

CERTIFICATE

State of Kansas
County

2019

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

Wabaunsee 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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,562,081	✓ 1,371,304	15,434 ✓
Bond & Interest #3	10-113	8	320,485	✓ 95,762	1,078 ✓
Road & Bridge	68-5,101	9	2,372,498	✓ 1,768,418	19,904 ✓
Noxious Weed	2-1318	9	275,100	✓ 133,289	1,500 ✓
County Health	65-204	10	256,700	✓ 157,638	1,774 ✓
Employee Benefits	12-16,102	10	1,240,000	✓ 942,208	10,605 ✓
Election	19-3435a	11	126,500	✓ 119,115	1,341 ✓
Appraiser Cost	19-436	11	148,690	✓ 112,227	1,263 ✓
Liability Defense	75-6110	12	38,500	✓ 35,458	399 ✓
Economic Development	19-4102	12	68,010	✓ 48,763	549 ✓
Extension Council	2-610	13	146,000	✓ 131,329	1,478 ✓
Regional Library	12-1234	13	104,644	✓ 93,855	1,056 ✓
Regional Library Emp Benefits	12-16,102	14	12,371	✓ 11,126	125 ✓
Mental Health	19-4011	14	52,200	✓ 34,888	393 ✓
Elderly	12-1680	15	98,183	✓ 88,859	1,000 ✓
Mental Retardation	19-4011	15	15,000	✓ 13,472	152 ✓
Public Transportation		16	114,500	✓ 48,597	547 ✓
Capital Improvements	19-120	16	210,063	✓ 44,430	500 ✓
R & B Special Sales Tax		17	2,255,894		
Noxious Weed Capital Outlay		17	128,469		
911 Coordinating Council		18	130,000		
Parks & Recreation		18	8,853		
Public Transportation Cap Out		19	53,629		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		XXXXX	10,738,370	5,250,739	59,098
Budget Summary		23			
Budget Summary2					
Neighborhood Revitalization Rebate		24			
				County Clerk's Use Only	
				88,848,459	
				Nov 1, 2018 Total	
				Assessed Valuation	

Assisted by:

Pottberg, Gassman &

Hoffman, Chartered

Address:

505 NW 3rd, Suite 1

Abilene, KS 67410

Email:

gassman@pgh-cpa.com

Attest: Oct 11 2018

Jeanette Savage
County Clerk

Tax Lid Limit (from Computation Tab)

5,250,740

Does the County need to hold an election?

NO

Robert Allen 8/20/18
Jim Wier

Governing Body

CPA Summary

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 5,086,405
2. Other tax entity levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 5,086,405

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 942,261	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 1,630,138	
5b. Personal property 2017	- 1,641,522	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018 :	+ 139,098	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,081,359	
10. Total estimated valuation July 1, 2018	88,859,062	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0123	
12. Percentage adjustment increase (12 times 3)	+ \$ 62,661	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 71,210	
15. Total Percentage Adjustments	\$ 133,871	

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:		+	95,762	
Property tax revenues for debt service in 2018 budget:		-	193,648	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+		
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-		
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget:		+		
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+		
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+		
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+		
22. Law enforcement expenses - 2019 budget:		+	1,174,567	
Law enforcement expenses - 2018 budget:		-	1,128,307	
CPI adjustment	1.40%		<u>15,796</u>	
Increased law enforcement expenses in 2019 budget:		+	<u>30,464</u>	
(Do not include building construction or remodeling costs)				
23. Fire protection expenses - 2019 budget:		+		
Fire protection expenses - 2018 budget:		-		
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
24. Emergency medical expenses - 2019 budget:		+		
Emergency medical expenses - 2018 budget:		-		
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
25. Total Revenue Adjustments				<u>30,464</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
28. Total Computed Tax Levy		<u>5,250,740</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.014	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)
 2018 Tax Levy (Less Levy for other Governmental Units)
 Change in Levy 0

CPI Adjustment 71,210
 2019 Mill Rate (Less Mills for other Governmental Units)
 Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 71,210

