

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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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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	2,903,203	✓ 1,871,042	19,678 ✓
Debt Service	10-113	8	314,985	✓ 212,071	2,230 ✓
Road & Bridge	68-5,101	9	2,390,850	✓ 1,919,429	20,186 ✓
Noxious Weed	2-1318	9	291,194	✓ 142,670	1,500 ✓
County Health	65-204	10	270,803	✓ 164,494	1,430 ✓
Employee Benefits	12-16,102	10	1,260,000	✓ 856,770	9,010 ✓
Election	19-3435a	11	121,500	✓ 114,422	1,203 ✓
Appraiser Cost	19-436	11	140,075	✓ 115,828	1,218 ✓
Liability Defense	75-6110	12	11,336		
Economic Development	19-4102	12	1,197		
Extension Council	2-610	13	844		
Regional Library	12-1234	13	103,608	✓ 94,073	.989 ✓
Regional Library Emp Benefits	12-16,102	14	12,205	✓ 11,091	.117 ✓
Mental Health	19-4011	14	59,500	✓ 46,430	.488 ✓
Elderly	12-1680	15	104,382	✓ 95,113	1,000 ✓
Mental Retardation	19-4011	15	95		
Public Transportation		16	109,000	✓ 23,600	.248 ✓
Capital Improvements	19-120	16	383,714	✓ 47,557	.500 ✓
R & B Special Sales Tax		17	1,171,453		
Noxious Weed Capital Outlay		17	98,102		
911 Coordinating Council		18	110,865		
Parks & Recreation		18	6,028		
Public Transportation Cap Out		19	43,317		
COPS Grant		19	98,615		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		xxxxx	10,006,871	5,714,590	60,097 ✓
Budget Summary		23			
Neighborhood Revitalization Rebate		24			
					95,089,380 ✓
					Nov 1, 2020 Total Assessed Valuation

Assisted by:

Pottberg, Gassman &

Hoffman, Chartered

Address:

505 NW 3rd, Ste 1

Abilene, KS 67410

Email:

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Attest: August 24, 2020

County Clerk

Tax Lid Limit (from Computation Tab)

Does the County need to hold an election?

5,714,591

NO

[Handwritten Signature: Rodney R. Allen]

[Handwritten Signature: August 18, 2020]

CPA Summary

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	5,542,558
2. Library levy in 2020 budget	- \$	
Other tax entity levy in 2020 budget	- \$	
3. Net tax levy	\$	5,542,558
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ 799,595	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 1,407,150	
5b. Personal property 2019	- 1,608,838	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020 :	+ 184,614	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
Total valuation adjustment (sum of 4, 5c, 6, 7, & 8)	984,209	
10. Total estimated valuation July 1, 2020	95,113,408	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0105	
12. Percentage adjustment increase (12 times 3)	+ \$ 57,953	
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 99,766	
15. Total Percentage Adjustments	\$ 157,719	

Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:	+	<u>212,071</u>	
Property tax revenues for debt service in 2020 budget:	-	<u>223,479</u>	
Increased property tax revenues spent on debt service		<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2020 budget:	-	<u> </u>	
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 2021 budget: (Do not include amounts already reported in debt service levy)	+	<u> </u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:	+	<u> </u>	
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 2021 budget:	+	<u> </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+	<u> </u>	
22. Law enforcement expenses - 2021 budget:	+	<u>1,214,113</u>	
Law enforcement expenses - 2020 budget:	-	<u>1,178,750</u>	
CPI adjustment	1.80%	<u>21,218</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		<u>14,146</u>	
23. Fire protection expenses - 2021 budget:	+	<u> </u>	
Fire protection expenses - 2020 budget:	-	<u> </u>	
CPI adjustment	1.80%	<u>0</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		<u>0</u>	
24. Emergency medical expenses - 2021 budget:	+	<u>56,820</u>	
Emergency medical expenses - 2020 budget:	-	<u>55,650</u>	
CPI adjustment	1.80%	<u>1,002</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		<u>168</u>	
25. Total Revenue Adjustments		<u><u>14,314</u></u>	

Levies on Behalf of Another Political or Governmental Subdivision

26. Library Levy - 2021 budget:	+	
Other tax entity levy - 2021 budget:	+	
Other tax entity levy - 2021 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
29. Total Computed Tax Levy		5,714,591

If the Total Computed Tax Levy *is* sufficient for the county, then no additional computations are required. The county will use the Total Computed Tax Levy as the budget year tax limit.

