

CERTIFICATE

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	Budget Authority for Expenditures	2022 Adopted Budget Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	3,060,153	1,502,437	15.231
Debt Service	10-113	7	418,765	386,778	3.921
Road & Bridge	68-5,101	8	2,562,584	2,057,772	20.861
Noxious Weed	2-1318	9	294,750	147,945	1.500
County Health	65-204	9	254,818	164,642	1.669
Employee Benefits	12-16,102	10	1,260,000	917,660	9.303
Election	19-3435a	10	121,500	109,406	1.109
Appraiser Cost	19-436	11	146,830	122,224	1.239
Liability Defense	75-6110	11			
Economic Development	19-4102	12			
Extension Council	2-610	12			
Regional Library	12-1234	13	108,610	98,143	0.995
Regional Library Emp Benefits	12-16,102	13	12,730	11,510	0.117
Mental Health	19-4011	14	60,500	45,917	0.466
Elderly	12-1680	14	107,841	98,630	1.000
Mental Retardation	19-4011	15			
Public Transportation	12-803b	15	102,000	7,535	0.076
Capital Improvements	19-120	16	390,963	49,315	0.500
		16			
R & B Special Sales Tax		17	1,152,145		
Noxious Weed Capital Outlay		17	107,181		
911 Coordinating Council		18	110,000		
Parks & Recreation		18	5,681		
Public Transportation Cap Out		19	42,740		
COPS Grant		19	111,556		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		xxxxx	10,431,347	5,719,914	57.987
Budget Summary		23			
Neighborhood Revitalization Rebate		24			

County Clerk's Use Only
98,643,532
Nov 1, 2021 Total
Assessed Valuation

Assisted by:

Pottberg, Gassman &

Hoffman, Chartered

Address:

505 NW 3rd St, Suite 1

Abilene, Kansas 67410

Email:

gassman@pgh-cpa.com

Attest: Nov 22

County Clerk

Governing Body

CPA Summary



[Handwritten Signature]
9/13/2021

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Equipment Reserve	50,000	50,000	50,000	19-120
General	County Health	5,500	25,000	-	Commission
Road & Bridge	Highway Improvement	134,000	-	150,000	68-590
Noxious Weed	NW Capital Outlay	40,000	-	-	2-1318
Liability Defense	General	22,035	346	-	79-2958
Economic Development	General	18,197	646	-	79-2958
Extension Council	General	15,507	1,729	-	79-2958
Mental Retardation	General	1,641	183	-	79-2958
General	Bond & Interest	-	22,000	-	Commission
General	COPS Grant	-	15,139	15,139	Commission
	Total	286,880	115,043	215,139	
	Adjustments*				
	Adjusted Totals	286,880	115,043	215,139	

Page No. 3

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	2,120,000	4/1 & 10/1	10/1	49,920	110,000	48,270	110,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	835,000	4/1 & 10/1	10/1	20,050	60,000	18,850	60,000
Series 2020A	10/29/2020		1.00-2.00	1,375,000	1,375,000			21,331	75,000	21,630	85,000
Total G.O. Bonds					4,330,000			91,301	245,000	88,750	255,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					4,330,000			91,301	245,000	88,750	255,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2021	Payments Due 2021	Payments Due 2022
Sheriff Vehicles (4)	7/8/2019	48	3.99	175,000	106,639	47,454	47,454
E Building	1/3/2020	240	5.50	109,500	109,500	9,261	9,260
Totals					216,139	56,715	56,714

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	569,940	936,995	761,817
Receipts:			
Ad Valorem Tax	1,785,375	1,871,042	XXXXXXXXXXXXXXXXXX
Delinquent Tax	17,258	0	0
Motor Vehicle Tax	125,048	157,574	164,086
Recreational Vehicle Tax	2,884	3,494	3,748
16/20M Vehicle Tax	6,571	8,449	8,874
Commercial Vehicle Tax	3,587	4,745	5,082
Watercraft Tax	0	2,330	2,552
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	896	1,250	1,000
Local Alcoholic Liquor	3,254	2,500	3,000
Compensating Use Tax	0	0	0
Local Sales Tax	436,078	420,000	420,000
Officer's Fees	144,552	100,000	100,000
Building Permits & Zoning Appl.	18,585	20,000	20,000
Diversion Fees	28,258	20,000	20,000
Special Auto			
Interest on Delinquent Taxes	43,808	25,000	25,000
Antique Tags	3,430	2,500	2,500
Sheriffs Fees	12,271	12,500	12,500
Transfers in from Closed Funds	57,380	2,904	0
SPARK Funding	1,460,915	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	44,530	10,000	5,000
Neighborhood Revitalization Rebate		-4,500	-2,442
Miscellaneous	5,915	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,200,595	2,664,788	795,900
Resources Available:	4,770,535	3,601,783	1,557,717

