,327**	**1,582,327**
Expenditures:			
Contractuals	14,430	1,400,000	1,582,327
Capital Outlay	575,823		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**590,253**	**1,400,000**	**1,582,327**
Unencumbered Cash Balance Dec 31	2,312,327	1,297,327	0
2022/2023/2024 Budget Authority Amoun	1,319,727	2,299,306	1,582,327

Adopted Budget

Risk Management	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	274,716	274,716	274,716
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**274,716**	**274,716**	**274,716**
Expenditures:			
	0	0	274,716
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**274,716**
Unencumbered Cash Balance Dec 31	274,716	274,716	0
2022/2023/2024 Budget Authority Amoun	142,050	0	274,716

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,799,371	4,005,566	4,665,566
Receipts:			
Windfarm Receips	485,000	400,000	400,000
Transfers in	50,000	1,260,000	
Miscellaneous	373,109		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**908,109**	**1,660,000**	**400,000**
Resources Available:	**4,707,480**	**5,665,566**	**5,065,566**
Expenditures:			
Capital Improvement Plan	701,914	1,000,000	5,065,566
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**701,914**	**1,000,000**	**5,065,566**
Unencumbered Cash Balance Dec 31	4,005,566	4,665,566	0
2022/2023/2024 Budget Authority Amoun	4,998,682	2,299,306	5,065,566

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:		0	0

CPA Summary

Marshall County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Tech Fund		(2) Fund Name: Pros Attny Training Fund		(3) Fund Name: Rd & Br Sales Tax		(4) Fund Name: Tourism Promo & Bed Tax		(5) Fund Name: Sp Law Enforcement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,468	Cash Balance Jan 1	5,491	Cash Balance Jan 1	285	Cash Balance Jan 1	3,353	Cash Balance Jan 1	709	28,306
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	14,128	Miscellaneous	451	Reimbursement	1,790	Taxes & Revenue	683	Miscellaneous		
				Miscellaneous	81					
Total Receipts	14,128	Total Receipts	451	Total Receipts	1,871	Total Receipts	683	Total Receipts	0	17,133
Resources Available:	32,596	Resources Available:	5,942	Resources Available:	2,156	Resources Available:	4,036	Resources Available:	709	45,439
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	10,615	Miscellaneous	223	Contractual	1,632	Contractual		Miscellaneous		
Total Expenditures	10,615	Total Expenditures	223	Total Expenditures	1,632	Total Expenditures	0	Total Expenditures	0	12,470
Cash Balance Dec 31	21,981	Cash Balance Dec 31	5,719	Cash Balance Dec 31	524	Cash Balance Dec 31	4,036	Cash Balance Dec 31	709	**32,969** **
										32,969 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Agency Special		(2) Fund Name: Sp Cnty Attorney		(3) Fund Name: Clerk's Tech Fund		(4) Fund Name: Treasurer's Tech Fund		(5) Fund Name: Sheriff's Cap Outlay		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,190	Cash Balance Jan 1	7,317	Cash Balance Jan 1	19,058	Cash Balance Jan 1	20,233	Cash Balance Jan 1	184,153	301,951
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneou	49	Fees		Shared Revenue	3,532	Shared Revenue	3,532	Fees	32,190	
		Reimbursements	35					Miscellaneous	8,300	
		Miscellaneous	26,815					Transfers	50,000	
Total Receipts	49	Total Receipts	26,850	Total Receipts	3,532	Total Receipts	3,532	Total Receipts	90,490	124,453
Resources Available:	71,239	Resources Available:	34,167	Resources Available:	22,590	Resources Available:	23,765	Resources Available:	274,643	426,404
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0	Miscellaneous	18,272		0			Capital Outlay	80,603	
								Miscellaneous	4,350	
Total Expenditures	0	Total Expenditures	18,272	Total Expenditures	0	Total Expenditures	0	Total Expenditures	84,953	103,225
Cash Balance Dec 31	71,239	Cash Balance Dec 31	15,895	Cash Balance Dec 31	22,590	Cash Balance Dec 31	23,765	Cash Balance Dec 31	189,690	**323,179** **
										323,179 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Motor Vehicle Equip		(2) Fund Name: Hospital Sales Tax		(3) Fund Name: Conceal Carry		(4) Fund Name: Offender Registration		(5) Fund Name: Home City Sewer District		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,000	Cash Balance Jan 1	0	Cash Balance Jan 1	1,593	Cash Balance Jan 1	2,480	Cash Balance Jan 1	127,210	147,283
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	4,000	Miscellanous	1,075,103	Miscellanous	1,450	Miscellaneous	2,223	Charges for services	29,693	
								Reimbursements	29,374	
								Miscellaneous	1,131	
								Interest	531	
								Tax	1,405	
Total Receipts	4,000	Total Receipts	1,075,103	Total Receipts	1,450	Total Receipts	2,223	Total Receipts	62,134	1,144,910
Resources Available:	20,000	Resources Available:	1,075,103	Resources Available:	3,043	Resources Available:	4,703	Resources Available:	189,344	1,292,193
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Miscellaneous	1,075,103		0		0	Miscellaneous	59,852	
Total Expenditures	0	Total Expenditures	1,075,103	Total Expenditures	0	Total Expenditures	0	Total Expenditures	59,852	1,134,955
Cash Balance Dec 31	20,000	Cash Balance Dec 31	0	Cash Balance Dec 31	3,043	Cash Balance Dec 31	4,703	Cash Balance Dec 31	129,492	**157,238** **
										157,238 **