If the Total Computed Tax Levy *is not* sufficient for the county, then complete the computations on Excel tab 'Comp2' to determine if the county is exempt from the election requirement.

Other Tax Levy Limitation Tests**Property Decline Test**

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

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	99,766
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	99,766

Exemption from Election Requirement **Yes**

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,808,136	157,574	3,494	8,449	4,745	2,330
Debt Service	223,479	19,475	432	1,044	586	288
Road & Bridge	1,786,338	155,674	3,451	8,345	4,686	2,302
Noxious Weed	138,860	12,101	268	649	364	179
County Health	164,235	14,313	317	767	431	212
Employee Benefits	914,117	79,662	1,766	4,270	2,398	1,178
Election	75,290	6,561	145	352	198	97
Appraiser Cost	111,329	9,702	215	520	292	143
Liability Defense						
Economic Development						
Extension Council						
Regional Library	93,976	8,190	182	439	247	121
Regional Library Emp Be	10,798	941	21	50	28	14
Mental Health	45,147	3,934	87	211	118	58
Elderly	92,573	8,067	179	432	243	119
Mental Retardation						
Public Transportation	31,993	2,788	62	149	84	41
Capital Improvements	46,287	4,034	89	216	121	60
TOTAL	5,542,558	483,016	10,708	25,893	14,541	7,142

County Treas Motor Vehicle Estimate 483,016

County Treas Recreational Vehicle Estimate 10.708

County Treas 16/20M Vehicle Estimate 25,893

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate 7.142

Motor Vehicle Factor
0.08715

Recreational Vehicle Factor 0.00193

16/20M Vehicle Factor 0.00467

Commercial Vehicle Factor	0.00262
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Watercraft Factor	0.00129
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Schedule of Transfers

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Ref & Imp Series 2015 A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	2,120,000	4/1 & 10/1	10/1	51,495	105,000	49,920	110,000
Series 2017 A	11/15/2017	10/1/2032	2.00-3.00	930,000	835,000	4/1 & 10/1	10/1	21,150	55,000	20,050	60,000
Total G.O. Bonds					2,955,000			72,645	160,000	69,970	170,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					2,955,000			72,645	160,000	69,970	170,000

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Sheriff Vehicles (4)	7/8/2019	48	3.99	175,000	175,000	47,454	47,454
Totals					175,000	47,454	47,454

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

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	720,185	569,940	285,347
Receipts:			
Ad Valorem Tax	1,354,273	1,808,136	xxxxxxxxxxxxxxxx
Delinquent Tax	20,599	0	0
Motor Vehicle Tax	124,829	124,612	157,574
Recreational Vehicle Tax	2,841	2,490	3,494
16/20M Vehicle Tax	8,110	7,346	8,449
Commercial Vehicle Tax	3,578	3,952	4,745
Watercraft Tax	0	1,954	2,330
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	1,276	1,250	1,250
Local Alcoholic Liquor	3,244	2,500	2,500
Compensating Use Tax	0	0	0
Local Sales Tax	397,504	360,000	360,000
Officer's Fees	121,644	80,000	80,000
Building Permits & Zoning Appl.	11,194	10,000	10,000
Diversion Fees	35,194	20,000	20,000
Special Auto	0	0	0
Interest on Delinquent Taxes	42,525	25,000	25,000
Antique Tags	3,410	2,500	2,500
Sheriff's Fees	24,105	25,000	25,000
Transfers in from Closed Funds		43,456	13,472
In Lieu of Taxes (IRB)			
Interest on Idle Funds	104,146	30,000	30,000
Neighborhood Revitalization Rebate		-5,435	-4,500
Miscellaneous	4,965	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,263,437	2,547,761	746,814
Resources Available:	2,983,622	3,117,701	1,032,161