Wabaunsee County

2022

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	4,770,535	3,601,783	1,557,717
Expenditures:			
County Commission	62,868	70,300	70,300
County Clerk	138,513	146,300	146,300
County Treasurer	99,081	107,560	108,030
County Attorney	104,431	112,800	116,829
Register of Deeds	91,035	102,303	101,650
Sheriff	1,176,470	1,214,113	1,327,226
District Court	49,567	88,563	89,563
Courthouse General	92,473	98,500	99,000
Emergency Preparedness	55,105	56,820	66,450
Planning & Zoning	31,216	41,044	56,579
Sanitation	0	0	29,207
Economic Development	0	60,000	60,000
Subtotal	1,900,759	2,098,303	2,271,134
Historical	10,000	10,000	10,000
Solid Waste	6,022	10,000	10,000
Soil Conservation	38,000	38,000	40,000
Coroners & Autopsies	18,909	18,700	20,182
County Fair	25,000	25,000	30,000
Courthouse Maintenance	47,068	80,000	160,000
Juvenile Detention	0	10,000	10,000
Allocable	20,128	35,500	35,500
Professional Fees	36,259	37,500	39,000
Technology	103,865	115,600	125,500
Health	5,500	25,000	0
To 911	2,555	3,000	3,000
Extension Council	186,400	167,200	151,200
E Building	0	9,261	9,261
Hetlinger	15,000	15,000	15,000
Liability Defense	36,055	40,000	40,000
K-9 Funds	0	0	5,237
Transfer to COPS Grant	0	15,139	15,139
Transfer to Equipment Reserve	50,000	50,000	50,000
Transfer to Bond & Interest	0	22,000	0
SPARK Disbursements	1,322,212	0	0
Cash Forward (2022 column)			
Miscellaneous	9,808	14,763	20,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,833,540	2,839,966	3,060,153
Unencumbered Cash Balance Dec 31	936,995	761,817	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,867,215	2,903,203	3,060,153
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,060,153
		Tax Required	1,502,437
	Delinquent Comp Rate:	0.0%	0
	Amount of 2021 Ad Valorem Tax		1,502,437

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
General Fund - Detail Expenditures			
Expenditures:			
County Commission			
Salaries	49,645	50,500	50,500
Contractual	12,757	18,300	18,300
Commodities	466	1,500	1,500
Capital Outlay	0	0	0
Total	62,868	70,300	70,300
County Clerk			
Salaries	135,021	141,500	141,500
Contractual	1,018	2,000	2,000
Commodities	2,474	2,300	2,300
Capital Outlay	0	500	500
Total	138,513	146,300	146,300
County Treasurer			
Salaries	84,622	86,300	87,770
Contractual	11,891	15,760	15,760
Commodities	1,841	3,000	2,500
Capital Outlay	727	2,500	2,000
Total	99,081	107,560	108,030
County Attorney			
Salaries	100,533	102,250	106,279
Contractual	3,413	9,150	9,150
Commodities	485	1,400	1,400
Capital Outlay	0	0	0
Total	104,431	112,800	116,829
Register of Deeds			
Salaries	87,461	94,673	95,200
Contractual	933	2,950	3,950
Commodities	2,641	2,000	2,500
Capital Outlay	0	2,680	0
Total	91,035	102,303	101,650
Sheriff			
Salaries	875,248	916,700	1,030,563
Contractual	104,925	102,300	102,550
Commodities	87,679	105,350	104,350
Capital Outlay	108,618	89,763	89,763
Total	1,176,470	1,214,113	1,327,226
District Court			
Salaries	0	0	0
Contractual	43,946	72,400	73,400
Commodities	3,297	4,000	4,000
Capital Outlay	2,324	12,163	12,163
Total	49,567	88,563	89,563
Courthouse General			
Salaries	34,797	37,000	37,500
Contractual	51,942	56,000	56,000
Commodities	5,734	5,500	5,500
Capital Outlay	0	0	0
Total	92,473	98,500	99,000
Total - Page 6c	1,814,438	1,940,439	2,058,898