Exemption from Election Requirement Yes

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,230,544	113,824	2,138	6,611	3,966	1,745
Bond & Interest #3	193,648	17,912	337	1,040	624	275
0						
Road & Bridge	1,872,746	173,229	3,256	10,058	6,035	2,656
Noxious Weed	125,186	11,580	218	672	403	178
County Health	157,416	14,561	274	845	507	223
Employee Benefits	814,649	75,355	1,417	4,375	2,625	1,155
Election	49,178	4,549	86	264	158	70
Appraiser Cost	136,789	12,653	238	735	441	194
Liability Defense	25,925	2,398	45	139	84	37
Economic Development	48,365	4,474	84	260	156	69
Extension Council	129,492	11,978	225	695	417	184
Regional Library	95,396	8,824	166	512	307	135
Regional Library Emp Be	10,831	1,002	19	58	35	15
Mental Health	39,945	3,695	69	215	129	57
Elderly	83,457	7,720	145	448	269	118
Mental Retardation	13,714	1,269	24	74	44	19
Public Transportation	17,396	1,609	30	93	56	25
Capital Improvements	41,728	3,860	73	224	134	59
TOTAL	5,086,405	470,492	8,844	27,318	16,390	7,214

County Treas Motor Vehicle Estimate 470,492

County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate 27,318

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor
0.09250

Recreational Vehicle Factor 0.00174

16/20M Vehicle Factor	0.00537
-----------------------	---------

Commercial Vehicle Factor 0.00322

Watercraft Factor	0.00142
-------------------	---------

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Equipment Reserve	-	100,000	100,000	19-119
Road & Bridge	Highway Improvement	250,000	-	-	68-590
Road & Bridge	Special Machinery	100,000	-	-	68-141g
Noxious Weed	NW Capital Outlay	25,000	-	-	2-1318
	Total	375,000	100,000	100,000	
	Adjustments*				
	Adjusted Totals	375,000	100,000	100,000	

Page No. 4

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Ref & Imp Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	2,350,000	4/1 & 10/1	10/1	54,945	115,000	53,220	115,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	930,000	4/1 & 10/1	10/1	20,233	40,000	22,250	55,000
Total G.O. Bonds					3,280,000			75,178	155,000	75,470	170,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,280,000			75,178	155,000	75,470	170,000

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
2012 Dump Truck	7/23/2012	60	3.07	155,728	33,197	34,227	0
				Totals	33,197	34,227	0

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

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	933,864	1,021,756	502,780
Receipts:			
Ad Valorem Tax	1,369,661	1,230,544	xxxxxxxxxxxxxxxxxx
Delinquent Tax	19,077	0	0
Motor Vehicle Tax	117,042	125,091	113,824
Recreational Vehicle Tax	2,218	2,389	2,138
16/20M Vehicle Tax	8,607	7,613	6,611
Commercial Vehicle Tax	3,983	1,306	3,966
Watercraft Tax	0	0	1,745
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	814	2,500	2,500
Local Alcoholic Liquor	3,313	1,200	1,200
Compensating Use Tax	0	0	0
Local Sales Tax	390,485	350,000	360,000
Mortgage Registrations	36,816	35,000	35,000
Officer's Fees	97,898	60,000	60,000
Building Permits & Zoning Appl.	9,317	5,100	7,100
Diversion Fees	21,012	20,000	20,000
Special Auto	4,474	5,000	5,000
Interest on Delinquent Taxes	31,883	20,000	20,000
Antique Tags	3,095	2,500	2,500
Sheriffs Fees	16,219	15,000	15,000
Fire Management Assistance Grant	89,166	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	32,441	25,000	25,000
Neighborhood Revitalization Rebate	-6,925	-5,198	-3,588
Miscellaneous	34,321	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,284,917	1,913,045	687,997
Resources Available:	3,218,781	2,934,801	1,190,777

Wabaunsee County

2019

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	3,218,781	2,934,801	1,190,777
Expenditures:			
County Commission	65,080	68,040	70,000
County Clerk	123,878	130,800	140,800
County Treasurer	98,502	107,260	115,910
County Attorney/Counselor	103,257	108,890	111,969
Register of Deeds	87,517	96,755	90,987
Sheriff	1,028,416	1,128,307	1,174,567
District Court	73,429	90,808	88,563
Courthouse General	91,542	187,000	187,000
Emergency Services	33,148	47,796	48,658
Planning & Zoning	31,292	43,000	42,060
Professional Fees	34,145	36,000	36,000
911 Clerk	2,517	3,000	3,000
Soil Conservation	35,000	37,500	37,500 ✓
Coroners & Autopsies	16,114	16,000	17,000
Solid Waste	16,002	10,000	10,000
Allocable	17,701	35,000	35,000
Health	0	17,000	17,000
County Fair	19,900	19,900	19,900 ✓
Juvenile Detention	1,200	10,000	10,000
Historical	10,000	10,000	10,000 ✓
Technology	57,671	70,000	100,000
Courthouse Maintenance	31,548	60,000	80,000
Community Health Ministry	2,500	2,500	0 ✓
3 Rivers	2,500	2,500	0 ✓
Friendship Meals Health Insurance	0	3,965	0
Transfer to Equipment Reserve	0	75,000	99,999
Settlement	125,000	0	0
Fire Management Assistance Grant	89,166	0	0
Subtotal	2,197,024	2,417,021	2,545,913
Cash Forward (2019 column)			
Miscellaneous	0	15,000	16,168
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,197,024	2,432,021	2,562,081
Unencumbered Cash Balance Dec 31	1,021,756	502,780	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,606,096	2,481,757	2,562,081
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,562,081
Tax Required			1,371,304
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			1,371,304
CPA Summary			