Wabaunsee County

2021

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	2,983,622	3,117,701	1,032,161
Expenditures:			
County Commission	67,292	68,500	70,300
County Clerk	139,859	142,800	146,300
County Treasurer	108,631	115,760	107,560
County Attorney/Counselor	106,499	112,600	112,800
Register of Deeds	90,570	91,800	102,303
Sheriff	1,166,679	1,178,750	1,214,113
District Court	75,363	88,563	88,563
Courthouse General	93,122	95,000	98,500
Emergency Preparedness	48,569	55,650	56,820
Planning & Zoning	34,490	40,260	41,044
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	1,931,074	1,989,683	2,038,303
Professional Fees	34,343	36,000	37,500
911 Clerk	2,517	3,000	3,000
Soil Conservation	37,500	38,000	✓ 38,000 ✓
Extension Council	0	238,400	✓ 167,200 ✓
Economic Development	0	0	✓ 60,000 ✓
Mental Retardation	0	15,000	✓ 15,000 ✓
Liability Defense	0	40,000	40,000
Coroners & Autopsies	16,788	18,700	18,700
Solid Waste	5,521	10,000	10,000
Allocable	21,267	35,500	35,500
Health	0	25,000	25,000
County Fair	19,900	25,000	✓ 25,000 ✓
Juvenile Detention	1,200	10,000	10,000
Historical	10,000	10,000	✓ 10,000 ✓
Technology	102,506	101,500	115,600
Courthouse Maintenance	11,340	150,000	160,000
Turner Building	0	0	9,261 - Bldg Payment
Transfer to COPS Grant	0	15,139	15,139
Transfer to Equipment Reserve	50,000	50,000	50,000
Transfer to Capital Improvement	150,000	0	0
Cash Forward (2021 column)			
Miscellaneous	19,726	21,432	20,000
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,413,682	2,832,354	2,903,203
Unencumbered Cash Balance Dec 31	569,940	285,347	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	2,562,082	2,867,215	2,903,203
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,903,203
Tax Required			1,871,042
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			1,871,042

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
County Commission			
Salaries	49,225	50,000	50,500
Contractual	15,408	16,500	18,300
Commodities	2,659	1,500	1,500
Capital Outlay	0	500	0
Total	67,292	68,500	70,300
County Clerk			
Salaries	136,187	138,000	141,500
Contractual	1,309	2,000	2,000
Commodities	1,558	2,300	2,300
Capital Outlay	805	500	500
Total	139,859	142,800	146,300
County Treasurer			
Salaries	89,084	95,000	86,300
Contractual	10,885	15,260	15,760
Commodities	6,008	3,000	3,000
Capital Outlay	2,654	2,500	2,500
Total	108,631	115,760	107,560
County Attorney/Counselor			
Salaries	98,751	102,050	102,250
Contractual	6,958	9,150	9,150
Commodities	790	1,400	1,400
Capital Outlay	0	0	0
Total	106,499	112,600	112,800
Register of Deeds			
Salaries	86,355	88,000	94,673
Contractual	1,871	2,500	2,950
Commodities	2,344	1,300	2,000
Capital Outlay	0	0	2,680
Total	90,570	91,800	102,303
Sheriff			
Salaries	876,516	890,000	916,700
Contractual	90,152	102,300	102,300
Commodities	93,503	105,350	105,350
Capital Outlay	106,508	81,100	89,763
Total	1,166,679	1,178,750	1,214,113
District Court			
Salaries	0	0	0
Contractual	66,906	74,400	72,400
Commodities	2,028	4,200	4,000
Capital Outlay	6,429	9,963	12,163
Total	75,363	88,563	88,563
Courthouse General			
Salaries	35,230	35,000	37,000
Contractual	51,715	55,000	56,000
Commodities	6,177	5,000	5,500
Capital Outlay	0	0	0
Total	93,122	95,000	98,500
Total - Page 7b	1,848,015	1,893,773	1,940,439

Wabaunsee County

2021

FUND PAGE - GENERALAdopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Emergency Preparedness			
Salaries	30,363	29,000	29,870
Contractual	9,166	9,700	10,000
Commodities	850	14,700	14,700
Capital Outlay	8,190	2,250	2,250
Total	48,569	55,650	56,820
Planning & Zoning			
Salaries	17,993	30,000	31,000
Contractual	12,058	9,360	9,144
Commodities	4,439	700	700
Capital Outlay	0	200	200
Total	34,490	40,260	41,044
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7c	83,059	95,910	97,864
Total - Page 7b	1,848,015	1,893,773	1,940,439
Total Detail Expenditures**	1,931,074	1,989,683	2,038,303

