PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 1, 2024, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 1st **day of** August, 2024.

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2024

Roselyn D. Sweaney
Notary Public

PUBLIC NOTICE

Published in the Prairie Star on Aug. 1, 2024

State

Chautauqua County

2025

NOTICE OF BUDGET HEARIN

The governing body of

Chautauqua County

will meet on August 19, 2024 at 8:45 A.M. at 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 Courthouse and will be available at this hearing.

BUDGET SUMMAR

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	694,877	4.713	710,323	5.286	780,858	24,666	0.598
Debt Service							
Road & Bridge	1,261,954	21.687	1,317,143	21.548	1,417,143	740,942	17.955
Appraiser's Cost	118,245	2.390	125,000	2.999	130,000	114,120	2.765
Election	67,858	1.138	63,700	1.653	75,400	55,823	1.353
Employee Benefits	1,122,084	19.462	1,010,000	21.988	1,110,000	916,467	22.209
Fair	10,000	0.223	10,000	0.234	10,000	9,225	0.224
Health	276,288	3.821	311,000	0.721	311,000	155,076	3.758
Intellectual Disabilities	20,000	0.447	20,000	0.468	20,000	18,454	0.447
Law Enforcement/EMS	902,793	22.888	952,730	19.049	993,201	891,521	21.604
Mental Health	35,000	0.806	41,000	0.973	42,000	38,877	0.942
Noxious Weed	36,327	1.395	39,875	1.805	39,825		
Service Program for the El	45,000	1.013	45,000	1.054	55,000	51,764	1.254
Special Bridge	156,893	2.632	210,000	1.833	210,000	89,123	2.160
Emergency Phone Equipm	40,990		75,000		75,000		
Special Alcohol	3,653		4,000		4,000		
Special Parks & Recreatio	1,754		2,500		2,500		
Solid Waste	324,462		79,000		446,000		
Non-Budgeted Funds-A	2,224						
Non-Budgeted Funds-B	40,237						
Non-Budgeted Funds-C	206,148						
Non-Budgeted Funds-D	812,449						
Totals	6,179,236	82.615	5,016,271	79.611	5,721,927	3,106,058	75.269
					Revenue Neutral Rate **		*75.270*
Less: Transfers	736,083		500		400,000		
Net Expenditure	5,443,153		5,015,771		5,321,927		
Total Tax Levied	3,107,355		3,106,013		xxxxxxxxxxxxxxxxx		
Assessed Valuation	37,596,005		39,014,785		41,266,401		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	198,431	255,990	157,285
Total	198,431	255,990	157,285

*Tax rates are expressed in mills

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

Niki Collier

County Clerk

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**
Rural Fire District No. 1	25,173	2.463	56,800	2.298	166,648	26,139	2.324	*2.324*
Rural Fire District No. 2	35,809	2.396	30,425	2.274	34,773	16,763	2.079	*2.080*
Rural Fire District No. 3	13,264	5.690	21,425	5.264	35,121	16,700	5.006	*5.006*
Rural Fire District No. 4	25,598	4.700	49,895	4.566	95,358	34,787	4.405	*4.405*
Rural Fire District No. 5	7,994	3.353	12,425	3.472	23,906	8,092	3.327	*3.327*
Rural Fire District No. 6	7,234	1.898	7,625	1.874	8,408	4,609	1.890	*1.890*
Rural Fire District No. 8	12,940	5.223	15,625	4.772	27,209	11,531	4.678	*4.678*
Ambulance District No. 1	50,118	5.430	55,700	5.416	62,175	49,996	5.260	*5.264*
Ambulance District No. 2	154,720	5.195	167,580	5.114	196,000	154,341	4.859	*4.859*
Round Mound Cemetery #1	8,579	4.663	16,625	4.589	30,672	11,176	4.259	*4.259*
Peru Cemetery #2	6,610	4.068	12,275	3.824	30,992	7,260	3.655	*3.655*
Fairview-Niotaze Cemetery #3								

Fairview-Riddale Cemetery #3	5,748	1.208	15,545	1.138	22,608	6,996	1.025	*1.025*
Lafayette Cemetery #4	2,338	4.751	15,000	4.872	44,455	8,633	4.766	*4.767*
Caneyville Cemetery #5	2,739	1.730	7,025	1.738	9,753	3,290	1.730	*1.730*
Salt Creek Cemetery #6	3,130	1.323	6,825	1.308	10,377	3,216	1.319	*1.319*
Hendricks Cemetery #7	5,815	5.792	5,775	5.240	6,074	5,407	4.985	*4.986*
Riley-Washington Cemetery #8	3,710	3.760	6,825	3.702	8,420	5,122	3.612	*3.672*
Sedan-Greenwood Cemetery #9	26,107	3.290	33,225	3.090	45,309	23,294	3.027	*3.027*
Center Cemetery #11	1,610	1.758	5,625	1.578	17,220	4,656	1.387	*1.387*
Oak Hill-Chautauqua Cemetery	5,493	2.319	10,045	2.199	19,709	5,605	2.132	*2.132*
El Cado Cemetery #14	3,785	3.851	5,750	3.714	11,853	2,266	3.618	*3.619*

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

July 1, 2024 Estimated Valuation
7,966,587
8,061,409
3,386,262
7,897,766
2,431,947
2,438,526
2,465,067
9,595,112
31,761,289
2,624,333
1,986,201

6,825,314
1,811,292
1,902,196
2,438,526
1,084,624
1,418,225
7,696,333
2,924,651
2,628,388
626,297

Chautauqua County 2025 State of Kansas
County

CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
Chautauqua 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	780,858	24,666	
Debt Service	10-113				
Road & Bridge	68-5,101		1,417,143	740,942	
Appraiser's Cost	19-436		130,000	114,120	
Election	25-2201a		75,400	55,823	
Employee Benefits	12-16, 102		1,110,000	916,467	
Fair	2-129		10,000	9,225	
Health	65-204		311,000	155,076	
Intellectual Disabilities	19-4004		20,000	18,454	
Law Enforcement/EMS			993,201	891,521	
Mental Health	19-4004		42,000	38,877	
Noxious Weed	2-1318		39,825		
Service Program for the Elderly	12-1680		55,000	51,764	
Special Bridge	65-1135		210,000	89,123	
Emergency Phone Equipment			75,000		
Special Alcohol			4,000		
Special Parks & Recreation			2,500		
Solid Waste			446,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxxxxx	5,721,927	3,106,058	75.230

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
41,287,259
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 75.270

Assisted by:
Varney & Associates, CPAs, LLC
Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
awarta@varney.com