Wabaunsee County

2019

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
County Commission			
Salaries	47,486	49,440	51,000
Contractual	16,114	16,200	16,500
Commodities	1,480	2,400	2,000
Capital Outlay	0	0	500
Total	65,080	68,040	70,000 ✓
County Clerk			
Salaries	119,247	124,000	134,500
Contractual	2,175	3,300	2,000
Commodities	2,457	2,500	3,300
Capital Outlay	0	1,000	1,000
Total	123,878	130,800	140,800 ✓
County Treasurer			
Salaries	79,943	84,000	94,650
Contractual	13,223	17,260	15,260
Commodities	5,336	3,500	3,500
Capital Outlay	0	2,500	2,500
Total	98,502	107,260	115,910 ✓
County Attorney/Counselor			
Salaries	93,089	95,390	101,419
Contractual	9,307	12,100	9,150
Commodities	861	1,400	1,400
Capital Outlay	0	0	0
Total	103,257	108,890	111,969 ✓
Register of Deeds			
Salaries	82,791	82,455	86,687
Contractual	3,080	4,300	3,000
Commodities	1,646	3,000	1,300
Capital Outlay	0	7,000	0
Total	87,517	96,755	90,987 ✓
Sheriff			
Salaries	801,209	839,482	840,192
Contractual	104,612	109,775	102,300
Commodities	90,308	101,325	105,350
Capital Outlay	32,287	77,725	126,725
Total	1,028,416	1,128,307	1,174,567 ✓
District Court			
Salaries	0	0	0
Contractual	61,871	80,878	74,400
Commodities	6,222	4,200	4,200
Capital Outlay	5,336	5,730	9,963
Total	73,429	90,808	88,563 ✓
Courthouse General			
Salaries	30,853	33,000	35,000
Contractual	55,458	53,900	55,000
Commodities	5,230	10,100	7,000
Capital Outlay	0	90,000	90,000
Total	91,542	187,000	187,000 ✓
Total - Page 7b	1,671,620	1,917,860	1,979,796

Wabaunsee County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Emergency Services			
Salaries	23,542	28,746	29,608
Contractual	8,611	14,200	14,200
Commodities	994	2,600	2,600
Capital Outlay	0	2,250	2,250
Total	33,148	47,796	48,658 ✓
Planning & Zoning			
Salaries	24,382	28,500	30,000
Contractual	6,301	10,100	9,360
Commodities	312	1,200	1,200
Capital Outlay	298	3,200	1,500
Total	31,292	43,000	42,060 ✓
Total - Page 7c	64,440	90,796	90,718
Total - Page 7b	1,671,620	1,917,860	1,979,796
Total Detail Expenditures**	1,736,060	2,008,656	2,070,514

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

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest #3	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	194,917	192,818	191,707
Receipts:			
Ad Valorem Tax	232,857	193,648	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,597	0	0
Motor Vehicle Tax	29,320	21,251	17,912
Recreational Vehicle Tax	563	406	337
16/20M Vehicle Tax	637	1,294	1,040
Commercial Vehicle Tax	1,030	222	624
Watercraft Tax	0	0	275
Saddle Creek Special Assessments	13,079	13,079	13,079
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,177	-818	-251
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	279,906	229,082	33,016
Resources Available:	474,823	421,900	224,723
Expenditures:			
Principal	220,000	155,000	170,000
Interest	58,245	75,178	75,470
Fees	3,760	15	15
Cash Basis Reserve	0	0	75,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	282,005	230,193	320,485
Unencumbered Cash Balance Dec 31	192,818	191,707	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	328,260	304,960	320,485
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			320,485
Tax Required			95,762
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			95,762