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

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	183,243	133,822	46,502
Receipts:			
Ad Valorem Tax	1,744,795	1,786,338	XXXXXXXXXXXXXXXXXX
Delinquent Tax	26,555	0	0
Motor Vehicle Tax	177,706	160,698	155,674
Recreational Vehicle Tax	4,090	3,210	3,451
16/20 M Vehicle Tax	9,219	9,474	8,345
Commercial Vehicle Tax	5,415	5,099	4,686
Watercraft Tax	0	2,522	2,302
Special City & County Highway	284,983	279,995	235,077
Reimbursements	54,722	0	0
Mowing Reimbursement	0	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,369	-4,616
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,307,485	2,261,967	424,919
Resources Available:	2,490,728	2,395,789	471,421
Expenditures:			
Salaries	466,255	488,705	545,400
Contractual	94,540	198,082	183,950
Commodities	1,483,965	1,198,000	1,293,000
Capital Outlay	212,146	464,500	368,500
Transfer to Highway Improvement	100,000	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,356,906	2,349,287	2,390,850
Unencumbered Cash Balance Dec 31	133,822	46,502	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	2,372,498	2,349,287	2,390,850
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,390,850
Tax Required			1,919,429
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			1,919,429

Adopted Budget Noxious Weed	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	68,485	61,582	16,698
Receipts:			
Ad Valorem Tax	131,466	138,860	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,995	0	0
Motor Vehicle Tax	12,298	12,112	12,101
Recreational Vehicle Tax	281	242	268
16/20 M Vehicle Tax	723	714	649
Commercial Vehicle Tax	363	384	364
Watercraft Tax	0	190	179
Chemical Sales	96,673	74,225	118,608
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-417	-343
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	243,799	226,310	131,826
Resources Available:	312,284	287,892	148,524
Expenditures:			
Salaries	70,431	72,094	78,000
Contractual	12,911	32,950	18,400
Commodities	127,970	146,150	174,794
Capital Outlay	19,390	0	0
Mowing	0	20,000	20,000
Transfer to NW Capital Outlay Fund	20,000	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	250,702	271,194	291,194
Unencumbered Cash Balance Dec 31	61,582	16,698	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	275,100	271,194	291,194
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			291,194
Tax Required			142,670
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			142,670

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	9,342	4,023	7,273
Receipts:			
Ad Valorem Tax	155,495	164,235	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,512	0	0
Motor Vehicle Tax	15,492	14,325	14,313
Recreational Vehicle Tax	354	286	317
16/20 M Vehicle Tax	915	845	767
Commercial Vehicle Tax	457	455	431
Watercraft Tax	0	225	212
Grants	63,635	46,851	58,392
Fees & Reimbursements	2,172	10,940	0
General Reimbursement	0	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-494	-396
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	241,032	262,668	99,036
Resources Available:	250,374	266,691	106,309
Expenditures:			
Salaries	211,410	207,368	211,803
Contractual	16,377	16,100	17,800
Commodities	10,774	10,025	12,400
Capital Outlay	6,097	3,625	6,500
Environmental Sanitation	1,693	22,300	22,300
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	246,351	259,418	270,803
Unencumbered Cash Balance Dec 31	4,023	7,273	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	256,700	259,418	270,803
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			270,803
Tax Required			164,494
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			164,494

Adopted Budget

Employee Benefits	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	387,522	438,208	316,016
Receipts:			
Ad Valorem Tax	929,360	914,117	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,452	0	0
Motor Vehicle Tax	78,435	85,619	79,662
Recreational Vehicle Tax	1,801	1,710	1,766
16/20 M Vehicle Tax	4,299	5,048	4,270
Commercial Vehicle Tax	2,358	2,717	2,398
Watercraft Tax	0	1,344	1,178
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,747	-2,060
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,029,705	1,007,808	87,214
Resources Available:	1,417,227	1,446,016	403,230
Expenditures:			
KPERS	237,333	250,000	270,000
Health Insurance	514,380	600,000	670,000
Workman's Comp	36,240	60,000	90,000
Unemployment	474	10,000	10,000
FICA & Medicare	177,770	200,000	210,000
Life Insurance	5,495	10,000	10,000
Cash Forward (2021 column)			
Miscellaneous	7,327		
Does miscellaneous exceed 10% of Total			
Total Expenditures	979,019	1,130,000	1,260,000
Unencumbered Cash Balance Dec 31	438,208	316,016	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,240,000	1,260,000	1,260,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,260,000
Tax Required			856,770
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			856,770