Attest: Oct 30 2024
County Clerk

Governing Body
Attest: August 19, 2024
County Clerk

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

Chautauqua County

State of 2025 Kansas
County

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3610		166,648	26,139	7,962,569	2.325
Rural Fire District No. 2	19-3610		34,773	16,763	8,061,497	2.079
Rural Fire District No. 3	19-3610		35,121	16,700	3,365,015	4.963
Rural Fire District No. 4	19-3610		95,358	34,787	7,896,479	4.405
Rural Fire District No. 5	19-3610		23,906	8,092	2,433,279	3.326
Rural Fire District No. 6	19-3610		8,408	4,609	2,438,226	1.890
Rural Fire District No. 8	19-3610		27,209	11,531	2,463,552	4.681
Ambulance District No. 1	65-6113		55,700	43,521	9,501,084	4.581
Ambulance District No. 2	65-6113		167,500	125,841	31,786,165	3.959
Round Mound Cemetery #1	17-1330		30,672	11,176	2,624,353	4.257
Peru Cemetery #2	17-1330		30,092	7,260	1,986,141	3.655
Fairview-Niotaze Cemetery #3	17-1330		22,608	6,996	6,823,402	1.025
Lafayette Cemetery #4	17-1330		44,455	8,633	1,811,292	4.766
Caneyville Cemetery #5	17-1330		9,753	3,290	1,899,731	1.732
Salt Creek Cemetery #6	17-1330		10,377	3,216	2,438,226	1.319
Hendricks Cemetery #7	17-1330		6,074	5,407	1,084,629	4.985
Riley-Washington Cemetery #8	17-1330		8,420	5,122	1,412,871	3.613
Sedan-Greenwood Cemetery #9	17-1330		45,309	23,294	7,672,851	3.028
Center Cemetery #11	17-1330		17,220	4,056	2,424,651	1.387
Oak Hill-Chautauqua Cemetery #13	17-1330		19,709	5,605	2,656,040	2.110
El Cado Cemetery #14	17-1330		11,853	2,266	626297	3.618
TOTALS		xxxxxx	871165	374304		

Attest: Oct. 30, 2024

N Collier
County Clerk

CPA Summary

COUNTY CLERK
SEAL
CHAUTAUQUA COUNTY KANSAS

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3610		166,648	26,139	7,786,767	
Rural Fire District No. 2	19-3610		34,773	16,763	7,372,458	
Rural Fire District No. 3	19-3610		35,121	16,700	3,172,447	
Rural Fire District No. 4	19-3610		95,358	34,787	7,619,582	
Rural Fire District No. 5	19-3610		23,906	8,092	2,330,464	
Rural Fire District No. 6	19-3610		8,408	4,609	2,459,167	
Rural Fire District No. 8	19-3610		27,209	11,531	2,416,631	
Ambulance District No. 1	65-6113		55,700	43,521	9,238,090	
Ambulance District No. 2	65-6113		167,500	125,841	30,179,879	
Round Mound Cemetery #1	17-1330		30,672	11,176	2,435,499	
Peru Cemetery #2	17-1330		30,092	7,260	1,898,459	
Fairview-Niotaze Cemetery #3	17-1330		22,608	6,996	6,147,335	
Lafayette Cemetery #4	17-1330		44,455	8,633	1,772,242	
Caneyville Cemetery #5	17-1330		9,753	3,290	1,893,306	
Salt Creek Cemetery #6	17-1330		10,377	3,216	2,459,167	
Hendricks Cemetery #7	17-1330		6,074	5,407	1,031,949	
Riley-Washington Cemetery #8	17-1330		8,420	5,122	1,383,641	
Sedan-Greenwood Cemetery #9	17-1330		45,309	23,294	7,539,460	
Center Cemetery #11	17-1330		17,220	4,056	2,570,379	
Oak Hill-Chautauqua Cemetery #13	17-1330		19,709	5,605	2,548,419	
El Cado Cemetery #14	17-1330		11,853	2,266	610,353	
TOTALS		xxxxxx	871165	374304		

Attest: _____, 2024

_____
County Clerk

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	206,231	17,324	309	1,411	779	146
Debt Service						
Road & Bridge	840,682	70,618	1,257	5,759	3,183	595
Appraiser's Cost	117,003	9,828	175	802	443	83
Election	64,487	5,417	96	442	244	46
Employee Benefits	857,860	72,061	1,283	5,877	3,248	608
Fair	9,134	767	14	63	35	6
Health	28,124	2,362	42	193	106	20
Intellectual Disabilities	18,271	1,535	27	125	69	13
Law Enforcement/EMS	743,205	62,430	1,112	5,091	2,814	526
Mental Health	37,943	3,187	57	260	144	27
Noxious Weed	70,428	5,916	105	482	267	50
Service Program for the E	41,132	3,455	62	282	156	29
Special Bridge	71,513	6,007	107	490	271	51
TOTAL	3,106,013	260,907	4,646	21,277	11,759	2,200

County Treas Motor Vehicle Estimate 260,907

County Treas Recreational Vehicle Estimate 4,646

County Treas 16/20M Vehicle Estimate 21,277

County Treas Commercial Vehicle Tax Estimate 11,759

County Treas Watercraft Tax Estimate 2,200

Motor Vehicle Factor 0.08400

Recreational Vehicle Factor 0.00150

16/20M Vehicle Factor 0.00685

Commercial Vehicle Factor 0.00379

Watercraft Factor 0.00071

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	18,400	-	-	KSA 19-119
General	Capital Improvement	50,000	-	-	KSA 19-120
Appraiser	Equipment Reserve	22,000	-	-	KSA 19-119
Employee Benefit	Health Insurance Claims	100,000	-	-	KSA 12-16,102
Road & Bridge	Special Machinery	90,000	-	-	KSA 68-141g
Road & Bridge	Special Bridge	60,000	-	-	KSA 68-141g
Law Enforcement/EMS	Equipment Reserve	67,000	-	-	KSA 19-119
Jail Sales	Capital Improvement	327,877	-	-	KSA 19-120
Special Auto	General	806	500	-	KSA 8-145
Solid Waste	General			125,000	Commission
Solid Waste	Road and Bridge			275,000	Commission
	Total	736083	500	400000	
	Adjustments*				
	Adjusted Totals	736083	500	400000	

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

Transfers - Counties

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 8-145. Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of

K.S.A. 12-196. **Transfer of sales tax proceeds.** The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. **Transfer to equipment reserve fund.** Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. **Transfer to capital improvements fund.** Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. **Transfer to worker's compensation reserve fund.** Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

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, 2024	Payments Due 2024	Payments Due 2025
2016 Caterpillar Motor Grader	4/11/2022	60	2.75	195,000	157,285	37,738	38,767
				Totals	**157,285**	**37,738**	**38,767**

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

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	211,274	128,627	127,271
Receipts:			
Ad Valorem Tax	181,196	206,231	xxxxxxxxxxxxxxxx
Delinquent Tax	2,790		
Motor Vehicle Tax	11,595	15,747	17,324
Recreational Vehicle Tax	206	277	309
16/20M Vehicle Tax		1,456	1,411
Commercial Vehicle Tax	633	655	779
Watercraft Tax		101	146
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Wide Sales Tax	313,164	325,000	325,000
Local Alcoholic Liquor	1,754	2,000	2,000
Mineral Production Tax	3,056	5,000	5,000
Interest on Delinquent Taxes	25,986	55,000	55,000
County Officer Fees	25,366	34,000	34,000
Prisoner Board	6,848	13,000	13,000
Transfer from Special Auto Fund		500	500
Transfer from Solid Waste			125,000
In Lieu of Taxes (IRB)	1,045		
Interest on Idle Funds	36,727	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,864		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**612,230**	**708,967**	**629,469**
Resources Available:	**823,504**	**837,594**	**756,740**

