State of Kansas
County

Kearny County 2024

CERTIFICATE

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Kearny 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	5,580,372	4,301,978	37.891
Road & Bridge	68-5,101	7	1,822,115	1,416,538	12.477
Solid Waste	19-4501	8	249,470	188,304	1.659
County Health	65-204	8	154,999	27,283	.241
Noxious Weed	2-1318	9	215,275	150,442	1.326
Emergency Services	65-6113	9	1,442,800	1,165,541	10.266
Library	12-1220	10	290,086	238,731	2.103
Appraiser Cost	19-436	10	205,703	193,700	1.707
Employee Benefits	12-16,102	11	3,125,000	2,746,028	24.187
Special Alcohol and Drug		12	4,573		
E911		12	157,356		
Opioid Settlement		13	3,500		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Non-Budgeted Funds-E		18			
Non-Budgeted Funds-F		19			
Totals		xxxxxx	13,251,249	10,428,545	91.857
Budget Hearing Notice					
Combined Rate and Budget Hearing		20			
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
113,535,912
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 85.962

Assisted by:
Kennedy McKee & Company LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: 9-18 2023

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Kearny County

2024

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	4,263,075	214,183	3,531	7,908	13,983	493
0						
Road & Bridge	1,315,010	66,068	1,089	2,440	4,313	152
Solid Waste	187,444	9,417	155	348	615	22
County Health	122,159	6,137	101	227	401	14
Noxious Weed	193,257	9,709	160	359	634	22
Emergency Services	812,016	40,797	672	1,506	2,664	94
Library	307,907	15,470	255	571	1,010	36
Appraiser Cost	183,880	9,238	152	341	603	21
Employee Benefits	2,364,449	118,793	1,958	4,386	7,756	274
TOTAL	9,749,197	489,812	8,073	18,086	31,979	1,128

County Treas Motor Vehicle Estimate 489,812

County Treas Recreational Vehicle Estimate 8,073

County Treas 16/20M Vehicle Estimate 18,086

County Treas Commercial Vehicle Tax Estimate 31,979

County Treas Watercraft Tax Estimate 1,128

Motor Vehicle Factor 0.05024

Recreational Vehicle Factor 0.00083

16/20M Vehicle Factor 0.00186

Commercial Vehicle Factor 0.00328

Watercraft Factor 0.00012

Kearny County

2024

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
Special Motor Vehicle	General	11,000	15,000	15,000	8-145
General	Capital Improvement	144,691			19-120
Road & Bridge	Highway Improvement	400,000			68-590
Road & Bridge	Special Machinery	225,000			19-271
Oil & Gas Depletion	General	130,691			Resolution
	Total	911382	15000	15000	
	Adjustments*		15,000	15,000	
	Adjusted Totals	911382	0	0	

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

Kearny County

2024

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Kearny County

2024

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
Landfill Land	5/3/2021	60	0.00	180,000	144,000	36,000	36,000
Kearny County Hospital Roof	6/3/2019	60	3.37	600,000	190,661	131,414	65,708
Building Improvement	2/14/2022	120	2.80	2,400,000	2,292,896	276,555	276,555
				Totals	**2,627,557**	**443,969**	**378,263**

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

Kearny 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	1,226,156	978,862	623,426
Receipts:			
Ad Valorem Tax	3,192,931	4,177,814	xxxxxxxxxxxxxxxx
Delinquent Tax	34,358	16,086	21,315
Motor Vehicle Tax	259,965	260,410	214,183
Recreational Vehicle Tax		5,368	3,531
16/20M Vehicle Tax	9,814	9,199	7,908
Commercial Vehicle Tax		17,573	13,983
Watercraft Tax	729	617	493
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	166,174	130,000	120,000
Licenses, Fees and Permits:			
County Officers Fees	73,989	60,000	60,000
Other Fees	15,328	6,000	10,000
Operating transfers in:			
Transfer from Motor Vehicle	11,000	15,000	15,000
Transfer from oil & gas depletion	130,691		
Interest on Delinquent Taxes	25,603	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	102,793	300,000	250,000
Neighborhood Revitalization Rebate	-38,174	-23,221	-17,092
Miscellaneous	90,190	20,000	20,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,075,391**	**5,014,846**	**739,321**
Resources Available:	**5,301,547**	**5,993,708**	**1,362,747**