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	383,689	158,908	115,922
Receipts:			
Ad Valorem Tax	1,556,922	1,872,746	XXXXXXXXXXXXXXXX
Delinquent Tax	21,271	0	0
Motor Vehicle Tax	137,794	142,181	173,229
Recreational Vehicle Tax	2,622	2,716	3,256
16/20 M Vehicle Tax	7,849	8,655	10,058
Commercial Vehicle Tax	4,738	1,485	6,035
Watercraft Tax	0	0	2,656
Special City & County Highway	271,181	272,057	277,551
Reimbursements	47,604	0	0
Mowing Reimbursement	21,243	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,871	-7,911	-4,627
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,063,353	2,311,929	488,158
Resources Available:	2,447,042	2,470,837	604,080
Expenditures:			
Salaries	421,810	492,865	520,448
Contractual	97,387	213,550	223,050
Commodities	1,138,957	1,252,000	1,317,500
Capital Outlay	279,980	396,500	311,500
Transfer to Highway Improvement	250,000	0	0
Transfer to Special Machinery	100,000	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,288,134	2,354,915	2,372,498
Unencumbered Cash Balance Dec 31	158,908	115,922	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	2,336,834	2,354,915	2,372,498
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,372,498
Tax Required			1,768,418
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			1,768,418

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	84,806	67,365	23,601
Receipts:			
Ad Valorem Tax	122,201	125,186	XXXXXXXXXXXXXXXX
Delinquent Tax	1,835	0	0
Motor Vehicle Tax	11,757	11,155	11,580
Recreational Vehicle Tax	223	213	218
16/20 M Vehicle Tax	738	679	672
Commercial Vehicle Tax	403	116	403
Watercraft Tax	0	0	178
Chemical Sales	120,810	94,516	105,508
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-618	-529	-349
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	257,349	231,336	118,210
Resources Available:	342,155	298,701	141,811
Expenditures:			
Salaries	60,285	66,400	71,000
Contractual	12,015	14,250	13,250
Commodities	121,621	174,450	170,850
Capital Outlay	10,733	0	0
Mowing	20,136	20,000	20,000
Transfer to NW Capital Outlay Fund	50,000	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	274,790	275,100	275,100
Unencumbered Cash Balance Dec 31	67,365	23,601	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	275,100	275,100	275,100
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			275,100
Tax Required			133,289
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			133,289

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	16,863	9,572	6,692
Receipts:			
Ad Valorem Tax	154,622	157,416	XXXXXXXXXXXXXXXX
Delinquent Tax	2,302	0	0
Motor Vehicle Tax	14,655	14,117	14,561
Recreational Vehicle Tax	278	270	274
16/20 M Vehicle Tax	953	859	845
Commercial Vehicle Tax	501	147	507
Watercraft Tax	0	0	223
Grants	29,010	34,390	48,172
Fees & Reimbursements	35,083	21,495	11,200
General Reimbursement	0	17,000	17,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-782	-665	-412
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	236,622	245,029	92,370
Resources Available:	253,485	254,601	99,062
Expenditures:			
Salaries	188,134	195,359	202,700
Contractual	20,853	17,250	16,100
Commodities	9,576	11,800	11,000
Capital Outlay	8,950	2,000	4,700
Environmental Sanitation	16,400	21,500	22,200
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	243,913	247,909	256,700
Unencumbered Cash Balance Dec 31	9,572	6,692	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	260,774	247,909	256,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			256,700
Tax Required			157,638
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			157,638

Adopted Budget

Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	530,816	455,317	215,330
Receipts:			
Ad Valorem Tax	726,428	814,649	XXXXXXXXXXXXXXXX
Delinquent Tax	14,119	0	0
Motor Vehicle Tax	86,284	66,309	75,355
Recreational Vehicle Tax	1,635	1,267	1,417
16/20 M Vehicle Tax	6,473	4,037	4,375
Commercial Vehicle Tax	2,934	692	2,625
Watercraft Tax	0	0	1,155
Reimbursements	787	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,671	-3,441	-2,465
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	834,989	883,513	82,462
Resources Available:	1,365,805	1,338,830	297,792
Expenditures:			
KPERS	188,012	240,000	260,000
Health Insurance	485,107	603,500	675,000
Workman's Comp	63,942	80,000	85,000
Unemployment	1,906	10,000	10,000
FICA & Medicare	161,888	180,000	200,000
Life Insurance	5,900	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous	3,732	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	910,488	1,123,500	1,240,000
Unencumbered Cash Balance Dec 31	455,317	215,330	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	1,191,000	1,223,500	1,240,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,240,000
Tax Required			942,208
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			942,208