Chautauqua County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	823,504	837,594	756,740
Expenditures:			
County Commission	81,869	78,780	125,080
County Clerk	74,622	78,800	81,400
County Treasurer	88,377	88,606	99,596
Register of Deeds	65,847	70,000	72,000
District Court	15,775	28,000	28,000
Court Fees	21,241	30,000	30,000
Courthouse General	137,208	134,850	134,850
County Counselor	18,490	18,600	19,500
Human Resources	44,475	46,800	47,700
Emergency Preparedness	36,735	33,737	35,582
Indigent Unclaimed Burial/Coroner	16,157	15,000	20,000
County Building Maintenance	62,949	50,000	50,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	663,745	673,173	743,708
Animal Shelter	5,750	5,750	5,750
Historical Society/Genealogical Society	7,000	7,000	7,000
Conservation District	15,000	17,400	17,400
Rural Opportunity Zone	1,500	1,500	1,500
Economic Development	1,844	2,500	2,500
SART Testing		3,000	3,000
Cash Over and Short	38		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**694,877**	**710,323**	**780,858**
Unencumbered Cash Balance Dec 31	128,627	127,271	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	803,552	776,823	780,858
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	780,858
		Tax Required	24,118
	Delinquent Comp Rate:	2.3%	548
		Amount of 2024 Ad Valorem Tax	24,666

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Personnel Services	26,435	26,780	44,580
Contractual Services	67,315	60,000	62,000
Commodities	388	2,000	2,000
Capital Outlay			26,500
Reimbursed Expenses	(12,269)	(10,000)	(10,000)
Total	81,869	78,780	125,080
County Clerk			
Personnel Services	60,808	64,000	65,000
Contractual Services	16,643	16,800	18,000
Commodities	1,542	2,000	2,400
Capital Outlay			
Reimbursed Expenses	(4,371)	(4,000)	(4,000)
Total	74,622	78,800	81,400
County Treasurer			
Personnel Services	65,910	66,306	72,936
Contractual Services	21,319	20,000	24,000
Commodities	1,546	1,800	2,160
Capital Outlay		500	500
Reimbursed Expenses	(398)		
Total	88,377	88,606	99,596
Register of Deeds			
Personnel Services	58,441	60,000	62,000
Contractual Services	4,312	5,000	5,000
Commodities	2,903	3,000	3,000
Capital Outlay	749	2,000	2,000
Reimbursed Expenses	(558)		
Total	65,847	70,000	72,000
District Court			
Contractual Services	10,687	19,900	19,900
Commodities	2,440	5,100	5,100
Capital Outlay	2,719	3,000	3,000
Transfers Out			
Reimbursed Expenses	(71)		
Total	15,775	28,000	28,000
Court Fees			
Contractual Services	22,484	30,000	30,000
Reimbursed Expenses	(1,243)		
Total	21,241	30,000	30,000
Courthouse General			
Personnel Services	31,598	36,050	36,050
Contractual Services	110,328	86,800	86,800
Commodities	3,764	20,000	20,000
Capital Outlay			
Reimbursed Expenses	(8,482)	(8,000)	(8,000)
Total	137,208	134,850	134,850
County Counselor			
Personnel Services	18,156	18,100	19,000
Contractual Services	265	300	300
Commodities		200	200
Capital Outlay	69		
Reimbursed Expenses			
Total	18,490	18,600	19,500
Total - Page 6b	**503,429**	**527,636**	**590,426**

Chautauqua County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Human Resources			
Personnel Services	35,891	37,200	38,500
Contractual Services	6,155	8,000	8,000
Commodities	444	1,400	1,100
Capital Outlay		200	100
Operating Transfers Out	2,000		
Reimbursed Expenses	(15)		
Total	44,475	46,800	47,700
Emergency Preparedness			
Personnel Services	23,044	24,155	25,000
Contractual Services	8,219	8,000	9,000
Commodities	4,022	4,082	4,082
Capital Outlay		500	500
Operating Transfers Out	4,800		
Reimbursed Expenses	(3,350)	(3,000)	(3,000)
Total	36,735	33,737	35,582
Indigent Unclaimed Burial/Coroner			
Contractual Services	16,157	15,000	20,000
Reimbursed Expenses			
Total	16,157	15,000	20,000
County Building Maintenance			
Capital Outlay	62,949	50,000	50,000
Operating Transfers Out			
Total	62,949	50,000	50,000
Personnel Services			
Contractual Services			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel Services			
Contractual Services			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel Services			
Contractual Services			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel Services			
Contractual Services			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6c	**160,316**	**145,537**	**153,282**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Social Security			
Medicare			
Health Insurance			
Retirement			
Workers Compensation			
Unemployment			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**0**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page6e	**0**	**0**	**0**

Chautauqua County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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 6f	0	0	0
Total - Page 6b	503,429	527,636	590,426
Total - Page 6c	160,316	145,537	153,282
Total - Page 6d	0	0	0
Total - Page 6e	0	0	0
Total Detail Expenditures**	**663,745**	**673,173**	**743,708**

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

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	420,277	322,261	132,742
Receipts:			
Ad Valorem Tax	795,044	840,682	xxxxxxxxxxxxxxxx
Delinquent Tax	17,903		
Motor Vehicle Tax	78,529	71,903	70,618
Recreational Vehicle Tax	1,340	1,262	1,257
16/20M Vehicle Tax	6,848	6,646	5,759
Commercial Vehicle Tax	3,444	2,987	3,183
Watercraft Tax	516	461	595
Special City & County Highway	225,169	203,683	203,522
In Lieu of Tax	348		0
Transfer from Solid Waste			275,000
Reimbursements	1,722		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	33,075		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,163,938**	**1,127,624**	**559,934**
Resources Available:	**1,584,215**	**1,449,885**	**692,676**

Chautauqua County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,584,215	1,449,885	692,676
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Personnel Services	305,216	350,000	450,000
Contractual Services	75,729	49,000	49,000
Commodities	538,945	843,143	843,143
Capital Outlay	42,064	75,000	75,000
Transfers Out	300,000		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,261,954**	**1,317,143**	**1,417,143**
Unencumbered Cash Balance Dec 31	322,261	132,742	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,364,193	1,417,143	1,417,143
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,417,143
		Tax Required	724,467
	Delinquent Comp Rate:	2.3%	16,475
		Amount of 2024 Ad Valorem Tax	740,942

CPA Summary

Chautauqua County 2025

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	0	0	0

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

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,870	4,906	6,586
Receipts:			
Ad Valorem Tax	87,613	117,003	xxxxxxxxxxxxxxxx
Delinquent Tax	2,521		
Motor Vehicle Tax	10,779	7,925	9,828
Recreational Vehicle Tax	183	139	175
16/20 M Vehicle Tax	996	733	802
Commercial Vehicle Tax	464	329	443
Watercraft Tax	69	51	83
Officer Fees	1,656	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**104,281**	**126,680**	**11,831**
Resources Available:	**123,151**	**131,586**	**18,417**
Expenditures:			
Personnel Services	71,332	75,000	80,000
Contractual Services	34,831	40,000	40,000
Commodities	3,175	5,000	5,000
Capital Outlay		5,000	5,000
Operating Transfers Out	8,907		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**118,245**	**125,000**	**130,000**
Unencumbered Cash Balance Dec 31	4,906	6,586	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	130,000	130,000	130,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,000
		Tax Required	111,583
	Delinquent Comp Rate:	2.3%	2,537
		Amount of 2024 Ad Valorem Tax	114,120