Kearny 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:	5,301,547	5,993,708	1,362,747
Expenditures:			
County Commissioners	64,534	67,254	67,254
County Clerk	99,371	116,900	119,705
County Treasurer	134,043	152,085	158,125
Register of Deeds	73,156	112,000	114,425
County Attorney	151,724	155,148	156,588
Custodian	64,452	85,420	57,120
Zoning	61,124	61,804	62,904
Unified Courts	86,098	140,150	163,283
Courthouse General	981,911	1,241,450	1,316,950
Airport	119,323	99,280	106,480
Election	34,294	22,350	44,250
Senior Center	125,936	147,807	161,260
County Counselor	66,125	72,818	81,430
Community Development	55,258	78,893	79,140
Conservation District	65,000	65,000	65,000
Sheriff	1,447,845	1,598,703	1,649,498
Mental Health	10,000	10,000	10,000
SDSL/RCDC	15,000	15,000	15,000
Beymer Water Rec & Park	24,127	28,700	30,200
Deerfield Comm. Center	47,813	73,244	78,760
Deerfield Parks & Rec.	5,000	5,000	5,000
Lakin Saddle Club	10,000	10,000	10,000
Memorial Building	52,941	65,000	65,000
Free Fair	119,813	130,000	130,000
Historical Society	134,539	140,000	154,000
Extension Council	163,100	160,000	165,000
High Plains Retire. Village	50,000	501,276	500,000
WKCAC	10,000	10,000	10,000
CASA	1,000	1,000	1,000
City on a Hill	0	1,000	0
Gun Club	0	3,000	3,000
Operating Transfers	144,691	0	0
Reimbursements	-95,533	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	4,322,685	5,370,282	5,580,372
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,322,685**	**5,370,282**	**5,580,372**
Unencumbered Cash Balance Dec 31	978,862	623,426	xxxxxxxxxxxxxxxx
2022 2023 2024 Budget Authority Amoun	4,526,936	5,370,282	5,580,372
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,580,372
		Tax Required	4,217,625
	Delinquent Comp Rate:	2.0%	84,353
		Amount of 2023 Ad Valorem Tax	4,301,978

CPA Summary
No assurance is provided.

Kearny County 2024

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 Commissioners			
Personal Services	63,298	65,329	65,329
Contractual	1,236	1,675	1,675
Commodities		250	250
Capital Outlay			
Total	64,534	67,254	67,254
County Clerk			
Personal Services	96,532	112,800	114,980
Contractual	494	3,100	3,725
Commodities	2,345	1,000	1,000
Capital Outlay			
Total	99,371	116,900	119,705
County Treasurer			
Personal Services	127,086	145,580	151,275
Contractual	2,542	2,080	2,250
Commodities	4,415	4,425	4,600
Capital Outlay			
Total	134,043	152,085	158,125
Register of Deeds			
Personal Services	67,040	99,475	101,895
Contractual	2,556	5,525	5,530
Commodities	3,560	5,000	5,000
Capital Outlay		2,000	2,000
Total	73,156	112,000	114,425
County Attorney			
Personal Services	134,258	135,948	137,388
Contractual	2,940	15,800	15,800
Commodities	14,526	2,900	2,900
Capital Outlay		500	500
Total	151,724	155,148	156,588
Custodian			
Personal Services	32,388	53,000	24,000
Contractual	7,039	22,920	23,620
Commodities	23,375	8,500	8,500
Capital Outlay	1,650	1,000	1,000
Total	64,452	85,420	57,120
Zoning			
Personal Services	56,199	55,564	56,664
Contractual	1,468	3,440	3,440
Commodities	3,457	2,800	2,800
Capital Outlay			
Total	61,124	61,804	62,904
Unified Courts			
Personal Services			
Contractual	1,838	137,900	150,400
Commodities	84,087	2,000	2,000
Capital Outlay	173	250	10,883
Total	86,098	140,150	163,283
Total - Page 6b	**734,502**	**890,761**	**899,404**

Kearny 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:			
Courthouse General			
Personal Services	5,100	4,300	4,300
Contractual	55,004	48,500	48,500
Commodities	640,558	629,650	694,150
Capital Outlay	281,249	559,000	570,000
Total	981,911	1,241,450	1,316,950
Airport			
Personal Services			
Contractual	30,092	62,080	68,780
Commodities	64,572	8,200	8,700
Capital Outlay	24,659	29,000	29,000
Total	119,323	99,280	106,480
Election			
Personal Services	13,498	9,400	15,500
Contractual	8,697	11,950	26,750
Commodities	12,099	1,000	2,000
Capital Outlay			
Total	34,294	22,350	44,250
Senior Center			
Personal Services	89,817	99,947	110,400
Contractual		17,160	17,160
Commodities	36,119	30,700	33,700
Capital Outlay			
Total	125,936	147,807	161,260
County Counselor			
Personal Services	65,268	69,868	78,480
Contractual	682	1,450	1,450
Commodities	175	1,000	1,000
Capital Outlay		500	500
Total	66,125	72,818	81,430
Community Development			
Personal Services	40,911	52,553	52,600
Contractual	494	25,140	25,340
Commodities	13,853	700	700
Capital Outlay		500	500
Total	55,258	78,893	79,140
Conservation District			
Appropriation	65,000	65,000	65,000
Total	65,000	65,000	65,000
Total	0	0	0
Total - Page 6c	**1,447,847**	**1,727,598**	**1,854,510**