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Emergency Preparedness			
Salaries	35,334	29,870	31,900
Contractual	5,772	10,000	17,600
Commodities	2,283	14,700	2,950
Capital Outlay	11,716	2,250	14,000
Total	55,105	56,820	66,450
Planning & Zoning			
Salaries	19,183	31,000	35,119
Contractual	12,018	9,144	19,860
Commodities	15	700	1,100
Capital Outlay	0	200	500
Total	31,216	41,044	56,579
Sanitation			
Salaries			18,853
Contractual			10,354
Commodities			0
Capital Outlay			0
Total	0	0	29,207
Economic Development			
Salaries		28,000	28,000
Contractual		29,300	29,300
Commodities		1,950	1,950
Capital Outlay		750	750
Total	0	60,000	60,000
Total - Page 6c	86,321	157,864	212,236
Total - Page 6b	1,814,438	1,940,439	2,058,898
Total Detail Expenditures**	1,900,759	2,098,303	2,271,134

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	81,610	92,652	11,722
Receipts:			
Ad Valorem Tax	220,317	212,071	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,803	0	0
Motor Vehicle Tax	19,680	19,475	18,598
Recreational Vehicle Tax	454	432	425
16/20M Vehicle Tax	1,034	1,044	1,006
Commercial Vehicle Tax	565	586	576
Watercraft Tax	0	288	289
Transfer from General	0	22,000	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-510	-629
Miscellaneous	835	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	244,688	255,386	20,265
Resources Available:	326,298	348,038	31,987
Expenditures:			
Principal	177,701	245,000	255,000
Interest	54,945	91,301	88,750
Contractual	1,000	15	15
Cash Basis Reserve	0	0	75,000
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	233,646	336,316	418,765
Unencumbered Cash Balance Dec 31	92,652	11,722	xxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	307,660	314,985	418,765
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	418,765
		Tax Required	386,778
	Delinquent Comp Rate:	0.0%	0
	Amount of 2021 Ad Valorem Tax		386,778

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	61,582	45,944	29,246
Receipts:			
Ad Valorem Tax	137,059	142,670	xxxxxxxxxxxxxxxx
Delinquent Tax	1,677	0	0
Motor Vehicle Tax	12,719	12,101	12,512
Recreational Vehicle Tax	293	268	286
16/20 M Vehicle Tax	668	649	677
Commercial Vehicle Tax	365	364	387
Watercraft Tax	0	179	194
Chemical Sales	95,658	118,608	103,743
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-343	-240
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	248,439	274,496	117,559
Resources Available:	310,021	320,440	146,805
Expenditures:			
Salaries	69,437	78,000	99,000
Contractual	9,218	18,400	17,250
Commodities	116,056	174,794	158,500
Capital Outlay	29,366	0	0
Mowing	0	20,000	20,000
Transfer to NW Capital Outlay Fund	40,000	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	264,077	291,194	294,750
Unencumbered Cash Balance Dec 31	45,944	29,246	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	271,194	291,194	294,750
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			294,750
Tax Required			147,945
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			147,945

Adopted Budget County Health	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,023	31,511	24,238
Receipts:			
Ad Valorem Tax	162,095	164,494	xxxxxxxxxxxxxxxx
Delinquent Tax	2,027	0	0
Motor Vehicle Tax	16,000	14,313	14,426
Recreational Vehicle Tax	369	317	329
16/20 M Vehicle Tax	841	767	780
Commercial Vehicle Tax	459	431	447
Watercraft Tax	0	212	224
Grants	54,187	58,392	50,000
Fees & Reimbursements	40,942	0	0
Transfers In	5,500	25,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-396	-268
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	282,420	263,530	65,938
Resources Available:	286,443	295,041	90,176
Expenditures:			
Salaries	218,551	211,803	218,218
Contractual	11,236	17,800	17,600
Commodities	13,072	12,400	12,500
Capital Outlay	12,073	6,500	6,500
Environmental Sanitation	0	22,300	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	254,932	270,803	254,818
Unencumbered Cash Balance Dec 31	31,511	24,238	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	259,418	270,803	254,818
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			254,818
Tax Required			164,642
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			164,642