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,979	9,416	14,573
Receipts:			
Ad Valorem Tax	41,715	64,487	xxxxxxxxxxxxxxxx
Delinquent Tax	1,259		
Motor Vehicle Tax	5,571	3,774	5,417
Recreational Vehicle Tax	96	66	96
16/20 M Vehicle Tax	348	349	442
Commercial Vehicle Tax	266	157	244
Watercraft Tax	40	24	46
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**49,295**	**68,857**	**6,245**
Resources Available:	**77,274**	**78,273**	**20,818**
Expenditures:			
Personnel Services	34,215	33,000	34,000
Contractual Services	33,487	32,000	33,000
Commodities	1,170	8,000	8,400
Capital Outlay			
Reimbursed Expenses	-1,014	-9,300	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**67,858**	**63,700**	**75,400**
Unencumbered Cash Balance Dec 31	9,416	14,573	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	73,000	73,000	75,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,400
		Tax Required	54,582
	Delinquent Comp Rate:	2.3%	1,241
		Amount of 2024 Ad Valorem Tax	55,823

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	508,918	208,259	130,834
Receipts:			
Ad Valorem Tax	713,465	857,860	xxxxxxxxxxxxxxxx
Delinquent Tax	18,557		
Motor Vehicle Tax	76,843	64,526	72,061
Recreational Vehicle Tax	1,303	1,132	1,283
16/20 M Vehicle Tax	7,530	5,964	5,877
Commercial Vehicle Tax	3,242	2,680	3,248
Watercraft Tax	485	413	608
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**821,425**	**932,575**	**83,077**
Resources Available:	**1,330,343**	**1,140,834**	**213,911**
Expenditures:			
Personnel Services	1,137,751	1,025,000	1,125,000
Reimbursed Expenses	-15,667	-15,000	-15,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,122,084**	**1,010,000**	**1,110,000**
Unencumbered Cash Balance Dec 31	208,259	130,834	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,200,000	1,125,000	1,110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,110,000
		Tax Required	896,089
	Delinquent Comp Rate:	2.3%	20,378
		Amount of 2024 Ad Valorem Tax	916,467

Adopted Budget

Fair	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	764	104	95
Receipts:			
Ad Valorem Tax	8,175	9,134	xxxxxxxxxxxxxxxx
Delinquent Tax	194		
Motor Vehicle Tax	836	740	767
Recreational Vehicle Tax	14	13	14
16/20 M Vehicle Tax	80	68	63
Commercial Vehicle Tax	36	31	35
Watercraft Tax	5	5	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,340**	**9,991**	**885**
Resources Available:	**10,104**	**10,095**	**980**
Expenditures:			
Personnel Services	10,000	10,000	10,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,000**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	104	95	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	10,000	10,000	10,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,000
		Tax Required	9,020
	Delinquent Comp Rate:	2.3%	205
		Amount of 2024 Ad Valorem Tax	9,225

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	159,411	164,858	26,649
Receipts:			
Ad Valorem Tax	140,077	28,124	xxxxxxxxxxxxxxxx
Delinquent Tax	3,451		
Motor Vehicle Tax	14,797	12,667	2,362
Recreational Vehicle Tax	250	222	42
16/20 M Vehicle Tax	1,564	1,171	193
Commercial Vehicle Tax	607	526	106
Watercraft Tax	91	81	20
Intergovernmental	79,057	90,000	90,000
Service Fees	41,841	40,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**281,735**	**172,791**	**132,723**
Resources Available:	**441,146**	**337,649**	**159,372**
Expenditures:			
Personnel Services	201,963	234,000	234,000
Contractual Services	33,116	33,000	33,000
Commodities	41,209	44,000	44,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**276,288**	**311,000**	**311,000**
Unencumbered Cash Balance Dec 31	164,858	26,649	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	311,000	311,000	311,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,000
		Tax Required	151,628
	Delinquent Comp Rate:	2.3%	3,448
		Amount of 2024 Ad Valorem Tax	155,076

Adopted Budget **Intellectual Disabilities**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,403	200	187
Receipts:			
Ad Valorem Tax	16,387	18,271	xxxxxxxxxxxxxxxx
Delinquent Tax	399		
Motor Vehicle Tax	1,738	1,482	1,535
Recreational Vehicle Tax	30	26	27
16/20 M Vehicle Tax	157	137	125
Commercial Vehicle Tax	75	62	69
Watercraft Tax	11	9	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**18,797**	**19,987**	**1,769**
Resources Available:	**20,200**	**20,187**	**1,956**
Expenditures:			
Contractual Services	20,000	20,000	20,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**20,000**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	200	187	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	20,000	20,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	18,044
	Delinquent Comp Rate:	2.3%	410
		Amount of 2024 Ad Valorem Tax	18,454

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement/EMS**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	119,158	168,686	49,530
Receipts:			
Ad Valorem Tax	839,086	743,205	xxxxxxxxxxxxxxx
Delinquent Tax	17,676		
Motor Vehicle Tax	76,706	75,886	62,430
Recreational Vehicle Tax	1,310	1,331	1,112
16/20 M Vehicle Tax	6,578	7,014	5,091
Commercial Vehicle Tax	3,381	3,152	2,814
Watercraft Tax	507	486	526
Officer Fees	4,634	2,500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,443		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**952,321**	**833,574**	**71,973**
Resources Available:	**1,071,479**	**1,002,260**	**121,503**
Expenditures:			
County Attorney			
Personnel Services	73,587	81,000	97,200
Contractual Services	7,872	12,500	13,000
Commodities	674	2,000	2,000
Capital Outlay			
Transfers Out			
Total	**82,133**	**95,500**	**112,200**
Sheriff			
Personnel Services	252,098	237,930	237,930
Contractual Services	32,602	50,200	50,200
Commodities	40,608	45,000	45,000
Capital Outlay		4,700	4,700
Operating Transfers	10,000		
Reimbursed Expenses	-1,212		
Total	**334,096**	**337,830**	**337,830**
Jail			
Personnel Services	179,120	175,100	175,100
Contractual Services	26,126	28,000	28,000
Commodities	51,741	76,650	76,650
Capital Outlay		10,500	10,500
Operating Transfers	40,000		
Reimbursed Expenses	-7,166		
Total	**289,821**	**290,250**	**290,250**
Dispatch			
Personnel Services	157,910	169,950	169,950
Contractual Services	12,185	15,642	15,642
Commodities	2,578	5,000	5,000
Capital Outlay		6,500	6,500
Total	**172,673**	**197,092**	**197,092**
Juvenile Detention			
Contractual Services	24,070	32,058	55,829
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**902,793**	**952,730**	**993,201**
Unencumbered Cash Balance Dec 31	168,686	49,530	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	945,284	952,730	993,201
Non-Appropriated Balance			
re/Non-Appr Balance			993,201
		Tax Required	871,698
Delinquent Comp Rate:		2.3%	19,823
Amount of 2024 Ad Valorem Tax			891,521