Kearny 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:			
Sheriff			
Personal Services	1,007,999	1,175,602	1,218,248
Contractual	75,411	205,376	211,775
Commodities	179,104	76,025	77,775
Capital Outlay	185,331	141,700	141,700
Total	1,447,845	1,598,703	1,649,498
Mental Health			
Appropriation - Compass	10,000	10,000	10,000
Total	10,000	10,000	10,000
SDSI/RCDC			
Appropriation - SDSI	10,000	10,000	10,000
Appropriation - RCDC	5,000	5,000	5,000
Total	15,000	15,000	15,000
Beymer Water Rec & Park			
Personal Services	11,811	13,100	13,100
Contractual	6,401	13,550	15,050
Commodities	5,915	2,050	2,050
Capital Outlay			
Total	24,127	28,700	30,200
Deerfield Comm. Center			
Personal Services	34,089	39,444	44,660
Contractual	1,497	23,750	24,050
Commodities	12,227	5,050	5,050
Capital Outlay		5,000	5,000
Total	47,813	73,244	78,760
Deerfield Parks & Rec.			
Appropriation - Recreation	5,000	5,000	5,000
Total	5,000	5,000	5,000
Lakin Saddle Club			
Appropriation	10,000	10,000	10,000
Total	10,000	10,000	10,000
Memorial Building			
Appropriation	52,941	65,000	65,000
Total	52,941	65,000	65,000
Total - Page 6d	**1,612,726**	**1,805,647**	**1,863,458**

Kearny 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:			
Free Fair			
Appropriation	119,813	130,000	130,000
Total	119,813	130,000	130,000
Historical Society			
Appropriation	134,539	140,000	154,000
Total	134,539	140,000	154,000
Extension Council			
Appropriation	163,100	160,000	165,000
Total	163,100	160,000	165,000
High Plains Retire. Village			
Appropriation	50,000	501,276	500,000
Total	50,000	501,276	500,000
WKCAC			
Appropriation	10,000	10,000	10,000
Total	10,000	10,000	10,000
CASA			
Appropriation	1,000	1,000	1,000
Total	1,000	1,000	1,000
City on a Hill			
Appropriation		1,000	
Total	0	1,000	0
Gun Club			
Appropriation		3,000	3,000
Total	0	3,000	3,000
Operating Transfers			
Capital Improvement	144,691		
Capital Equipment			
Total	144,691	0	0
Total - Page6e	**623,143**	**946,276**	**963,000**

Kearny 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:			
Reimbursements			
Reimbursements	(95,533)		
Total	(95,533)	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	(95,533)	0	0
Total - Page 6b	734,502	890,761	899,404
Total - Page 6c	1,447,847	1,727,598	1,854,510
Total - Page 6d	1,612,726	1,805,647	1,863,458
Total - Page 6e	623,143	946,276	963,000
Total Detail Expenditures**	**4,322,685**	**5,370,282**	**5,580,372**

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

Kearny 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	241,181	38,900	47,700
Receipts:			
Ad Valorem Tax	1,055,534	1,288,710	xxxxxxxxxxxxxxxx
Delinquent Tax	7,517	5,325	6,575
Motor Vehicle Tax	46,058	86,211	66,068
Recreational Vehicle Tax		1,777	1,089
16/20M Vehicle Tax	1,806	3,045	2,440
Commercial Vehicle Tax		5,817	4,313
Watercraft Tax	128	204	152
Special City & County Highway	368,876	312,869	310,643
County Equalization			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,079	-7,163	-5,628
Miscellaneous	2,262		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,471,102**	**1,696,795**	**385,652**
Resources Available:	**1,712,283**	**1,735,695**	**433,352**

Kearny 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:	1,712,283	1,735,695	433,352
Expenditures from detail page:			
Maintenance	1,048,383	1,497,645	1,605,065
Construction	0	77,050	88,050
Administration	0	113,300	129,000
Transfers	625,000	0	0
Reimbursements	0	0	0
	0	0	0
Subtotal	1,673,383	1,687,995	1,822,115
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,673,383**	**1,687,995**	**1,822,115**
Unencumbered Cash Balance Dec 31	38,900	47,700	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,649,390	1,687,995	1,822,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,822,115
		Tax Required	1,388,763
	Delinquent Comp Rate:	2.0%	27,775
		Amount of 2023 Ad Valorem Tax	1,416,538

CPA Summary
No assurance is provided.