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Employee Benefits			
Unencumbered Cash Balance Jan 1	438,208	475,437	259,421
Receipts:			
Ad Valorem Tax	902,027	856,770	xxxxxxxxxxxxxxxxxx
Delinquent Tax	11,461	0	0
Motor Vehicle Tax	82,781	79,662	75,137
Recreational Vehicle Tax	1,909	1,766	1,716
16/20 M Vehicle Tax	4,350	4,270	4,063
Commercial Vehicle Tax	2,375	2,398	2,327
Watercraft Tax	0	1,178	1,168
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,060	-1,492
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,004,903	943,984	82,919
Resources Available:	1,443,111	1,419,421	342,340
Expenditures:			
KPERS	229,776	270,000	290,000
Health Insurance	517,325	610,000	670,000
Workman's Comp	36,553	50,000	50,000
Unemployment	1,600	10,000	10,000
FICA & Medicare	176,128	210,000	230,000
Life Insurance	5,280	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous	1,012	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	967,674	1,160,000	1,260,000
Unencumbered Cash Balance Dec 31	475,437	259,421	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	1,260,000	1,260,000	1,260,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,260,000
Tax Required			917,660
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			917,660

Adopted Budget

Election	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,940	998	998
Receipts:			
Ad Valorem Tax	74,351	114,422	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,198	0	0
Motor Vehicle Tax	4,994	6,561	10,035
Recreational Vehicle Tax	115	145	229
16/20 M Vehicle Tax	262	352	543
Commercial Vehicle Tax	143	198	311
Watercraft Tax	0	97	156
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-275	-178
Miscellaneous	6,718	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	87,781	121,500	11,096
Resources Available:	115,721	122,498	12,094
Expenditures:			
Salaries	33,637	40,300	40,300
Contractual	71,788	37,200	37,200
Commodities	9,298	4,000	4,000
Capital Outlay	0	40,000	40,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	114,723	121,500	121,500
Unencumbered Cash Balance Dec 31	998	998	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	120,200	121,500	121,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			121,500
Tax Required			109,406
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			109,406

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser Cost	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	35,143	21,047	10,393
Receipts:			
Ad Valorem Tax	109,837	115,828	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,534	0	0
Motor Vehicle Tax	13,897	9,702	10,158
Recreational Vehicle Tax	321	215	232
16/20 M Vehicle Tax	730	520	549
Commercial Vehicle Tax	399	292	315
Watercraft Tax	0	143	158
Fees Collected	0	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-279	-199
Miscellaneous	4,501	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	131,219	129,421	14,213
Resources Available:	166,362	150,468	24,606
Expenditures:			
Salaries	101,046	103,075	109,780
Contractual	17,595	29,000	29,050
Commodities	2,087	5,000	5,000
Capital Outlay	24,587	3,000	3,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	145,315	140,075	146,830
Unencumbered Cash Balance Dec 31	21,047	10,393	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	149,970	140,075	146,830
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			146,830
Tax Required			122,224
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			122,224

Adopted Budget Liability Defense	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,817	346	0
Receipts:			
Ad Valorem Tax	49	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	411		
Motor Vehicle Tax	2,637		
Recreational Vehicle Tax	61		
16/20 M Vehicle Tax	139		
Commercial Vehicle Tax	74		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	3,371	0	0
Resources Available:	23,188	346	0
Expenditures:			
Insurance & Bond Premiums	807		
Transfers Out	22,035	346	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	22,842	346	0
Unencumbered Cash Balance Dec 31	346	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	12,110	11,336	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			0

See Tab A

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,731	646	0
Receipts:			
Ad Valorem Tax	67	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	614		
Motor Vehicle Tax	4,918		
Recreational Vehicle Tax	113		
16/20 M Vehicle Tax	258		
Commercial Vehicle Tax	142		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,112	0	0
Resources Available:	18,843	646	0
Expenditures:			
Transfers Out	18,197	646	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	18,197	646	0
Unencumbered Cash Balance Dec 31	646	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	16,526	1,197	0
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		0

Adopted Budget Extension Council	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	844	1,729	0
Receipts:			
Ad Valorem Tax	182	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,678		
Motor Vehicle Tax	13,159		
Recreational Vehicle Tax	304		
16/20 M Vehicle Tax	691		
Commercial Vehicle Tax	378		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,392	0	0
Resources Available:	17,236	1,729	0
Expenditures:			
	15,507	1,729	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,507	1,729	0
Unencumbered Cash Balance Dec 31	1,729	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	13,442	844	0
	Non-Appropriated Balance		
See Tab A See Tab C	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		0