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	19,391	11,032	2,570
Receipts:			
Ad Valorem Tax	40,902	49,178	XXXXXXXXXXXXXXXXXX
Delinquent Tax	661	0	0
Motor Vehicle Tax	4,290	3,731	4,549
Recreational Vehicle Tax	81	71	86
16/20 M Vehicle Tax	260	227	264
Commercial Vehicle Tax	147	39	158
Watercraft Tax	0	0	70
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-207	-208	-312
Miscellaneous	43		
Does miscellaneous exceed 10% of Total			
Total Receipts	46,177	53,038	4,815
Resources Available:	65,568	64,070	7,385
Expenditures:			
Salaries	27,950	36,500	30,000
Contractual	22,739	18,000	22,500
Commodities	3,847	4,000	4,000
Capital Outlay	0	3,000	70,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	54,536	61,500	126,500
Unencumbered Cash Balance Dec 31	11,032	2,570	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	56,500	61,500	126,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			126,500
Tax Required			119,115
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			119,115

Adopted Budget Appraiser Cost	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	28,097	17,496	17,496
Receipts:			
Ad Valorem Tax	124,798	136,789	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,824	0	0
Motor Vehicle Tax	11,296	11,398	12,653
Recreational Vehicle Tax	214	218	238
16/20 M Vehicle Tax	812	694	735
Commercial Vehicle Tax	385	119	441
Watercraft Tax	0	0	194
Fees	5,203	0	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-631	-578	-294
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	143,901	148,640	18,967
Resources Available:	171,998	166,136	36,463
Expenditures:			
Salaries	103,089	105,890	109,040
Contractual	20,888	30,750	28,650
Commodities	5,525	8,000	7,000
Capital Outlay	0	4,000	4,000
Settlement	25,000	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	154,502	148,640	148,690
Unencumbered Cash Balance Dec 31	17,496	17,496	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	155,550	148,640	148,690
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			148,690
Tax Required			112,227
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			112,227

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Liability Defense	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	17,362	9,146	432
Receipts:			
Ad Valorem Tax	24,846	25,925	XXXXXXXXXXXXXXXXXX
Delinquent Tax	365	0	0
Motor Vehicle Tax	2,298	2,266	2,398
Recreational Vehicle Tax	44	43	45
16/20 M Vehicle Tax	159	138	139
Commercial Vehicle Tax	78	24	84
Watercraft Tax	0	0	37
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-126	-110	-93
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	27,664	28,286	2,610
Resources Available:	45,026	37,432	3,042
Expenditures:			
Contractual Services	35,880	37,000	38,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	35,880	37,000	38,500
Unencumbered Cash Balance Dec 31	9,146	432	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	36,000	37,000	38,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,500
Tax Required			35,458
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			35,458

Adopted Budget Economic Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	28,087	24,590	13,332
Receipts:			
Ad Valorem Tax	38,472	48,365	XXXXXXXXXXXXXXXXXX
Delinquent Tax	776	0	0
Motor Vehicle Tax	5,083	3,513	4,474
Recreational Vehicle Tax	97	67	84
16/20 M Vehicle Tax	288	214	260
Commercial Vehicle Tax	175	37	156
Watercraft Tax	0	0	69
E-Community Admin Fees	1,000	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-194	-204	-128
Miscellaneous	2,012	0	0
Expenditures:			
Total Receipts	47,709	52,992	5,915
Resources Available:	75,796	77,582	19,247
Expenditures:			
Salaries	37,076	42,000	43,560
Contractual	9,367	15,300	17,000
Commodities	1,456	4,250	4,750
Capital Outlay	0	2,700	2,700
E-Community	3,307	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	51,206	64,250	68,010
Unencumbered Cash Balance Dec 31	24,590	13,332	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	61,800	64,250	68,010
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			68,010
Tax Required			48,763
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			48,763

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	967	1,984	1,516
Receipts:			
Ad Valorem Tax	126,433	129,492	xxxxxxxxxxxxxxxx
Delinquent Tax	1,912	0	0
Motor Vehicle Tax	11,874	11,543	11,978
Recreational Vehicle Tax	225	220	225
16/20 M Vehicle Tax	806	703	695
Commercial Vehicle Tax	406	121	417
Watercraft Tax	0	0	184
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-639	-547	-344
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	141,017	141,532	13,155
Resources Available:	141,984	143,516	14,671
Expenditures:			
Appropriation	140,000	142,000	146,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	140,000	142,000	146,000
Unencumbered Cash Balance Dec 31	1,984	1,516	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	140,000	142,000	146,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			146,000
Tax Required			131,329
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			131,329