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,107	276	312
Receipts:			
Ad Valorem Tax	29,549	37,943	xxxxxxxxxxxxxxx
Delinquent Tax	602		
Motor Vehicle Tax	2,608	2,671	3,187
Recreational Vehicle Tax	44	47	57
16/20 M Vehicle Tax	236	247	260
Commercial Vehicle Tax	113	111	144
Watercraft Tax	17	17	27
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,169**	**41,036**	**3,675**
Resources Available:	**35,276**	**41,312**	**3,987**
Expenditures:			
Contractual Services	35,000	41,000	42,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,000**	**41,000**	**42,000**
Unencumbered Cash Balance Dec 31	276	312	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	35,000	41,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	38,013
	Delinquent Comp Rate:	2.3%	864
		Amount of 2024 Ad Valorem Tax	38,877

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,540	34,861	70,768
Receipts:			
Ad Valorem Tax	51,137	70,428	xxxxxxxxxxxxxxxx
Delinquent Tax	1,287		
Motor Vehicle Tax	6,289	4,624	5,916
Recreational Vehicle Tax	108	81	105
16/20 M Vehicle Tax	502	427	482
Commercial Vehicle Tax	283	192	267
Watercraft Tax	42	30	50
Reimbursements		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**59,648**	**75,782**	**6,820**
Resources Available:	**71,188**	**110,643**	**77,588**
Expenditures:			
Personnel Services	30,109	33,500	33,500
Contractual Services	2,642	1,500	1,500
Commodities	36,688	38,375	38,325
Capital Outlay		1,500	1,500
Operating Transfers	3,500		
Reimbursements	-36,612	-35,000	-35,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**36,327**	**39,875**	**39,825**
Unencumbered Cash Balance Dec 31	34,861	70,768	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	72,655	74,875	39,825
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,825
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Service Program for the Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,937	383	403
Receipts:			
Ad Valorem Tax	37,136	41,132	xxxxxxxxxxxxxxxx
Delinquent Tax	878		
Motor Vehicle Tax	3,829	3,358	3,455
Recreational Vehicle Tax	65	59	62
16/20 M Vehicle Tax	347	310	282
Commercial Vehicle Tax	166	139	156
Watercraft Tax	25	22	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**42,446**	**45,020**	**3,984**
Resources Available:	**45,383**	**45,403**	**4,387**
Expenditures:			
Contractual Services	45,000	45,000	55,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**45,000**	**45,000**	**55,000**
Unencumbered Cash Balance Dec 31	383	403	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	45,000	45,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	50,613
	Delinquent Comp Rate:	2.3%	1,151
		Amount of 2024 Ad Valorem Tax	51,764

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Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	188,791	244,318	115,933
Receipts:			
Ad Valorem Tax	96,488	71,513	xxxxxxxxxxxxxxxx
Delinquent Tax	2,570		
Motor Vehicle Tax	11,002	8,725	6,007
Recreational Vehicle Tax	184	153	107
16/20 M Vehicle Tax	1,317	806	490
Commercial Vehicle Tax	427	362	271
Watercraft Tax	64	56	51
Transfers In	100,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	368		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**212,420**	**81,615**	**6,926**
Resources Available:	**401,211**	**325,933**	**122,859**
Expenditures:			
Personnel Services			
Contractual Services	102,660	156,800	156,800
Commodities	40,526	53,200	53,200
Capital Outlay	14,932		
Reimbursed Expenses	-1,225		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**156,893**	**210,000**	**210,000**
Unencumbered Cash Balance Dec 31	244,318	115,933	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	210,000	210,000	210,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	87,141
	Delinquent Comp Rate:	2.3%	1,982
		Amount of 2024 Ad Valorem Tax	89,123

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

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Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.3%	0
		Amount of 2024 Ad Valorem Tax	0

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Chautauqua County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Phone Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	129,406	148,361	133,361
Receipts:			
Emergency Telephone Tax	59,945	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,945**	**60,000**	**60,000**
Resources Available:	**189,351**	**208,361**	**193,361**
Expenditures:			
Contractual Services	40,518	70,000	70,000
Commodities	472	5,000	5,000
Capital Outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,990**	**75,000**	**75,000**
Unencumbered Cash Balance Dec 31	148,361	133,361	118,361
2023/2024/2025 Budget Authority Amount	75,000	75,000	75,000

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	779	481	481
Receipts:			
Liquor Tax	3,355	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,355**	**4,000**	**4,000**
Resources Available:	**4,134**	**4,481**	**4,481**
Expenditures:			
Contractual Services	3,653	4,000	4,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,653**	**4,000**	**4,000**
Unencumbered Cash Balance Dec 31	481	481	481
2023/2024/2025 Budget Authority Amount	4,500	4,500	4,000

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Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,251	1,251	751
Receipts:			
Liquor Tax	1,754	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,754**	**2,000**	**2,000**
Resources Available:	**3,005**	**3,251**	**2,751**
Expenditures:			
Contractual Services	1,754	2,500	2,500
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,754**	**2,500**	**2,500**
Unencumbered Cash Balance Dec 31	1,251	751	251
2023/2024/2025 Budget Authority Amoun	1,500	3,000	2,500

See Tab A

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	239,779	235,373	492,373
Receipts:			
Special Assessments	15,199	0	0
Service Fees	304,857	57,000	1,000
Sale of Equipment		279,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**320,056**	**336,000**	**1,000**
Resources Available:	**559,835**	**571,373**	**493,373**
Expenditures:			
Personnel Services	116,661	43,000	43,000
Contractual Services	89,705	30,000	3,000
Commodities	58,731	6,000	0
Capital Outlay	61,493	0	0
Reimbursements	-2,128	0	0
Transfer to General			125,000
Transfer to Road and Bridge			275,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**324,462**	**79,000**	**446,000**
Unencumbered Cash Balance Dec 31	235,373	492,373	47,373
2023/2024/2025 Budget Authority Amoun	335,000	335,000	446,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Special Assessments			
Service Fees			
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Personnel Services			
Contractual Services			
Commodities			0
Capital Outlay			0
Reimbursements			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

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Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

.

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Chautauqua County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Chautauqua County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Micro Loan Fund		County Clerk Tech Fund		County Treas Tech Fund		Diversion Fees Fund		Drug Forfeiture Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	911	Cash Balance Jan 1	5,823	Cash Balance Jan 1	898	Cash Balance Jan 1	15,358	Cash Balance Jan 1	50	23,040
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Officer Fees	846	Officer Fees	846	Officer Fees	1,470	Miscellaneous	62	
Total Receipts	0	Total Receipts	846	Total Receipts	846	Total Receipts	1,470	Total Receipts	62	3,224
Resources Available:	911	Resources Available:	6,669	Resources Available:	1,744	Resources Available:	16,828	Resources Available:	112	26,264
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	1,062	Commodities	403	Contractual	627			
				Contractual Services	132					
Total Expenditures	0	Total Expenditures	1,062	Total Expenditures	535	Total Expenditures	627	Total Expenditures	0	2,224
Cash Balance Dec 31	911	Cash Balance Dec 31	5,607	Cash Balance Dec 31	1,209	Cash Balance Dec 31	16,201	Cash Balance Dec 31	112	**24,040** **
										24,040 **

**Note: These two block figures should agree.

CPA Summary

Page No.