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Regional Library	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	582	1,941	1,359
Receipts:			
Ad Valorem Tax	92,748	94,073	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,210	0	0
Motor Vehicle Tax	9,691	8,190	8,250
Recreational Vehicle Tax	224	182	188
16/20 M Vehicle Tax	509	439	446
Commercial Vehicle Tax	278	247	256
Watercraft Tax	0	121	128
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-226	-160
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	104,660	103,026	9,108
Resources Available:	105,242	104,967	10,467
Expenditures:			
Appropriation	103,301	103,608	108,610
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	103,301	103,608	108,610
Unencumbered Cash Balance Dec 31	1,941	1,359	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	103,301	103,608	108,610
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			108,610
Tax Required			98,143
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			98,143

Adopted Budget	Prior Year	Current Year	Proposed Budget
Regional Library Emp Benefits	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	87	233	146
Receipts:			
Ad Valorem Tax	10,692	11,091	xxxxxxxxxxxxxxxxxx
Delinquent Tax	142	0	0
Motor Vehicle Tax	1,102	941	973
Recreational Vehicle Tax	25	21	22
16/20 M Vehicle Tax	58	50	53
Commercial Vehicle Tax	32	28	30
Watercraft Tax	0	14	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-27	-19
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	12,051	12,118	1,074
Resources Available:	12,138	12,351	1,220
Expenditures:			
Appropriation	11,905	12,205	12,730
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	11,905	12,205	12,730
Unencumbered Cash Balance Dec 31	233	146	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	11,905	12,205	12,730
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,730
Tax Required			11,510
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			11,510

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Mental Health			
Unencumbered Cash Balance Jan 1	2,556	1,858	1,584
Receipts:			
Ad Valorem Tax	44,487	46,430	XXXXXXXXXXXXXXXXXX
Delinquent Tax	469	0	0
Motor Vehicle Tax	4,061	3,934	4,072
Recreational Vehicle Tax	94	87	93
16/20 M Vehicle Tax	213	211	220
Commercial Vehicle Tax	117	118	126
Watercraft Tax	0	58	63
Liquor Tax	6,776	8,500	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-112	-75
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	56,217	59,226	12,999
Resources Available:	58,773	61,084	14,583
Expenditures:			
Appropriation	56,915	51,000	52,000
Liquor Tax		8,500	8,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	56,915	59,500	60,500
Unencumbered Cash Balance Dec 31	1,858	1,584	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	59,500	59,500	60,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			60,500
Tax Required			45,917
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			45,917

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Elderly			
Unencumbered Cash Balance Jan 1	458	0	0
Receipts:			
Ad Valorem Tax	87,551	95,113	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,079	0	0
Motor Vehicle Tax	8,320	8,067	8,341
Recreational Vehicle Tax	192	179	191
16/20 M Vehicle Tax	424	432	451
Commercial Vehicle Tax	242	243	258
Watercraft Tax	0	119	130
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-229	-160
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	97,808	103,924	9,211
Resources Available:	98,266	103,924	9,211
Expenditures:			
Appropriation	98,266	99,837	98,989
Friendship Meals Health Insurance		4,045	5,263
Cash Forward (2022 column)			
Miscellaneous		42	3,589
Does miscellaneous exceed 10% of Total			
Total Expenditures	98,266	103,924	107,841
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	101,390	104,382	107,841
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			107,841
Tax Required			98,630
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			98,630

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Retardation	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	95	183	0
Receipts:			
Ad Valorem Tax	19	0	xxxxxxxxxxxxxxxx
Delinquent Tax	175		
Motor Vehicle Tax	1,391		
Recreational Vehicle Tax	31		
16/20 M Vehicle Tax	73		
Commercial Vehicle Tax	40		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,729	0	0
Resources Available:	1,824	183	0
Expenditures:			
Transfers Out	1,641	183	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,641	183	0
Unencumbered Cash Balance Dec 31	183	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	1,378	95	0
	Non-Appropriated Balance		
See Tab A See Tab C	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Transportation	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	39,448	66,485	42,152
Receipts:			
Ad Valorem Tax	31,641	23,600	xxxxxxxxxxxxxxxx
Delinquent Tax	474	0	0
Motor Vehicle Tax	1,764	2,788	2,070
Recreational Vehicle Tax	41	62	47
16/20 M Vehicle Tax	0	149	112
Commercial Vehicle Tax	51	84	64
Watercraft Tax	0	41	32
Rider Fees	0	0	0
Collections	0	0	0
KDOT Collections	61,716	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-57	-12
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	95,687	76,667	52,313
Resources Available:	135,135	143,152	94,465
Expenditures:			
Salaries	53,887	73,000	67,000
Contractual	4,990	7,000	11,000
Commodities	9,773	18,000	21,000
Capital Outlay	0	3,000	3,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	68,650	101,000	102,000
Unencumbered Cash Balance Dec 31	66,485	42,152	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	107,500	109,000	102,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		102,000
	Tax Required		7,535
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			7,535