Adopted Budget Regional Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	748	1,447	1,091
Receipts:			
Ad Valorem Tax	91,651	95,396	xxxxxxxxxxxxxxxx
Delinquent Tax	1,420	0	0
Motor Vehicle Tax	8,853	8,374	8,824
Recreational Vehicle Tax	168	160	166
16/20 M Vehicle Tax	600	510	512
Commercial Vehicle Tax	302	87	307
Watercraft Tax	0	0	135
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-463	-403	-246
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	102,531	104,124	9,698
Resources Available:	103,279	105,571	10,789
Expenditures:			
Appropriation	101,832	104,480	104,644
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	101,832	104,480	104,644
Unencumbered Cash Balance Dec 31	1,447	1,091	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	101,832	104,480	104,644
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			104,644
Tax Required			93,855
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			93,855

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Regional Library Emp Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	58	161	145
Receipts:			
Ad Valorem Tax	10,592	10,831	xxxxxxxxxxxxxxxx
Delinquent Tax	172	0	0
Motor Vehicle Tax	1,078	967	1,002
Recreational Vehicle Tax	20	18	19
16/20 M Vehicle Tax	74	59	58
Commercial Vehicle Tax	37	10	35
Watercraft Tax	0	0	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-54	-46	-29
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	11,919	11,839	1,100
Resources Available:	11,977	12,000	1,245
Expenditures:			
Appropriation	11,816	11,855	12,371 ✓
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	11,816	11,855	12,371
Unencumbered Cash Balance Dec 31	161	145	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	11,816	11,855	12,371
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		12,371
	Tax Required		11,126
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			11,126

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,559	6,997	5,438
Receipts:			
Ad Valorem Tax	36,827	39,945	xxxxxxxxxxxxxxxx
Delinquent Tax	580	0	0
Motor Vehicle Tax	3,823	3,361	3,695
Recreational Vehicle Tax	73	64	69
16/20 M Vehicle Tax	223	205	215
Commercial Vehicle Tax	131	35	129
Watercraft Tax	0	0	57
Alcohol Tax	7,567	4,400	7,800
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-186	-169	-91
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	49,038	47,841	11,874
Resources Available:	50,597	54,838	17,312
Expenditures:			
Appropriation	41,000	45,000	44,400 ✓
Alcohol Tax Distribution	2,600	4,400	7,800 ✓
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	43,600	49,400	52,200
Unencumbered Cash Balance Dec 31	6,997	5,438	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	45,400	49,400	52,200
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		52,200
	Tax Required		34,888
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			34,888

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Elderly	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,836	1,014	857
Receipts:			
Ad Valorem Tax	81,386	83,457	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,222	0	0
Motor Vehicle Tax	7,838	7,437	7,720
Recreational Vehicle Tax	149	142	145
16/20 M Vehicle Tax	492	453	448
Commercial Vehicle Tax	268	78	269
Watercraft Tax	0	0	118
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-411	-353	-233
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	90,944	91,214	8,467
Resources Available:	94,780	92,228	9,324
Expenditures:			
Appropriation	93,766	91,371	93,001
Friendship Meals Health Insurance	0	0	3,965
Cash Forward (2019 column)			
Miscellaneous			1,217
Does miscellaneous exceed 10% of Total			
Total Expenditures	93,766	91,371	98,183
Unencumbered Cash Balance Dec 31	1,014	857	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	93,766	91,371	98,183
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			98,183
Tax Required			88,859
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			88,859

Alma	\$ 500
Alta Vista	\$ 33,150
Eskridge	\$ 18,900
Harveyville	\$ 700
Maple Hill	\$ 27,000
McFarland	\$ 3,800
Paxico	\$ 5,025
Total	\$ 89,075
SR Care Act-ACA Incentive	1,628
County Share Admin Match	2,298
Friendship Meals Health	3,965
Miscellaneous	1,217
Grand Total	\$98,183