Chautauqua County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
mployee Benefit Trust Fur		LATCF		Pros Atty Check Fees Fund		Pros Atty Training Fund		Reg of Deeds Tech Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,258	Cash Balance Jan 1	0	Cash Balance Jan 1	1,004	Cash Balance Jan 1	5,603	Cash Balance Jan 1	13,908	22,773
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Payroll Withholdings	2,400	Miscellaneous	100,000			Officer Fees	305	Officer Fees	3,384	
Total Receipts	2,400	Total Receipts	100,000	Total Receipts	0	Total Receipts	305	Total Receipts	3,384	106,089
Resources Available:	4,658	Resources Available:	100,000	Resources Available:	1,004	Resources Available:	5,908	Resources Available:	17,292	128,862
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnal Services	2,400	Contractual Services	30,535			Contractual Services	390	Personnel Services	2,464	
								Contractual Services	4,448	
Total Expenditures	2,400	Total Expenditures	30,535	Total Expenditures	0	Total Expenditures	390	Total Expenditures	6,912	40,237
Cash Balance Dec 31	2,258	Cash Balance Dec 31	69,465	Cash Balance Dec 31	1,004	Cash Balance Dec 31	5,518	Cash Balance Dec 31	10,380	**88,625** **
										88,625 **

**Note: These two block figures should agree.

CPA Summary

Chautauqua County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Auto Fund		Special Capital Imp Fund		Special Equip Reserve Fun		Special Highway Fund		Special Machinery Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	463	Cash Balance Jan 1	413,194	Cash Balance Jan 1	587,442	Cash Balance Jan 1	50,000	Cash Balance Jan 1	278,840	1,329,939
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	32,368	Operating Transfers	0	Transfers In	69,207			Transfers In	200,000	
Reimbursements	136			Sale of Surplus Property	22,285					
Total Receipts	32,504	Total Receipts	0	Total Receipts	91,492	Total Receipts	0	Total Receipts	200,000	323,996
Resources Available:	32,967	Resources Available:	413,194	Resources Available:	678,934	Resources Available:	50,000	Resources Available:	478,840	1,653,935
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnal Services	31,394			Equipment	114,650			Contractual Services	77,531	
Contractual Services	1,230							Reimbursements	-19,000	
Commodities	343									
Capital Outlay	0									
Total Expenditures	32,967	Total Expenditures	0	Total Expenditures	114,650	Total Expenditures	0	Total Expenditures	58,531	206,148
Cash Balance Dec 31	0	Cash Balance Dec 31	413,194	Cash Balance Dec 31	564,284	Cash Balance Dec 31	50,000	Cash Balance Dec 31	420,309	**1,447,787** **
										1,447,787 **

**Note: These two block figures should agree.

CPA Summary

Page No.

Chautauqua County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ictim Witness Program Fu		Health Ins Claims Fund		pec Law Enforce Trust Fu		No Fund Warrants Fund		ARPA Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,770	Cash Balance Jan 1	213,093	Cash Balance Jan 1	26,923	Cash Balance Jan 1	34,823	Cash Balance Jan 1	447,239	727,848
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Miscellaneous	532,291	Officer Fees	7,537	Taxes	34	Intergovernmental	0	
		Transfers In	0							
Total Receipts	0	Total Receipts	532,291	Total Receipts	7,537	Total Receipts	34	Total Receipts	0	539,862
Resources Available:	5,770	Resources Available:	745,384	Resources Available:	34,460	Resources Available:	34,857	Resources Available:	447,239	1,267,710
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	491,547	Contractual Services	15,683			Contractual Services	7,891	
		Reimbursements	-67,478	Commodities	2,487			Other Expenditures	362,847	
				Reimbursements	-528					
Total Expenditures	0	Total Expenditures	424,069	Total Expenditures	17,642	Total Expenditures	0	Total Expenditures	370,738	812,449
Cash Balance Dec 31	5,770	Cash Balance Dec 31	321,315	Cash Balance Dec 31	16,818	Cash Balance Dec 31	34,857	Cash Balance Dec 31	76,501	**455,261** **
										455,261 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Counties

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N*eighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than $25,000,000 and not more than $35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121,** such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941 . . . .]

K.S.A. 28-115a. Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.

K.S.A. 44-505b. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-559a. Special road and bridge fund. Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

K.S.A. 79-1608. Special appraisal fund. Counties may create a special appraisal fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal assistance, hearing officers or panels and arbitrators.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

Chautauqua County 2025

NOTICE OF BUDGET HEARING

The governing body of
Chautauqua County
will meet on August 19, 2024 at 8:45 A.M. at 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 Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	694,877	4.713	710,323	5.286	780,858	24,666	0.598
Debt Service							
Road & Bridge	1,261,954	21.687	1,317,143	21.548	1,417,143	740,942	17.955
Appraiser's Cost	118,245	2.390	125,000	2.999	130,000	114,120	2.765
Election	67,858	1.138	63,700	1.653	75,400	55,823	1.353
Employee Benefits	1,122,084	19.462	1,010,000	21.988	1,110,000	916,467	22.209
Fair	10,000	0.223	10,000	0.234	10,000	9,225	0.224
Health	276,288	3.821	311,000	0.721	311,000	155,076	3.758
Intellectual Disabilities	20,000	0.447	20,000	0.468	20,000	18,454	0.447
Law Enforcement/EMS	902,793	22.888	952,730	19.049	993,201	891,521	21.604
Mental Health	35,000	0.806	41,000	0.973	42,000	38,877	0.942
Noxious Weed	36,327	1.395	39,875	1.805	39,825		
Service Program for the E	45,000	1.013	45,000	1.054	55,000	51,764	1.254
Special Bridge	156,893	2.632	210,000	1.833	210,000	89,123	2.160
Emergency Phone Equipn	40,990		75,000		75,000		
Special Alcohol	3,653		4,000		4,000		
Special Parks & Recreatio	1,754		2,500		2,500		
Solid Waste	324,462		79,000		446,000		
Non-Budgeted Funds-A	2,224						
Non-Budgeted Funds-B	40,237						
Non-Budgeted Funds-C	206,148						
Non-Budgeted Funds-D	812,449						
Totals	6,179,236	82.615	5,016,271	79.611	5,721,927	3,106,058	75.269
						*Revenue Neutral Rate ** *	*75.270*
Less: Transfers	736,083		500		400,000		
Net Expenditure	5,443,153		5,015,771		5,321,927		
Total Tax Levied	3,107,355		3,106,013		xxxxxxxxxxxxxxxxx		
Assessed Valuation	37,596,005		39,014,785		41,266,401		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	198,431	255,990	157,285
Total	198,431	255,990	157,285