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,015	27,940	0
Receipts:			
Ad Valorem Tax	117,435	75,290	XXXXXXXXXXXXXXXX
Delinquent Tax	740	0	0
Motor Vehicle Tax	4,664	10,824	6,561
Recreational Vehicle Tax	107	216	145
16/20 M Vehicle Tax	242	638	352
Commercial Vehicle Tax	142	343	198
Watercraft Tax	0	170	97
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-226	-275
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	123,330	87,255	7,078
Resources Available:	128,345	115,195	7,078
Expenditures:			
Salaries	30,503	39,000	40,300
Contractual	33,144	37,200	37,200
Commodities	19,888	4,000	4,000
Capital Outlay	16,840	34,995	40,000
Cash Forward (2021 column)			
Miscellaneous	30	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	100,405	115,195	121,500
Unencumbered Cash Balance Dec 31	27,940	0	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	126,500	120,200	121,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			121,500
Tax Required			114,422
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			114,422

Adopted Budget Appraiser Cost	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	39,985	35,143	10,654
Receipts:			
Ad Valorem Tax	110,743	111,329	XXXXXXXXXXXXXXXX
Delinquent Tax	2,085	0	0
Motor Vehicle Tax	13,235	10,198	9,702
Recreational Vehicle Tax	304	204	215
16/20 M Vehicle Tax	739	601	520
Commercial Vehicle Tax	396	324	292
Watercraft Tax	0	160	143
Fees	3,798	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-335	-279
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	131,300	125,481	13,593
Resources Available:	171,285	160,624	24,247
Expenditures:			
Salaries	109,448	112,750	103,075
Contractual	21,271	27,840	29,000
Commodities	4,488	6,190	5,000
Capital Outlay	935	3,190	3,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	136,142	149,970	140,075
Unencumbered Cash Balance Dec 31	35,143	10,654	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	148,690	149,970	140,075
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			140,075
Tax Required			115,828
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			115,828

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Liability Defense	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,913	19,817	11,336
Receipts:			
Ad Valorem Tax	34,959	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	406	0	0
Motor Vehicle Tax	2,538	3,222	
Recreational Vehicle Tax	58	64	
16/20 M Vehicle Tax	147	190	
Commercial Vehicle Tax	75	102	
Watercraft Tax	0	51	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	733		
Does miscellaneous exceed 10% of Total			
Total Receipts	38,916	3,629	0
Resources Available:	46,829	23,446	11,336
Expenditures:			
Insurance & Bond Premiums	27,012	0	0
Transfer to General	0	12,110	11,336
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	27,012	12,110	11,336
Unencumbered Cash Balance Dec 31	19,817	11,336	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	38,500	12,110	11,336
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,336
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Economic Development	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	24,866	12,731	1,197
Receipts:			
Ad Valorem Tax	48,121	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	761	0	0
Motor Vehicle Tax	4,551	4,431	
Recreational Vehicle Tax	105	89	
16/20 M Vehicle Tax	228	261	
Commercial Vehicle Tax	140	141	
Watercraft Tax	0	70	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,967	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	55,873	4,992	0
Resources Available:	80,739	17,723	1,197
Expenditures:			
Salaries	37,332		
Contractual	28,556		
Commodities	1,475		
Capital Outlay	645		
Transfer to General	0	16,526	1,197
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	68,008	16,526	1,197
Unencumbered Cash Balance Dec 31	12,731	1,197	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	68,010	16,526	1,197
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,197
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,095	844	844
Receipts:			
Ad Valorem Tax	129,548	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,062	11,934	0
Motor Vehicle Tax	12,724	238	
Recreational Vehicle Tax	291	704	
16/20 M Vehicle Tax	749	379	
Commercial Vehicle Tax	375	187	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	145,749	13,442	0
Resources Available:	146,844	14,286	844
Expenditures:			
Appropriation	146,000	0	0
Transfer to General	0	13,442	844
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	146,000	13,442	844
Unencumbered Cash Balance Dec 31	844	844	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	146,000	13,442	844
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	844
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	0

Adopted Budget Regional Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	774	582	582
Receipts:			
Ad Valorem Tax	92,563	93,976	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,518	0	0
Motor Vehicle Tax	9,337	8,529	8,190
Recreational Vehicle Tax	214	170	182
16/20 M Vehicle Tax	543	503	439
Commercial Vehicle Tax	276	271	247
Watercraft Tax	0	134	121
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-282	-226
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	104,451	103,301	8,953
Resources Available:	105,225	103,883	9,535
Expenditures:			
Appropriation	104,643	103,301	103,608
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	104,643	103,301	103,608
Unencumbered Cash Balance Dec 31	582	582	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	104,644	103,301	103,608
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,608
		Tax Required	94,073
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	94,073