Adopted Budget Mental Retardation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	133	133
Receipts:			
Ad Valorem Tax	13,524	13,714	XXXXXXXXXXXXXXXXXX
Delinquent Tax	190	0	0
Motor Vehicle Tax	1,355	1,232	1,269
Recreational Vehicle Tax	26	24	24
16/20 M Vehicle Tax	59	75	74
Commercial Vehicle Tax	47	13	44
Watercraft Tax	0	0	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-68	-58	-35
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	15,133	15,000	1,395
Resources Available:	15,133	15,133	1,528
Expenditures:			
Appropriation	15,000	15,000	15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	15,000	15,000	15,000
Unencumbered Cash Balance Dec 31	133	133	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	15,000	15,000	15,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,000
Tax Required			13,472
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			13,472

CPA Summary

Wabaunsee County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Transportation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,527	3,514	702
Receipts:			
Ad Valorem Tax	14,447	17,396	XXXXXXXXXXXXXXXXXX
Delinquent Tax	182	0	0
Motor Vehicle Tax	840	1,306	1,609
Recreational Vehicle Tax	16	25	30
16/20 M Vehicle Tax	0	80	93
Commercial Vehicle Tax	27	14	56
Watercraft Tax	0	0	25
Rider Fees	7,481	5,000	7,200
Collections	0	0	0
KDOT Collections	43,773	52,040	56,315
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-72	-73	-127
Miscellaneous	549	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	67,243	75,788	65,201
Resources Available:	73,770	79,302	65,903
Expenditures:			
Salaries	37,953	37,000	66,000
Contractual	18,026	22,900	8,000
Commodities	14,278	18,500	15,500
Capital Outlay	0	200	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	70,256	78,600	114,500
Unencumbered Cash Balance Dec 31	3,514	702	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	76,000	78,600	114,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			114,500
Tax Required			48,597
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			48,597

Adopted Budget Capital Improvements	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	174,919	177,794	161,399
Receipts:			
Ad Valorem Tax	40,788	41,728	XXXXXXXXXXXXXXXXXX
Delinquent Tax	992	0	0
Motor Vehicle Tax	7,839	3,718	3,860
Recreational Vehicle Tax	0	71	73
16/20 M Vehicle Tax	247	226	224
Commercial Vehicle Tax	269	39	134
Watercraft Tax	0	0	59
KS Historical Society State Aid	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-206	-177	-116
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	49,929	45,605	4,234
Resources Available:	224,848	223,399	165,633
Expenditures:			
Contractual	44,513	50,000	60,000
Commodities	623	2,000	5,000
Capital Outlay	1,918	10,000	145,063
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	47,054	62,000	210,063
Unencumbered Cash Balance Dec 31	177,794	161,399	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	48,998	256,944	210,063
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			210,063
Tax Required			44,430
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			44,430

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget R & B Special Sales Tax	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,579,778	1,644,094	1,928,894
Receipts:			
Sales Tax Collections	292,082	300,000	320,000
KDOT	160,000	0	
Interest on Idle Funds	9,148	7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	461,230	307,000	327,000
Resources Available:	2,041,008	1,951,094	2,255,894
Expenditures:			
Bridge Construction	396,914	22,200	2,255,894 ✓
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	396,914	22,200	2,255,894
Unencumbered Cash Balance Dec 31	1,644,094	1,928,894	0
2017/2018/2019 Budget Authority Amount	1,899,327	2,161,751	2,255,894

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	123,116	128,469	128,469
Receipts:			
Transfer from Noxious Weed Fund	50,000	0	0
Interest on Idle Funds			
Miscellaneous	2,881		
Does miscellaneous exceed 10% of Total R			
Total Receipts	52,881	0	0
Resources Available:	175,997	128,469	128,469
Expenditures:			
Capital Outlay	47,528	0	128,469
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	47,528	0	128,469
Unencumbered Cash Balance Dec 31	128,469	128,469	0
2017/2018/2019 Budget Authority Amount	98,116	105,831	128,469

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Coordinating Council	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	75,897	97,236	69,000
Receipts:			
Fees	44,969	50,000	55,000
Interest on Idle Funds	5,532	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	50,501	56,000	61,000
Resources Available:	126,398	153,236	130,000
Expenditures:			
Contractual	24,562	30,000	90,000
Commodities	4,600	3,337	5,000
Capital Outlay	0	50,899	35,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	29,162	84,236	130,000
Unencumbered Cash Balance Dec 31	97,236	69,000	0
2017/2018/2019 Budget Authority Amount	130,514	156,651	130,000

Adopted Budget

Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,140	2,053	5,353
Receipts:			
Liquor Tax	3,313	3,300	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,313	3,300	3,500
Resources Available:	4,453	5,353	8,853
Expenditures:			
Contractual	2,400	0	8,853
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,400	0	8,853
Unencumbered Cash Balance Dec 31	2,053	5,353	0
2017/2018/2019 Budget Authority Amount	4,761	6,940	8,853