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Capital Improvements			
Unencumbered Cash Balance Jan 1	367,453	345,079	337,042
Receipts:			
Ad Valorem Tax	45,686	47,557	XXXXXXXXXXXXXXXXXX
Delinquent Tax	577	0	0
Motor Vehicle Tax	4,337	4,034	4,171
Recreational Vehicle Tax	0	89	95
16/20 M Vehicle Tax	223	216	226
Commercial Vehicle Tax	122	121	129
Watercraft Tax	0	60	65
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-114	-80
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	50,945	51,963	4,606
Resources Available:	418,398	397,042	341,648
Expenditures:			
Salaries	0	0	0
Contractual	1,922	5,000	10,000
Commodities	0	5,000	10,000
Capital Outlay	71,397	50,000	370,963
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	73,319	60,000	390,963
Unencumbered Cash Balance Dec 31	345,079	337,042	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	205,000	383,714	390,963
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			390,963
Tax Required			49,315
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			49,315

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget R & B Special Sales Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	573,064	701,945	702,045
Receipts:			
Collections	381,371	400,000	450,000
Interest on Idle Funds	2,858	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	384,229	400,100	450,100
Resources Available:	957,293	1,102,045	1,152,145
Expenditures:			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	255,348	400,000	1,152,145
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	255,348	400,000	1,152,145
Unencumbered Cash Balance Dec 31	701,945	702,045	0
2020/2021/2022 Budget Authority Amount	1,724,067	1,171,453	1,152,145

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	148,469	107,181	107,181
Receipts:			
Transfer from Noxious Weed	40,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,000	0	0
Resources Available:	188,469	107,181	107,181
Expenditures:			
Capital Outlay	81,288	0	107,181
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,288	0	107,181
Unencumbered Cash Balance Dec 31	107,181	107,181	0
2020/2021/2022 Budget Authority Amount	128,469	98,102	107,181

CPA Summary

Wabaunsee County

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
911 Coordinating Council	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	50,065	27,870	48,000
Receipts:			
Fees	59,145	60,000	62,000
Interest on Idle Funds	251	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	59,396	60,000	62,000
Resources Available:	109,461	87,870	110,000
Expenditures:			
Salaries	0	0	0
Contractual	81,591	39,870	87,000
Commodities	0	0	3,000
Capital Outlay	0	0	20,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,591	39,870	110,000
Unencumbered Cash Balance Dec 31	27,870	48,000	0
2020/2021/2022 Budget Authority Amount	110,336	110,865	110,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Parks & Recreation	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	2,228	1,681	2,181
Receipts:			
Liquor Tax	3,254	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,254	3,500	3,500
Resources Available:	5,482	5,181	5,681
Expenditures:			
Recreational Programs	3,801	3,000	5,681
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,801	3,000	5,681
Unencumbered Cash Balance Dec 31	1,681	2,181	0
2020/2021/2022 Budget Authority Amount	7,184	6,028	5,681

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Transportation Cap Out	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	42,517	42,720	42,730
Receipts:			
Interest on Idle Funds	203	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	203	10	10
Resources Available:	42,720	42,730	42,740
Expenditures:			
Capital Outlay	0	0	42,740
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	42,740
Unencumbered Cash Balance Dec 31	42,720	42,730	0
2020/2021/2022 Budget Authority Amount	42,953	43,317	42,740

Adopted Budget

	Prior Year	Current Year	Proposed Budget
COPS Grant	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	0	17,293	38,169
Receipts:			
Grant Proceeds	40,169	68,615	45,765
Schools Share		35,737	35,454
Transfer from General		15,139	15,139
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,169	119,491	96,358
Resources Available:	40,169	136,784	134,527
Expenditures:			
Salaries	22,876	98,615	111,556
Contractual			
Commodities			
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,876	98,615	111,556
Unencumbered Cash Balance Dec 31	17,293	38,169	22,971
2020/2021/2022 Budget Authority Amount	0	98,615	111,556

See Tab A**CPA Summary**

NON-BUDGETED FUNDS (A)

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

Non-Budgeted Funds-A

[illegible]

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

CPA Summary

NON-BUDGETED FUNDS (B)