Kearny County 2024

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:			
Maintenance			
Salaries	525,442	579,000	579,000
Contractual	28,752	44,655	45,575
Commodities	452,458	796,490	799,490
Capital Outlay	41,731	77,500	181,000
Total	1,048,383	1,497,645	1,605,065
Construction			
Salaries		70,000	70,000
Contractual		300	300
Commodities		4,750	5,750
Capital Outlay		2,000	12,000
Total	0	77,050	88,050
Administration			
Salaries		110,500	126,200
Contractual			
Commodities		2,800	2,800
Capital Outlay			
Total	0	113,300	129,000
Transfers			
Highway Improvement	400,000		
Special Machinery	225,000		
Total	625,000	0	0
Reimbursements			
Reimbursements			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,673,383	1,687,995	1,822,115

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

Kearny County 2024

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	103,047	109,903	54,112
Receipts:			
Ad Valorem Tax	142,151	183,695	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,160	717	937
Motor Vehicle Tax	7,946	11,609	9,417
Recreational Vehicle Tax		239	155
16/20 M Vehicle Tax	243	410	348
Commercial Vehicle Tax		783	615
Watercraft Tax	23	27	22
Other Income	28,028		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,492	-1,021	-748
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**178,059**	**196,459**	**10,746**
Resources Available:	**281,106**	**306,362**	**64,858**
Expenditures:			
Personal Services	76,413	83,000	86,120
Contractual	32,769	87,250	81,150
Commodities	18,445	32,500	32,700
Capital Outlay	43,576	49,500	49,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**171,203**	**252,250**	**249,470**
Unencumbered Cash Balance Dec 31	109,903	54,112	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	192,550	252,250	249,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	249,470
		Tax Required	184,612
	Delinquent Comp Rate:	2.0%	3,692
		Amount of 2023 Ad Valorem Tax	188,304

Adopted Budget **County Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,719	116,922	109,479
Receipts:			
Ad Valorem Tax	120,870	119,716	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,118		
Motor Vehicle Tax	9,016	9,867	6,137
Recreational Vehicle Tax		203	101
16/20 M Vehicle Tax	279	348	227
Commercial Vehicle Tax		666	401
Watercraft Tax	27	23	14
State Grant	12,000	12,000	12,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,269	-665	-108
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**142,041**	**142,158**	**18,772**
Resources Available:	**235,760**	**259,080**	**128,251**
Expenditures:			
Personal Services	118,717	145,876	150,374
Contractual	121	1,350	1,800
Commodities		775	1,225
Capital Outlay		1,600	1,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**118,838**	**149,601**	**154,999**
Unencumbered Cash Balance Dec 31	116,922	109,479	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	140,689	149,601	154,999
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,999
		Tax Required	26,748
	Delinquent Comp Rate:	2.0%	535
		Amount of 2023 Ad Valorem Tax	27,283

CPA Summary
No assurance is provided.

Kearny 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	40,360	80,541	56,531
Receipts:			
Ad Valorem Tax	193,590	189,392	xxxxxxxxxxxxxxxx
Delinquent Tax	1,891	976	966
Motor Vehicle Tax	15,187	15,812	9,709
Recreational Vehicle Tax		326	160
16/20 M Vehicle Tax	479	558	359
Commercial Vehicle Tax		1,067	634
Watercraft Tax	45	37	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,032	-1,053	-598
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**209,160**	**207,115**	**11,252**
Resources Available:	**249,520**	**287,656**	**67,783**
Expenditures:			
Personal Services	23,839	37,600	37,600
Contractual	7,752	12,475	12,625
Commodities	138,369	178,050	162,050
Capital Outlay	1,309	3,000	3,000
Reimbursements	-2,290		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**168,979**	**231,125**	**215,275**
Unencumbered Cash Balance Dec 31	80,541	56,531	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	220,325	231,125	215,275
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,275
		Tax Required	147,492
	Delinquent Comp Rate:	2.0%	2,950
		Amount of 2023 Ad Valorem Tax	150,442