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Public Transportation Cap Out	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	64,847	65,202	53,329
Receipts:			
Interest on Idle Funds	355	300	300
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	355	300	300
Resources Available:	65,202	65,502	53,629
Expenditures:			
Capital Outlay	0	12,173	53,629
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	12,173	53,629
Unencumbered Cash Balance Dec 31	65,202	53,329	0
2017/2018/2019 Budget Authority Amount	64,800	65,447	53,629

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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 (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

(5) Fund Name:

****Note:** These two block figures should agree.

Page No. 22

NOTICE OF BUDGET HEARING

The governing body of
Wabaunsee County

will meet on August 20, 2018 at 10:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Wabaunsee County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	2,197,024	16.815	2,432,021	14.748	2,562,081	1,371,304	15.432
Bond & Interest #3	282,005	2.857	230,193	2.321	320,485	95,762	1.078
Road & Bridge	2,288,134	19.113	2,354,915	22.445	2,372,498	1,768,418	19.901
Noxious Weed	274,790	1.500	275,100	1.500	275,100	133,289	1.500
County Health	243,913	1.898	247,909	1.887	256,700	157,638	1.774
Employee Benefits	910,488	8.914	1,123,500	9.763	1,240,000	942,208	10.603
Election	54,536	0.502	61,500	0.589	126,500	119,115	1.340
Appraiser Cost	154,502	1.532	148,640	1.639	148,690	112,227	1.263
Liability Defense	35,880	0.305	37,000	0.311	38,500	35,458	0.399
Economic Development	51,206	0.472	64,250	0.580	68,010	48,763	0.549
Extension Council	140,000	1.552	142,000	1.552	146,000	131,329	1.478
Regional Library	101,832	1.125	104,480	1.143	104,644	93,855	1.056
Regional Library Emp E	11,816	0.130	11,855	0.130	12,371	11,126	0.125
Mental Health	43,600	0.452	49,400	0.479	52,200	34,888	0.393
Elderly	93,766	0.999	91,371	1.000	98,183	88,859	1.000
Mental Retardation	15,000	0.166	15,000	0.164	15,000	13,472	0.152
Public Transportation	70,256	0.176	78,600	0.208	114,500	48,597	0.547
Capital Improvements	47,054	0.500	62,000	0.500	210,063	44,430	0.500
R & B Special Sales Tax	396,914		22,200		2,255,894		
Noxious Weed Capital C	47,528				128,469		
911 Coordinating Coun	29,162		84,236		130,000		
Parks & Recreation	2,400				8,853		
Public Transportation C			12,173		53,629		
Non-Budgeted Funds-A	35,490						
Non-Budgeted Funds-B	12,475						
Non-Budgeted Funds-C	1,651,647						
Totals	9,191,419	59.008	7,648,343	60.959	10,738,370	5,250,739	59.090
Less: Transfers	375,000		100,000		100,000		
Net Expenditure	8,816,419		7,548,343		10,638,370		
Total Tax Levied	4,868,274		5,086,405		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	82,502,009		0		88,859,062		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	2,750,000	2,570,000	3,280,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	33,197	33,197
Total	2,750,000	2,603,197	3,313,197

*Tax rates are expressed in mills

Jennifer Savage
Clerk

Wabaunsee County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	1,367,717	15.392	3,588
Bond & Interest #3	95,511	1.075	251
Road & Bridge	1,763,791	19.849	4,627
Noxious Weed	132,940	1.496	349
County Health	157,226	1.769	412
Employee Benefits	939,743	10.576	2,465
Election	118,803	1.337	312
Appraiser Cost	111,933	1.260	294
Liability Defense	35,365	0.398	93
Economic Development	48,635	0.547	128
Extension Council	130,985	1.474	344
Regional Library	93,609	1.053	246
Regional Library Emp Be	11,097	0.125	29
Mental Health	34,797	0.392	91
Elderly	88,626	0.997	233
Mental Retardation	13,437	0.151	35
Public Transportation	48,470	0.545	127
Capital Improvements	44,314	0.499	116
			0
TOTAL	5,236,999	58.936	13,740

2018 July 1 Valuation: 88,859,062

Valuation Factor: 88,859.062

Neighborhood Revitalization Subj to Rebate: 233,121

Neighborhood Revitalization factor: 233.121

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.