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

Chautauqua County 2025

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
Rural Fire District No. 1	25,173	2.463	56,800	2.298	166,648	26,139	2.324	*2.324*	7,966,587
Rural Fire District No. 2	35,809	2.396	30,425	2.274	34,773	16,763	2.079	*2.080*	8,061,409
Rural Fire District No. 3	13,264	5.690	21,425	5.264	35,121	16,700	5.006	*5.006*	3,336,262
Rural Fire District No. 4	25,598	4.700	49,895	4.566	95,358	34,787	4.405	*4.405*	7,897,766
Rural Fire District No. 5	7,994	3.353	12,425	3.472	23,906	8,092	3.327	*3.327*	2,431,947
Rural Fire District No. 6	7,234	1.898	7,625	1.874	8,408	4,609	1.890	*1.890*	2,438,526
Rural Fire District No. 8	12,940	5.223	15,625	4.772	27,209	11,531	4.678	*4.678*	2,465,067
Ambulance District No. 1	50,118	5.430	55,700	5.416	62,175	49,996	5.260	*5.264*	9,505,112
Ambulance District No. 2	154,720	5.195	167,500	5.114	196,000	154,341	4.859	*4.859*	31,761,289
Round Mound Cemetery #1	8,579	4.663	16,625	4.589	30,672	11,176	4.259	*4.259*	2,624,333
Peru Cemetery #2	6,610	4.068	12,275	3.824	30,092	7,260	3.655	*3.655*	1,986,201
Fairview-Niotaze Cemetery #3	5,748	1.208	15,545	1.138	22,608	6,996	1.025	*1.025*	6,823,314
Lafayette Cemetery #4	2,338	4.751	15,000	4.872	44,455	8,633	4.766	*4.767*	1,811,292
Caneyville Cemetery #5	2,739	1.730	7,025	1.738	9,753	3,290	1.730	*1.730*	1,902,196
Salt Creek Cemetery #6	3,130	1.323	6,825	1.308	10,377	3,216	1.319	*1.319*	2,438,526
Hendricks Cemetery #7	5,815	5.792	5,775	5.240	6,074	5,407	4.985	*4.986*	1,084,624
Riley-Washington Cemetery #	3,710	3.760	6,825	3.702	8,420	5,122	3.612	*3.612*	1,418,225
Sedan-Greenwood Cemetery #	26,107	3.290	33,225	3.090	45,309	23,294	3.027	*3.027*	7,696,333
Center Cemetery #11	1,610	1.758	5,625	1.578	17,220	4,056	1.387	*1.387*	2,924,651
Oak Hill-Chautauqua Cemeter	5,493	2.319	10,045	2.199	19,709	5,605	2.132	*2.132*	2,628,388
El Cado Cemetery #14	3,785	3.851	5,750	3.714	11,853	2,266	3.618	*3.619*	626,297

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

Chautauqua County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Chautauqua County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	694,877	4.713	710,323	5.286	780,858	24,666	0.598
Debt Service							
Road & Bridge	1,261,954	21.687	1,317,143	21.548	1,417,143	740,942	17.955
Appraiser's Cost	118,245	2.390	125,000	2.999	130,000	114,120	2.765
Election	67,858	1.138	63,700	1.653	75,400	55,823	1.353
Employee Benefits	1,122,084	19.462	1,010,000	21.988	1,110,000	916,467	22.209
Fair	10,000	0.223	10,000	0.234	10,000	9,225	0.224
Health	276,288	3.821	311,000	0.721	311,000	155,076	3.758
Intellectual Disabilities	20,000	0.447	20,000	0.468	20,000	18,454	0.447
Law Enforcement/EMS	902,793	22.888	952,730	19.049	993,201	891,521	21.604
Mental Health	35,000	0.806	41,000	0.973	42,000	38,877	0.942
Noxious Weed	36,327	1.395	39,875	1.805	39,825		
Service Program for the E	45,000	1.013	45,000	1.054	55,000	51,764	1.254
Special Bridge	156,893	2.632	210,000	1.833	210,000	89,123	2.160
Emergency Phone Equipn	40,990		75,000		75,000		
Special Alcohol	3,653		4,000		4,000		
Special Parks & Recreatio	1,754		2,500		2,500		
Solid Waste	324,462		79,000		446,000		
Non-Budgeted Funds-A	2,224						
Non-Budgeted Funds-B	40,237						
Non-Budgeted Funds-C	206,148						
Non-Budgeted Funds-D	812,449						
Totals	6,179,236	82.615	5,016,271	79.611	5,721,927	3,106,058	75.269
						*Revenue Neutral Rate ** *	*75.270*
Less: Transfers	736,083		500		400,000		
Net Expenditure	5,443,153		5,015,771		5,321,927		
Total Tax Levied	3,107,355		3,106,013		xxxxxxxxxxxxxxxxx		
Assessed Valuation	37,596,005		39,014,785		41,266,401		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	198,431	255,990	157,285
Total	198,431	255,990	157,285

*Tax rates are expressed in mills

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

0
0

State of Kansas
County

Chautauqua County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation

*Tax rates are expressed in mills

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

0
0

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Chautauqua County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	75.270	Proposed Tax Rate	75.269

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Chautauqua County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Road & Bridge			0
Appraiser's Cost			0
Election			0
Employee Benefits			0
Fair			0
Health			0
Intellectual Disabilities			0
Law Enforcement/EMS			0
Mental Health			0
Noxious Weed			0
Service Program for the Elderly			0
Special Bridge			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 41,266,401

Valuation Factor: 41,266.401

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _____, HEREBY NOTIFIES THE _____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the ___(Governing Body Name)___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __(Date)__

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

_____

Resolution No. _____

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

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

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of _____, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF _____:

The County of _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____ _____

_____ _____

_____ _____

_____ _____

Attested:

_____

County Clerk

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 total expenditures exceed your 2022 budget authority.

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then the budget violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2022 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2022 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2022 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (but be sure that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete

amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2022 financial records have been closed?

If the municipality financial records have been closed (i.e. an audit for 2022 has been completed, or the 2024 the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Tab B

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2022 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 *does not* apply?

If the fund does not fall into one of the categories, then let's explore your options (below) to see if we can help you avoid a cash basis law violation.

Options

If your financial records are not closed for 2022 (i.e.an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation.

However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Tab C

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2023 total expenditures exceed your 2023 budget authority.

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2023 numbers to see what steps might be be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2024 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes. You don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Note: it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

The easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure.*

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Tab E

Proposed Budget Year - Possible Budget Law Violation No Levy Funds

Welcome. You have been directed to this tab because your estimated 2024 total expenditures your 2024 unemcumbered cash balance Dec 31.

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. Budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Remember that no levy funds do not result in a levy of property tax dollars. So, there is no impimpact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with with unanticipated spending during the budget year it will not need to amend its budget to do so.