Adopted Budget

Emergency Services	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	463,375	444,019	179,951
Receipts:			
Ad Valorem Tax	529,714	795,776	xxxxxxxxxxxxxxxx
Delinquent Tax	5,124	2,673	4,060
Motor Vehicle Tax	38,476	43,265	40,797
Recreational Vehicle Tax		892	672
16/20 M Vehicle Tax	1,254	1,528	1,506
Commercial Vehicle Tax		2,919	2,664
Watercraft Tax	112	102	94
Charges for Services	95,406	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,560	-4,423	-4,631
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**664,526**	**917,732**	**120,162**
Resources Available:	**1,127,901**	**1,361,751**	**300,113**
Expenditures:			
Personal Services	524,037	625,800	632,800
Contractual	33,980	45,750	50,250
Commodities	71,464	102,750	152,250
Capital Outlay	54,401	407,500	607,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**683,882**	**1,181,800**	**1,442,800**
Unencumbered Cash Balance Dec 31	444,019	179,951	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	846,200	1,181,800	1,442,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,442,800
		Tax Required	1,142,687
	Delinquent Comp Rate:	2.0%	22,854
		Amount of 2023 Ad Valorem Tax	1,165,541

CPA Summary
No assurance is provided.

Kearny County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-592	17,417	38,102
Receipts:			
Ad Valorem Tax	266,617	301,749	xxxxxxxxxxxxxxxx
Delinquent Tax	2,601	1,345	1,540
Motor Vehicle Tax	19,901	21,776	15,470
Recreational Vehicle Tax		449	255
16/20 M Vehicle Tax	640	769	571
Commercial Vehicle Tax		1,469	1,010
Watercraft Tax	58	52	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,798	-1,677	-948
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**287,019**	**325,932**	**17,934**
Resources Available:	**286,427**	**343,349**	**56,036**
Expenditures:			
Transfer to related municipal entity	269,010	305,247	290,086
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**269,010**	**305,247**	**290,086**
Unencumbered Cash Balance Dec 31	17,417	38,102	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	291,276	305,247	290,086
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	290,086
		Tax Required	234,050
	Delinquent Comp Rate:	2.0%	4,681
		Amount of 2023 Ad Valorem Tax	238,731

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,997	5,774	5,297
Receipts:			
Ad Valorem Tax	174,606	180,202	xxxxxxxxxxxxxxxx
Delinquent Tax	1,715	881	919
Motor Vehicle Tax	13,640	14,259	9,238
Recreational Vehicle Tax		294	152
16/20 M Vehicle Tax	421	504	341
Commercial Vehicle Tax		962	603
Watercraft Tax	40	34	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,833	-1,002	-770
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**188,589**	**196,134**	**10,504**
Resources Available:	**199,586**	**201,908**	**15,801**
Expenditures:			
Personal Services	75,391	75,946	78,720
Contractual	115,873	117,665	123,983
Commodities	649	1,000	1,000
Capital Outlay	1,899	2,000	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**193,812**	**196,611**	**205,703**
Unencumbered Cash Balance Dec 31	5,774	5,297	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	194,301	196,611	205,703
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	205,703
		Tax Required	189,902
	Delinquent Comp Rate:	2.0%	3,798
		Amount of 2023 Ad Valorem Tax	193,700

CPA Summary
No assurance is provided.

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	1,139,576	830,301	298,737
Receipts:			
Ad Valorem Tax	1,939,798	2,317,160	xxxxxxxxxxxxxxxx
Delinquent Tax	20,409	9,787	11,322
Motor Vehicle Tax	186,936	158,440	118,793
Recreational Vehicle Tax		3,266	1,958
16/20 M Vehicle Tax	3,968	5,596	4,386
Commercial Vehicle Tax		10,691	7,756
Watercraft Tax	589	375	274
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20,360	-12,879	-10,910
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,131,340**	**2,492,436**	**134,079**
Resources Available:	**3,270,916**	**3,322,737**	**432,816**
Expenditures:			
Personal Services	2,440,615	3,024,000	3,125,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,440,615**	**3,024,000**	**3,125,000**
Unencumbered Cash Balance Dec 31	830,301	298,737	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,900,000	3,024,000	3,125,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,125,000
		Tax Required	2,692,184
	Delinquent Comp Rate:	2.0%	53,844
		Amount of 2023 Ad Valorem Tax	2,746,028

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 F			
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:	2.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

Kearny County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,160	3,334	3,619
Receipts:			
Intergovernmental	674	285	954
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**674**	**285**	**954**
Resources Available:	**5,834**	**3,619**	**4,573**
Expenditures:			
Commodities	2,500		4,573
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,500**	**0**	**4,573**
Unencumbered Cash Balance Dec 31	3,334	3,619	0
2022 2023 2024 Budget Authority Amount	5,381	5,725	4,573

Adopted Budget

E911	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	140,020	157,356	107,356
Receipts:			
Licenses, Permits and Fees	60,031	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,031**	**50,000**	**50,000**
Resources Available:	**200,051**	**207,356**	**157,356**
Expenditures:			
Contractual Services	42,695	100,000	157,356
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,695**	**100,000**	**157,356**
Unencumbered Cash Balance Dec 31	157,356	107,356	0
2022 2023 2024 Budget Authority Amount	146,392	190,020	157,356

CPA Summary
No assurance is provided.