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Regional Library Emp Benefits			
Unencumbered Cash Balance Jan 1	140	87	87
Receipts:			
Ad Valorem Tax	10,956	10,798	XXXXXXXXXXXXXXXXXX
Delinquent Tax	177	0	0
Motor Vehicle Tax	1,066	1,011	941
Recreational Vehicle Tax	24	20	21
16/20 M Vehicle Tax	63	60	50
Commercial Vehicle Tax	31	32	28
Watercraft Tax	0	16	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-32	-27
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	12,317	11,905	1,027
Resources Available:	12,457	11,992	1,114
Expenditures:			
Appropriation	12,370	11,905	12,205
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	12,370	11,905	12,205
Unencumbered Cash Balance Dec 31	87	87	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	12,371	11,905	12,205
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		12,205
	Tax Required		11,091
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		11,091

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Mental Health			
Unencumbered Cash Balance Jan 1	7,856	2,556	274
Receipts:			
Ad Valorem Tax	34,455	45,147	XXXXXXXXXXXXXXXXXX
Delinquent Tax	628	0	0
Motor Vehicle Tax	3,876	3,170	3,934
Recreational Vehicle Tax	89	63	87
16/20 M Vehicle Tax	218	187	211
Commercial Vehicle Tax	116	101	118
Watercraft Tax	0	50	58
Alcohol Tax	7,518	8,500	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-112
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	46,900	57,218	12,796
Resources Available:	54,756	59,774	13,070
Expenditures:			
Appropriation	52,200	51,000	51,000
Alcohol Tax	0	8,500	8,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	52,200	59,500	59,500
Unencumbered Cash Balance Dec 31	2,556	274	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	52,200	59,500	59,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		59,500
	Tax Required		46,430
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		46,430

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Elderly	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	560	458	458
Receipts:			
Ad Valorem Tax	87,644	92,573	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,328	0	0
Motor Vehicle Tax	8,197	8,075	8,067
Recreational Vehicle Tax	188	161	179
16/20 M Vehicle Tax	482	476	432
Commercial Vehicle Tax	242	256	243
Watercraft Tax	0	127	119
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-278	-229
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	98,081	101,390	8,811
Resources Available:	98,641	101,848	9,269
Expenditures:			
Appropriation	98,183	97,345	99,837
Friendship Meals Health Insurance	0	4,045	4,045
			500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	98,183	101,390	104,382
Unencumbered Cash Balance Dec 31	458	458	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	98,183	101,390	104,382
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			104,382
Tax Required			95,113
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			95,113

2021 Approved	
Alma City	500
Alta Vista City	37,250
Eskridge	19,000
Harveyville	3,050
Maple Hill	27,000
McFarland	4,250
Paxico	4,787
Sr Care Act	1,600
Admin Match	2,400
FMHI support	4,045

Adopted Budget Mental Retardation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	55	95	95
Receipts:			
Ad Valorem Tax	13,323	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	218	0	0
Motor Vehicle Tax	1,348	1,224	
Recreational Vehicle Tax	31	24	
16/20 M Vehicle Tax	80	72	
Commercial Vehicle Tax	40	39	
Watercraft Tax	0	19	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	15,040	1,378	0
Resources Available:	15,095	1,473	95
Expenditures:			
Appropriation	15,000	0	0
Transfer to General	0	1,378	95
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	15,000	1,378	95
Unencumbered Cash Balance Dec 31	95	95	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	15,000	1,378	95
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			95
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Public Transportation			
Unencumbered Cash Balance Jan 1	7,817	39,448	32,333
Receipts:			
Ad Valorem Tax	47,983	31,993	XXXXXXXXXXXXXXXX
Delinquent Tax	239	0	0
Motor Vehicle Tax	1,645	4,416	2,788
Recreational Vehicle Tax	38	88	62
16/20 M Vehicle Tax	50	260	149
Commercial Vehicle Tax	0	140	84
Watercraft Tax	0	69	41
Rider Fees	0	7,200	0
Collections	0	0	0
KDOT Collections	66,422	56,315	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-96	-57
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	116,377	100,385	53,067
Resources Available:	124,194	139,833	85,400
Expenditures:			
Salaries	59,461	71,500	73,000
Contractual	5,821	8,000	7,000
Commodities	17,810	15,500	18,000
Capital Outlay	1,654	12,500	11,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	84,746	107,500	109,000
Unencumbered Cash Balance Dec 31	39,448	32,333	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	114,500	107,500	109,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			109,000
Tax Required			23,600
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			23,600