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

Wabaunsee County

Non-Budgeted Funds-B

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Law Enforcement Trust			Conceal & Carry			Offender Registration Fee			County Attorney Forfeiture			Equipment Reserve		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	27		Cash Balance Jan 1	960		Cash Balance Jan 1	2,411		Cash Balance Jan 1	25,549		Cash Balance Jan 1	250,000	Total
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
			Collections	520		Collections	1,880		Collections	10,550		Transfer from General	50,000	
Total Receipts	0		Total Receipts	520		Total Receipts	1,880		Total Receipts	10,550		Total Receipts	50,000	62,950
Resources Available:	27		Resources Available:	1,480		Resources Available:	4,291		Resources Available:	36,099		Resources Available:	300,000	341,897
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
			Contractual			Contractual	714		Contractual	4,795				
						Commodities			Commodities	359				
Total Expenditures	0		Total Expenditures	0		Total Expenditures	714		Total Expenditures	5,154		Total Expenditures	0	5,868
Cash Balance Dec 31	27		Cash Balance Dec 31	1,480		Cash Balance Dec 31	3,577		Cash Balance Dec 31	30,945		Cash Balance Dec 31	300,000	336,029
												336,029		

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

CPA Summary

Non-Budgeted Funds-C

[illegible]

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Wabaunsee County

will meet on September 13, 2021 at 11:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the proposed use of all funds and the amount of tax to be levied.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	3,833,540	19.526	2,839,966	19.678	3,060,153	1,502,437	15.233
Debt Service	233,646	2.413	336,316	2.230	418,765	386,778	3.921
Road & Bridge	2,348,310	19.291	2,390,850	20.186	2,562,584	2,057,772	20.863
Noxious Weed	264,077	1.500	291,194	1.500	294,750	147,945	1.500
County Health	254,932	1.774	270,803	1.730	254,818	164,642	1.669
Employee Benefits	967,674	9.871	1,160,000	9.010	1,260,000	917,660	9.304
Election	114,723	0.813	121,500	1.203	121,500	109,406	1.109
Appraiser Cost	145,315	1.202	140,075	1.218	146,830	122,224	1.239
Liability Defense	22,842		346				
Economic Development	18,197		646				
Extension Council	15,507		1,729				
Regional Library	103,301	1.015	103,608	0.989	108,610	98,143	0.995
Regional Library Emp Ben	11,905	0.117	12,205	0.117	12,730	11,510	0.117
Mental Health	56,915	0.487	59,500	0.488	60,500	45,917	0.466
Elderly	98,266	1.000	103,924	1.000	107,841	98,630	1.000
Mental Retardation	1,641		183				
Public Transportation	68,650	0.345	101,000	0.248	102,000	7,535	0.076
Capital Improvements	73,319	0.500	60,000	0.500	390,963	49,315	0.500
R & B Special Sales Tax	255,348		400,000		1,152,145		
Noxious Weed Capital Ou	81,288				107,181		
911 Coordinating Council	81,591		39,870		110,000		
Parks & Recreation	3,801		3,000		5,681		
Public Transportation Cap					42,740		
COPS Grant	22,876		98,615		111,556		
Non-Budgeted Funds-A	76,971						
Non-Budgeted Funds-B	5,868						
Non-Budgeted Funds-C	693,125						
Totals	9,853,628	59.854	8,535,330	60.097	10,431,347	5,719,914	57.992
Revenue Neutral Rate **							56.873
Less: Transfers	286,880		115,043		215,139		
Net Expenditure	9,566,748		8,420,287		10,216,208		
Total Tax Levied	5,542,558		5,714,590		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	92,602,960		95,089,380		98,630,258		

Outstanding Indebtedness,

	2019	2020	2021
January 1,			
G.O. Bonds	3,125,000	2,955,000	4,330,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	175,000	216,139
Total	3,125,000	3,130,000	4,546,139

*Tax rates are expressed in mills

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

Abby Amick
Clerk

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

WHEREAS, the Revenue Neutral Rate for WABAUNSEE COUNTY was calculated as 56.873 mills by the WABAUNSEE County Clerk; and

WHEREAS, the budget proposed by the Board of County Commissioners of WABAUNSEE COUNTY will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Board of County Commissioners held a hearing on September 13, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

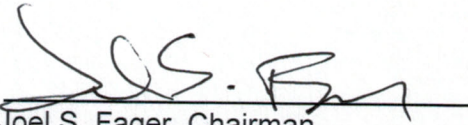
WHEREAS, the Board of County Commissioners of WABAUNSEE COUNTY, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