Kearny County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		700	2,100
Receipts:			
State of Kansas	1,400	1,400	1,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,400**	**1,400**	**1,400**
Resources Available:	**1,400**	**2,100**	**3,500**
Expenditures:			
Commodities	700		3,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**700**	**0**	**3,500**
Unencumbered Cash Balance Dec 31	700	2,100	0
2022 2023/2024 Budget Authority Amoun	0	0	3,500

See Tab A

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:			
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 Amoun	0	0	0

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Capital Equipment		(2) Fund Name: Capital Improvement		(3) Fund Name: Airport Improvement		(4) Fund Name: Special Machinery		(5) Fund Name: Highway Improvement		
Unencumbered Cash Balance Jan 1	113,244	Unencumbered Cash Balance Jan 1	1,569,925	Unencumbered Cash Balance Jan 1	-587,488	Unencumbered Cash Balance Jan 1	1,100,398	Unencumbered Cash Balance Jan 1	2,806,928	5,003,007
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	6,967	Other	39,633	Grants	261,142	Transfer / Road	225,000	Transfer / Road	400,000	
		Transfer / General	144,691							
		Insurance Proceeds	277,958							
Total Receipts	6,967	Total Receipts	462,282	Total Receipts	261,142	Total Receipts	225,000	Total Receipts	400,000	1,355,391
Resources Available:	120,211	Resources Available:	2,032,207	Resources Available:	-326,346	Resources Available:	1,325,398	Resources Available:	3,206,928	6,358,398
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	5,150	Capital Outlay	501,954	Contractual Services	198,586	Capital Outlay	40,380			
				Capital Outlay	37,773					
Total Expenditures	5,150	Total Expenditures	501,954	Total Expenditures	236,359	Total Expenditures	40,380	Total Expenditures	0	783,843
Cash Balance Dec 31	115,061	Cash Balance Dec 31	1,530,253	Cash Balance Dec 31	-562,705	Cash Balance Dec 31	1,285,018	Cash Balance Dec 31	3,206,928	**5,574,555** **
					See Tab B					**5,574,555** **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Special Welfare		(2) Fund Name: Health Title XIX		(3) Fund Name: Sunflower COVID-19		(4) Fund Name: Bio-Terrorism Grant		(5) Fund Name: Special Motor Vehicle		
Unencumbered Cash Balance Jan 1	16,686	Unencumbered Cash Balance Jan 1	31,920	Unencumbered Cash Balance Jan 1	1,850	Unencumbered Cash Balance Jan 1	-394	Unencumbered Cash Balance Jan 1	3,985	Total 54,047
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	10	Grants	4,126			Grants	9,711	Fees	41,874	
Other	1,660	Other	141,193							
Total Receipts	1,670	Total Receipts	145,319	Total Receipts	0	Total Receipts	9,711	Total Receipts	41,874	198,574
Resources Available:	18,356	Resources Available:	177,239	Resources Available:	1,850	Resources Available:	9,317	Resources Available:	45,859	252,621
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,991	Contractual Services	126,352	Commodities	598	Commodities	5,789	Personal Services	24,724	
						Contractual Services	4,878	Commodities	632	
						Capital Outlay	-2,622	Contractual Services	5,058	
								Capital Outlay	100	
								Transfer / General	11,000	
Total Expenditures	1,991	Total Expenditures	126,352	Total Expenditures	598	Total Expenditures	8,045	Total Expenditures	41,514	178,500
Cash Balance Dec 31	16,365	Cash Balance Dec 31	50,887	Cash Balance Dec 31	1,252	Cash Balance Dec 31	1,272	Cash Balance Dec 31	4,345	**74,121** **
										74,121 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Register of Deeds Tech		(2) Fund Name: Treasurer Technology		(3) Fund Name: Clerk Technology		(4) Fund Name: PATF		(5) Fund Name: Kearny County Legal Fund		
Unencumbered Cash Balance Jan 1	65,317	Unencumbered Cash Balance Jan 1	6,416	Unencumbered Cash Balance Jan 1	5,542	Unencumbered Cash Balance Jan 1	4,121	Unencumbered Cash Balance Jan 1	23,085	104,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	9,094	Fees	2,273	Fees	2,273	Fees	709	Other	13,422	
Total Receipts	9,094	Total Receipts	2,273	Total Receipts	2,273	Total Receipts	709	Total Receipts	13,422	27,771
Resources Available:	74,411	Resources Available:	8,689	Resources Available:	7,815	Resources Available:	4,830	Resources Available:	36,507	132,252
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	5,192	Contractual Services	5,440			Contractual Services	1,628	Other	12,458	
Total Expenditures	5,192	Total Expenditures	5,440	Total Expenditures	0	Total Expenditures	1,628	Total Expenditures	12,458	24,718
Cash Balance Dec 31	69,219	Cash Balance Dec 31	3,249	Cash Balance Dec 31	7,815	Cash Balance Dec 31	3,202	Cash Balance Dec 31	24,049	**107,534** **
										107,534 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: Offender		(2) Fund Name: Conceal Carry		(3) Fund Name: ood Pantry Expansion Fun		(4) Fund Name: Spec Emergency Services		(5) Fund Name: Asset Forfeiture		
Unencumbered Cash Balance Jan 1	13,560	Unencumbered Cash Balance Jan 1	6,032	Unencumbered Cash Balance Jan 1	5,602	Unencumbered Cash Balance Jan 1	21,451	Unencumbered Cash Balance Jan 1	4,249	Total 50,894
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,560	Fees	390			Other	100			
Total Receipts	1,560	Total Receipts	390	Total Receipts	0	Total Receipts	100	Total Receipts	0	2,050
Resources Available:	15,120	Resources Available:	6,422	Resources Available:	5,602	Resources Available:	21,551	Resources Available:	4,249	52,944
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	111					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	111	Total Expenditures	0	Total Expenditures	0	111
Cash Balance Dec 31	15,120	Cash Balance Dec 31	6,422	Cash Balance Dec 31	5,491	Cash Balance Dec 31	21,551	Cash Balance Dec 31	4,249	**52,833** **
										52,833 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name: COVID ELC Expanding		(3) Fund Name: State Grant 2.0		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	-3,201	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total -3,201
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	33,102	Grants	7,000					
Total Receipts	0	Total Receipts	33,102	Total Receipts	7,000	Total Receipts	0	Total Receipts	0	40,102
Resources Available:	0	Resources Available:	29,901	Resources Available:	7,000	Resources Available:	0	Resources Available:	0	36,901
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personal Services	8,000	Commodities	6,967					
		Other	20,120							
Total Expenditures	0	Total Expenditures	28,120	Total Expenditures	6,967	Total Expenditures	0	Total Expenditures	0	35,087
Cash Balance Dec 31	0	Cash Balance Dec 31	1,781	Cash Balance Dec 31	33	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,814** **
										1,814 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-F