**Note: These two block figures should agree.

CPA Summary

Marshall County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: Emerg Mgt Grant		(2) Fund Name: Safe Kids Grant		(3) Fund Name: Maternal Child Health		(4) Fund Name: Immunizations		(5) Fund Name: State Formula Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,558	Cash Balance Jan 1	526	Cash Balance Jan 1	6,006	Cash Balance Jan 1	476	Cash Balance Jan 1	4,880	32,446
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	25,313		0	Grant	15,691	Grant	4,950	Grant	19,000	
Total Receipts	25,313	Total Receipts	0	Total Receipts	15,691	Total Receipts	4,950	Total Receipts	19,000	64,954
Resources Available:	45,871	Resources Available:	526	Resources Available:	21,697	Resources Available:	5,426	Resources Available:	23,880	97,400
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	24,989	Commodities		Personnel	15,667	Personnel	5,350	Commodities	19,114	
				Commodities	2,500					
Total Expenditures	24,989	Total Expenditures	0	Total Expenditures	18,167	Total Expenditures	5,350	Total Expenditures	19,114	67,620
Cash Balance Dec 31	20,882	Cash Balance Dec 31	526	Cash Balance Dec 31	3,530	Cash Balance Dec 31	76	Cash Balance Dec 31	4,766	**29,780** **
										29,780 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Marshall County

will meet on September 18, 2023 at 8:30 a.m. at 1201 Broadway, Marysville, KS 66508 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 Marshall County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,851,790	14.272	5,825,785	16.363	4,923,485	2,807,837	12.947
Debt Service					348,588		
Road & Bridge	3,907,787	17.028	4,202,680	12.337	4,031,480	2,671,239	12.317
Health Nurse	737,699	1.267	1,201,250	0.490	800,450	255,046	1.176
Recycling/HHW	62,666	0.056	72,500	0.217	87,500	61,599	0.284
Agency on Aging	341,226	1.316	375,655	1.325	466,350	435,461	2.008
Appraiser	247,902	0.995	279,100	1.122	284,900	258,810	1.193
Noxious Weed	75,741	0.329	103,200	0.442	104,450	81,710	0.377
Election	70,103	0.109	82,600	0.212	115,800	77,545	0.358
Solid Waste	414,429	0.454	485,878	0.714	619,078	19,478	0.090
Ambulance	388,000	1.488	410,000	1.719	447,450	420,728	1.940
Employee Benefits	2,442,009	9.757	2,647,000	10.622	2,904,000	2,610,024	12.035
SpecialParks & Rec	5,000		2,000		17,938		
Special Alcohol	34,658		20,000		61,490		
Aging-KDOT	186,854		269,450		333,500		
Health Cap Outlay					48,037		
911 Local	42,780		50,000		195,170		
911 Special					30,019		
Emerg Mgt Cap Outlay					34,658		
Title IIIC	340,083		443,850		466,900		
Special Machinery	204,500		300,000		326,733		
Motor Vehicle Operating	157,215		134,000		32,200		
Election Equipment Reser			5,000		26,410		
Nox Weed Cap Outlay	5,700		5,700		78,485		
Appraiser Cap Outlay			48,057		48,057		
Health Dept Bldg	94,111		414,750		783,612		
Special Road & Bridge	590,253		1,400,000		1,582,327		
Risk Management			274,716		274,716		
Capital Improvement			3,449,371		5,065,566		
Non-Budgeted Funds-A	12,470						
Non-Budgeted Funds-B	103,225						
Non-Budgeted Funds-C	1,134,955						
Non-Budgeted Funds-D	67,620						
Totals	15,518,776	47.071	22,502,542	45.563	24,539,349	9,699,478	44.725
						*Revenue Neutral Rate ** *	*44.725*
Less: Transfers	1,035,806		1,783,755		246,000		
Net Expenditure	14,482,970		20,718,787		24,293,349		
Total Tax Levied	9,480,856		9,746,554		xxxxxxxxxxxxxxxxx		
Assessed Valuation	201,418,063		212,853,275		216,868,598		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	186,000	181,000	181,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	186,000	181,000	181,000

*Tax rates are expressed in mills

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

Marshall County
Clerk of Marshall County

Marshall 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	2,848,346	13.134	12,080
Debt Service	0		0
Road & Bridge	3,031,184	13.977	12,855
Health Nurse	104,317	0.481	442
Recycling/HHW	46,155	0.213	196
Agency on Aging	281,912	1.300	1,196
Appraiser	248,808	1.147	1,055
Noxious Weed	94,055	0.434	399
Election	45,140	0.208	191
Solid Waste	151,913	0.700	644
Ambulance	365,973	1.688	1,552
Employee Benefits	1,988,785	9.170	8,434
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	9,206,588	42.452	39,044

2023 July 1 Valuation: 216,868,598

Valuation Factor: 216,868.598

Neighborhood Revitalization Subj to Rebate: 919,726

Neighborhood Revitalization factor: 919.726

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

Resolution No. 20-23-09-18-1

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

WHEREAS, the Revenue Neutral Rate for the County of Marshall was calculated as 44.725 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 18, 2023 at 8:30 a.m. allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Marshall, 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 MARSHALL:

The County of Marshall shall levy a property tax rate exceeding the Revenue Neutral Rate of 44.725 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 18th day of September, 2023 and SIGNED by the Governing Body.

Fred Blaske

J. Keith Brunker

Attested:

Sandra K. Wilson

County Clerk

Roll Call Vote

A Roll Call Vote of the Marshall County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/18/23

Resolution No. 20-23-09-18-1

Governing Body Member	Yes	No	No Vote
Fritz Blaske	X		
J. Keith Bramhall	X		
Jon Ungerer	X		
TOTAL			

Certified:

Sandra K. Wilson