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Capital Improvements			
Unencumbered Cash Balance Jan 1	175,569	367,453	331,751
Receipts:			
Ad Valorem Tax	43,822	46,287	XXXXXXXXXXXXXXXX
Delinquent Tax	812	0	0
Motor Vehicle Tax	4,193	4,037	4,034
Recreational Vehicle Tax	241	81	89
16/20 M Vehicle Tax	121	238	216
Commercial Vehicle Tax	0	128	121
Watercraft Tax	0	63	60
Transfer from General	150,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-139	-114
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	199,189	50,695	4,406
Resources Available:	374,758	418,148	336,157
Expenditures:			
Salaries	0	0	0
Contractual	7,305	10,000	60,000
Commodities	0	5,000	5,000
Capital Outlay	0	71,397	318,714
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	7,305	86,397	383,714
Unencumbered Cash Balance Dec 31	367,453	331,751	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	210,063	205,000	383,714
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			383,714
Tax Required			47,557
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			47,557

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

R & B Special Sales Tax	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,510,909	573,064	846,453
Receipts:			
Sales Tax Collections	333,450	320,000	320,000
Interest on Idle Funds	19,746	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	353,196	325,000	325,000
Resources Available:	1,864,105	898,064	1,171,453
Expenditures:			
Capital Outlay	1,291,041	51,611	1,171,453
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,291,041	51,611	1,171,453
Unencumbered Cash Balance Dec 31	573,064	846,453	0
2019/2020/2021 Budget Authority Amount	2,255,894	1,724,067	1,171,453

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	128,469	148,469	98,102
Receipts:			
Transfer from Noxious Weed	20,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,000	0	0
Resources Available:	148,469	148,469	98,102
Expenditures:			
Capital Outlay	0	50,367	98,102
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	50,367	98,102
Unencumbered Cash Balance Dec 31	148,469	98,102	0
2019/2020/2021 Budget Authority Amount	128,469	128,469	98,102

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Coordinating Council	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	6,336	50,065	50,465
Receipts:			
Fees	52,887	55,000	60,000
Interest on Idle Funds	409	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	53,296	55,400	60,400
Resources Available:	59,632	105,465	110,865
Expenditures:			
Contractual	7,979	50,000	80,000
Commodities	440	5,000	5,000
Capital Outlay	1,148	0	25,865
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,567	55,000	110,865
Unencumbered Cash Balance Dec 31	50,065	50,465	0
2019/2020/2021 Budget Authority Amount	130,000	110,336	110,865

Adopted Budget

Parks & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,184	2,228	2,528
Receipts:			
Alcohol Tax	3,244	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,244	3,500	3,500
Resources Available:	5,428	5,728	6,028
Expenditures:			
Recreational Programs	3,200	3,200	6,028
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,200	3,200	6,028
Unencumbered Cash Balance Dec 31	2,228	2,528	0
2019/2020/2021 Budget Authority Amount	8,853	7,184	6,028

CPA Summary

Wabaunsee County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Public Transportation Cap Out	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	41,853	42,517	42,917
Receipts:			
Interest on Idle Funds	664	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	664	400	400
Resources Available:	42,517	42,917	43,317
Expenditures:			
Capital Outlay	0	0	43,317
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	43,317
Unencumbered Cash Balance Dec 31	42,517	42,917	0
2019/2020/2021 Budget Authority Amount	53,629	42,953	43,317

Adopted Budget

COPS Grant	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Grants		0	68,615
Schools Share		0	35,737
Transfer from General		44,793	15,139
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	44,793	119,491
Resources Available:	0	44,793	119,491
Expenditures:			
Personal Services	0	44,793	98,615
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	44,793	98,615
Unencumbered Cash Balance Dec 31	0	0	20,876
2019/2020/2021 Budget Authority Amount	0	0	98,615

See Tab C**CPA Summary**

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2019 is to be shown)

Wabunsee County

Non-Budgeted Funds-B

[illegible]