(1) Fund Name: MVE		(2) Fund Name: Health Ins Payment/Claim		(3) Fund Name: Pathways Grant Fund		(4) Fund Name: ARPA Fund		(5) Fund Name: WIC Fund		
Unencumbered Cash Balance Jan 1	13,914	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	5,543	Unencumbered Cash Balance Jan 1	-88,291	Unencumbered Cash Balance Jan 1	1,875	Total -66,959
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	5,620	Reimbursed	1,630,671			Grants	372,743			
		Miscellaneous	7,395							
Total Receipts	5,620	Total Receipts	1,638,066	Total Receipts	0	Total Receipts	372,743	Total Receipts	0	2,016,429
Resources Available:	19,534	Resources Available:	1,638,066	Resources Available:	5,543	Resources Available:	284,452	Resources Available:	1,875	1,949,470
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	7,529	Contractual	1,638,066			Contractual	195,851			
						Capital Outlay	-461,035			
						Transfers	463,338			
Total Expenditures	7,529	Total Expenditures	1,638,066	Total Expenditures	0	Total Expenditures	198,154	Total Expenditures	0	1,843,749
Cash Balance Dec 31	12,005	Cash Balance Dec 31	0	Cash Balance Dec 31	5,543	Cash Balance Dec 31	86,298	Cash Balance Dec 31	1,875	**105,721** **
										105,721 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

Kearny 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	4,284,544	37.777	17,092
0			0
Road & Bridge	1,410,798	12.439	5,628
Solid Waste	187,541	1.654	748
County Health	27,173	0.240	108
Noxious Weed	149,832	1.321	598
Emergency Services	1,160,817	10.235	4,631
Library	237,764	2.096	948
Appraiser Cost	192,915	1.701	770
Employee Benefits	2,734,899	24.114	10,910
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	10,386,283	91.576	41,433

2023 July 1 Valuation: 113,416,947

Valuation Factor: 113,416,947

Neighborhood Revitalization Subj to Rebate: 452,438

Neighborhood Revitalization factor: 452.438

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

PUBLIC NOTICE

(Published in The Lakin Independent, Lakin, Kansas on Wednesday, September 6, 2023.)