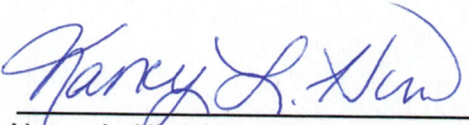
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WABAUNSEE COUNTY, KANSAS:

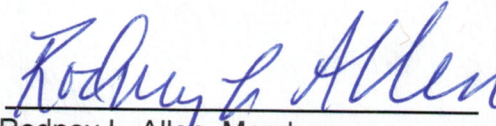
Wabaunsee County shall levy a property tax rate exceeding the Revenue Neutral Rate of 56.873 mills.

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 Board of County Commissioners.



ADOPTED this 13th day of September 2021 and **SIGNED** by the Board of County Commissioners of Wabaunsee County.


Joel S. Fager, Chairman


Nancy L. Hier, Vice-Chairman


Rodney L. Allen, Member

Attest:



Abby L. Amick
Wabaunsee County Clerk

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

I, the duly sworn, deposes and says: That she is the owner and publisher of THE WABAUNSEE SIGNAL-ENTERPRISE, a weekly newspaper published in the State of Kansas, and published in and of circulation in Wabaunsee County, Kansas, general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is a general, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly each year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first issue of said notice; and has been admitted at the office of Alma, Kansas, in said County as a newspaper in said manner.

The attached notice is a true copy thereof published in the regular issue of said newspaper for the week(s), the first publication thereof was as afore said on the 2nd day of September, 2021, with no other publications being made on the following

....., 2021
....., 2021

L. Daniel

and sworn to before me this 2nd day of September, 2021

Abby Amick
Notary or Clerk of District Court

Commission expires: January 2025

Fee \$.....

Copies \$.....

Publication fee \$.....

Serialized Copy

Published in the Wabaunsee County Signal-Enterprise Thursday, September 2, 2021.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Wabaunsee County will meet on September 13, 2021 at 11:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax
General	3,833,540	19.526	2,839,966	19.678	3,060,153	1,502,431
Debt Service	233,646	2.413	336,316	2.230	418,765	386,777
Road & Bridge	2,348,310	19.291	2,390,850	20.186	2,562,584	2,057,777
Noxious Weed	264,077	1.500	291,194	1.500	294,750	147,941
County Health	254,932	1.774	270,803	1.730	254,818	164,641
Employee Benefits	967,674	9.871	1,160,000	9.010	1,260,000	917,661
Election	114,723	0.813	121,500	1.203	121,500	109,401
Appraiser Cost	145,315	1.202	140,075	1.218	146,830	122,221
Liability Defense	22,842		346			
Economic Development	18,197		646			
Extension Council	15,507		1,729			
Regional Library	103,301	1.015	103,608	0.989	108,610	98,141
Regional Library Emp Ben	11,905	0.117	12,205	0.117	12,730	11,511
Mental Health	56,915	0.487	59,500	0.488	60,500	45,911
Elderly	98,266	1.000	103,924	1.000	107,841	98,631
Mental Retardation	1,641		183			
Public Transportation	68,650	0.345	101,000	0.248	102,000	7,531
Capital Improvements	73,319	0.500	60,000	0.500	390,963	49,311
R & B Special Sales Tax	255,348		400,000		1,152,145	
Noxious Weed Capital Out	81,288				107,181	
911 Coordinating Council	81,591		39,870		110,000	
Parks & Recreation	3,801		3,000		5,681	
Public Transportation Cap					42,740	
COPS Grant	22,876		98,615		111,556	
Non-Budgeted Funds-A	76,971					
Non-Budgeted Funds-B	5,868					
Non-Budgeted Funds-C	693,125					
Totals	9,853,628	59.854	8,535,330	60.097	10,431,347	5,719,914
Revenue Neutral Rate **						
Less: Transfers	286,880		115,043		215,139	
Net Expenditure	9,566,748		8,420,287		10,216,208	
Total Tax Levied	5,542,558		5,714,590		XXXXXXXXXXXXXXX	
Assessed Valuation	92,602,960		95,089,380		98,630,258	

Outstanding Indebtedness,	January 1,		
	2019	2020	2021
G.O. Bonds	3,125,000	2,955,000	4,330,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	175,000	216,139
Total	3,125,000	3,130,000	4,546,139

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

Abby Amick
Clerk