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

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Wabaunsee County

will meet on August 24, 2020 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,413,682	15.434	2,832,354	19.526	2,903,203	1,871,042	19.672
Debt Service	247,470	1.078	232,660	2.413	314,985	212,071	2.230
Road & Bridge	2,356,906	19.904	2,349,287	19.291	2,390,850	1,919,429	20.180
Noxious Weed	250,702	1.500	271,194	1.500	291,194	142,670	1.500
County Health	246,351	1.774	259,418	1.774	270,803	164,494	1.729
Employee Benefits	979,019	10.605	1,130,000	9.871	1,260,000	856,770	9.008
Election	100,405	1.341	115,195	0.813	121,500	114,422	1.203
Appraiser Cost	136,142	1.263	149,970	1.202	140,075	115,828	1.218
Liability Defense	27,012	0.399	12,110		11,336		
Economic Development	68,008	0.549	16,526		1,197		
Extension Council	146,000	1.478	13,442		844		
Regional Library	104,643	1.056	103,301	1.015	103,608	94,073	0.989
Regional Library Emp E	12,370	0.125	11,905	0.117	12,205	11,091	0.117
Mental Health	52,200	0.393	59,500	0.487	59,500	46,430	0.488
Elderly	98,183	1.000	101,390	1.000	104,382	95,113	1.000
Mental Retardation	15,000	0.152	1,378		95		
Public Transportation	84,746	0.547	107,500	0.345	109,000	23,600	0.248
Capital Improvements	7,305	0.500	86,397	0.500	383,714	47,557	0.500
R & B Special Sales Tax	1,291,041		51,611		1,171,453		
Noxious Weed Capital C			50,367		98,102		
911 Coordinating Coun	9,567		55,000		110,865		
Parks & Recreation	3,200		3,200		6,028		
Public Transportation C					43,317		
COPS Grant			44,793		98,615		
Non-Budgeted Funds-A	11,566						
Non-Budgeted Funds-B	13,896						
Non-Budgeted Funds-C	173,065						
Totals	8,848,479	59.098	8,058,498	59.854	10,006,871	5,714,590	60.082
Less: Transfers	320,000		93,456		63,472		
Net Expenditure	8,528,479		7,965,042		9,943,399		
Total Tax Levied	5,250,739		5,542,558		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	88,848,459		92,602,960		95,113,408		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	3,280,000	3,125,000	2,955,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	33,197	0	175,000
Total	3,313,197	3,125,000	3,130,000

*Tax rates are expressed in mills

Jennifer Savage
Clerk

Wabaunsee County

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	1,866,542	19.624	4,500
Debt Service	211,561	2.224	510
Road & Bridge	1,914,813	20.132	4,616
Noxious Weed	142,327	1.496	343
County Health	164,098	1.725	396
Employee Benefits	854,710	8.986	2,060
Election	114,147	1.200	275
Appraiser Cost	115,549	1.215	279
Liability Defense	0		0
Economic Development	0		0
Extension Council	0		0
Regional Library	93,847	0.987	226
Regional Library Emp Be	11,064	0.116	27
Mental Health	46,318	0.487	112
Elderly	94,884	0.998	229
Mental Retardation	0		0
Public Transportation	23,543	0.248	57
Capital Improvements	47,443	0.499	114
			0
			0
			0
			0
			0
			0
TOTAL	5,700,846	59.937	13,744

2020 July 1 Valuation: 95,113,408Valuation Factor: 95,113.408Neighborhood Revitalization Subj to Rebate: 229,290Neighborhood Revitalization factor: 229.290

**This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1	
Receipts:							
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:							
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

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

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget			
Prior Year	Current Year	Proposed Budget	
Actual for 2019	Estimate for 2020	Year for 2021	
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:
			Expenditures:
			Cash Forward (2021 column)
			Miscellaneous
Does miscellaneous exceed 10% of Total F			Total Expenditures
0	0	0	Unencumbered Cash Balance Dec 31
			2019/2020/2021 Budget Authority Amount

Adopted Budget			
Prior Year	Current Year	Proposed Budget	
Actual for 2019	Estimate for 2020	Year for 2021	
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:
			Expenditures:
			Cash Forward (2021 column)
			Miscellaneous
Does miscellaneous exceed 10% of Total F			Total Expenditures
0	0	0	Unencumbered Cash Balance Dec 31
			2019/2020/2021 Budget Authority Amount

CPA Summary