State of Kansas
County

Kearny County 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kearny County
will meet on September 18, 2023 at 8:30 AM at Kearny County Courthouse, Lakin, Kansas 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 Kearny County Courthouse, Lakin, Kansas 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							
County Commissioners	64,534		67,254		67,254		
County Clerk	99,371		116,900		119,705		
County Treasurer	134,043		152,085		158,125		
Register of Deeds	73,156		112,000		114,425		
County Attorney	151,724		155,148		156,588		
Custodian	64,452		85,420		57,120		
Zoning	61,124		61,804		62,904		
Unified Courts	86,098		140,150		163,283		
Courthouse General	981,911		1,241,450		1,316,950		
Airport	119,323		99,280		106,480		
Election	34,294		22,350		44,250		
Senior Center	125,936		147,807		161,260		
County Counselor	66,125		72,818		81,430		
Community Development	55,258		78,893		79,140		
Conservation District	65,000		65,000		65,000		
Sheriff	1,447,845		1,598,703		1,649,498		
Mental Health	10,000		10,000		10,000		
SDSI/RCDC	15,000		15,000		15,000		
Beymer Water Rec & Par	24,127		28,700		30,200		
Deerfield Comm. Center	47,813		73,244		78,760		
Deerfield Parks & Rec.	5,000		5,000		5,000		
Lakin Saddle Club	10,000		10,000		10,000		
Memorial Building	52,941		65,000		65,000		
Free Fair	119,813		130,000		130,000		
Historical Society	134,539		140,000		154,000		
Extension Council	163,100		160,000		165,000		
High Plains Retire. Villag	50,000		501,276		500,000		
WKCAC	10,000		10,000		10,000		
CASA	1,000		1,000		1,000		
City on a Hill	-		1,000		-		
Gun Club	-		3,000		3,000		
Operating Transfers	144,691		-		-		
Reimbursements	(95,533)		-		-		
Total General	4,322,685	41.650	5,370,282	37.604	5,580,372	4,301,978	37.931
Road & Bridge	1,673,383	13.789	1,687,995	11.600	1,822,115	1,416,538	12.490
Solid Waste	171,203	1.857	252,250	1.654	249,470	188,304	1.660
County Health	118,838	1.579	149,601	1.078	154,999	27,283	0.241
Noxious Weed	168,979	2.529	231,125	1.705	215,275	150,442	1.326
Emergency Services	683,882	6.920	1,181,800	7.163	1,442,800	1,165,541	10.277
Library	269,010	3.483	305,247	2.716	290,086	238,731	2.105
Appraiser Cost	193,812	2.281	196,611	1.622	205,703	193,700	1.708
Employee Benefits	2,440,615	25.341	3,024,000	20.857	3,125,000	2,746,028	24.212
Special Alcohol and Drug	2,500				4,573		
E911	42,695		100,000		157,356		
Opioid Settlement	700		-		3,500		
Non-Budgeted Funds-A	783,843						
Non-Budgeted Funds-B	178,500						
Non-Budgeted Funds-C	24,718						
Non-Budgeted Funds-D	111						
Non-Budgeted Funds-E	1,843,749						
Non-Budgeted Funds-F	35,087						
Totals	12,954,310	99.429	12,498,911	85.999	13,251,249	10,428,545	91.950
						Revenue Neutral Rate **	85.962
Less: Transfers	911,382		0		0		
Net Expenditure	12,042,928		12,498,911		13,251,249		
Total Tax Levied	7,680,223		9,749,197		xxxxxxxxxxxxxxxxx		
Assessed Valuation	77,227,788		113,368,324		113,416,947		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	495,492	492,563	2,627,557
Total	495,492	492,563	2,627,557

*Tax rates are expressed in mills

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

Jana Jenkinson
County Clerk

Resolution No. 23-12C

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

WHEREAS, the Revenue Neutral Rate for the County of Kearny County was calculated as 85.962 mills by the Kearny County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Kearny 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 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Kearny, 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 KEARNY:

The County of Kearny shall levy a property tax rate exceeding the Revenue Neutral Rate of 85.962 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.

Gary K. Hayzlett

Randy L. Cook

KEARNY COUNTY, KANSAS COUNTY CLERK

Attested:

County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 18, 2023

Resolution No. 23-12C

Governing Body Member	Yes	No	No Vote
Gary G Hayzlett	✓		
Randy J Combs	✓		
[illegible]	✓		
TOTAL			

Certified:

Jana Jenkinson