Note: by budgeting to $0, the municipality does not have to *spend* down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County
Special District Name: Rural Fire District No. 1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	136,480	167,102	138,559
Ad Valorem Tax	23,197	26,139	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,652	1,456
Recreational Vehicle Tax		28	26
16/20M Vehicle Tax		349	389
Commercial Vehicle Tax		84	72
Watercraft Tax		5	7
Donations	5,168		
Reimbursements	977		
Grants	21,600		
Insurance Claim	4,612		
Interest on Idle Funds	241		
Total Receipts	**55,795**	**28,257**	**1,950**
Resources Available:	**192,275**	**195,359**	**140,509**
Expenditures:			
Insurance	7,115	7,800	7,800
Utilities	3,746	4,500	4,500
Fuel	3,343	5,000	5,000
Repairs & Service	6,040	7,000	7,000
Auto Supplies	1,561	2,000	2,000
Fire Barn Repair		2,000	2,000
Fireman's Relief		600	600
Vehicle Repairs		6,000	6,000
Budget & Publication	110	150	150
Education		500	500
Equipment (small)	1,597	1,000	1,000
Equipment & Clothing		20,000	129,848
E-Dispatch	250	250	250
Operations	1,411		
Cash Reserve (2025 column)			
Total Expenditures	**25,173**	**56,800**	**166,648**
Unencumbered Cash Balance, Dec 31	167,102	138,559	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	166,648
		Tax Required	26,139
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	26,139

CPA summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	26,139	0	0	0	0	0
Total	26,139	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Rural Fire District No. 2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	30,139	29,185	16,897
Ad Valorem Tax	25,811	16,763	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,038	988
Recreational Vehicle Tax		34	22
16/20M Vehicle Tax		73	55
Commercial Vehicle Tax		24	44
Watercraft Tax		5	4
City of Niotaze	8,807		
Donations	200	200	
Interest on Idle Funds	37		
Total Receipts	**34,855**	**18,137**	**1,113**
Resources Available:	**64,994**	**47,322**	**18,010**
Expenditures:			
Insurance & Bonds	3,897	4,200	4,200
Equipment	22,127	10,000	10,000
Utilities	3,250	3,700	3,700
Fuel	684	2,000	3,000
Repairs & Supplies	5,362	8,000	8,000
Building Maintenance		2,000	5,348
Office Supplies		400	400
Budget	110	125	125
Misc	379		
Cash Reserve (2025 column)			
Total Expenditures	**35,809**	**30,425**	**34,773**
Unencumbered Cash Balance, Dec 31	29,185	16,897	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	34,773
		Tax Required	16,763
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	16,763

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,763	0	0	0	0	0
Total	16,763	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County
Special District Name: Rural Fire District No. 3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	14,418	19,693	16,827
Ad Valorem Tax	18,318	16,700	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,645	1,406
Recreational Vehicle Tax		41	35
16/20M Vehicle Tax		109	91
Commercial Vehicle Tax		53	50
Watercraft Tax		11	12
Sale of Equipment	200		
Interest on Idle Funds	21		
Total Receipts	**18,539**	**18,559**	**1,594**
Resources Available:	**32,957**	**38,252**	**18,421**
Expenditures:			
Purchase of Equipment	500	2,000	16,646
Insurance/Bond	5,869	6,500	6,500
Utilities	2,668	3,000	3,000
Fuel	1,817	2,500	2,500
Repairs	1,538	4,500	4,500
Supplies	837	1,000	1,000
Office Supplies		1,200	250
Budget		125	125
Training		500	500
FFR Dues		100	100
Misc	35		
Cash Reserve (2025 column)			
Total Expenditures	**13,264**	**21,425**	**35,121**
Unencumbered Cash Balance, Dec 31	19,693	16,827	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	35,121
		Tax Required	16,700
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	16,700

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,700	0	0	0	0	0
Total	16,700	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County
Special District Name: Rural Fire District No. 4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	53,663	67,584	56,571
Ad Valorem Tax	37,519	34,787	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,602	3,548
Recreational Vehicle Tax		63	63
16/20M Vehicle Tax		119	82
Commercial Vehicle Tax		285	275
Watercraft Tax		26	32
Donations	2,000		
Interest on Idle Funds			
Total Receipts	**39,519**	**38,882**	**4,000**
Resources Available:	**93,182**	**106,466**	**60,571**
Expenditures:			
Gravel		500	500
Purchase of Equipment	10,910	15,000	18,000
Contract Labor		200	200
Insurance	4,158	5,000	5,000
Utilities	3,165	3,500	3,500
Fuel	3,986	6,000	6,000
Repairs	1,065	2,500	5,000
Supplies	1,941	2,000	2,000
Budget Publications	110	125	125
Improvement Reserve		15,000	54,963
Property Taxes	63	70	70
Misc	200		
Cash Reserve (2025 column)			
Total Expenditures	**25,598**	**49,895**	**95,358**
Unencumbered Cash Balance, Dec 31	67,584	56,571	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	95,358
		Tax Required	34,787
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	34,787

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	34,787	0	0	0	0	0
Total	34,787	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Rural Fire District No. 5

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	19,613	19,057	15,301
Ad Valorem Tax	7,437	8,092	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		451	491
Recreational Vehicle Tax		13	10
16/20M Vehicle Tax		8	8
Commercial Vehicle Tax			0
Watercraft Tax		5	4
Cash Adj	(349)		
Misc	219		
Donations		100	
Interest on Idle Funds	131		
Total Receipts	**7,438**	**8,669**	**513**
Resources Available:	**27,051**	**27,726**	**15,814**
Expenditures:			
Contract Labor			500
Insurance	2,773	3,300	3,300
Utilities	1,601	3,000	3,000
Fuel		500	1,000
Repairs	202	1,300	2,000
Supplies	1,994	1,200	1,200
Equipment	1,314	3,000	12,781
Budget & Publications	110	125	125
Bank Charges			
Cash Reserve (2025 column)			
Total Expenditures	**7,994**	**12,425**	**23,906**
Unencumbered Cash Balance, Dec 31	19,057	15,301	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	23,906
		Tax Required	8,092
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	8,092

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	8,092	0	0	0	0	0
Total	8,092	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Rural Fire District No. 6

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	8,445	6,132	3,447
Ad Valorem Tax	4,921	4,609	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		298	330
Recreational Vehicle Tax		5	5
16/20M Vehicle Tax		27	15
Commercial Vehicle Tax			0
Watercraft Tax		1	2
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**4,921**	**4,940**	**352**
Resources Available:	**13,366**	**11,072**	**3,799**
Expenditures:			
Insurance	6,373	3,700	3,700
Fuel	88	600	600
Repairs	463	1,000	1,000
Supplies	200	200	200
Budget	110	125	125
Equipment		2,000	2,783
Cash Reserve (2025 column)			
Total Expenditures	**7,234**	**7,625**	**8,408**
Unencumbered Cash Balance, Dec 31	6,132	3,447	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	8,408
		Tax Required	4,609
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	4,609

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,609	0	0	0	0	0
Total	4,609	0	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Rural Fire District No. 8

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	16,802	16,754	14,181
Ad Valorem Tax	12,892	11,531	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,362	1,308
Recreational Vehicle Tax		22	21
16/20M Vehicle Tax		60	58
Commercial Vehicle Tax		56	72
Watercraft Tax		21	38
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**12,892**	**13,052**	**1,497**
Resources Available:	**29,694**	**29,806**	**15,678**
Expenditures:			
Equipment	3,951	4,000	13,584
Insurance	3,588	3,700	3,700
Utilities	1,589	1,600	1,600
Fuel	818	1,200	1,200
Repairs	455	1,000	1,000
Supplies	2,429	100	100
Budget & Publication	110	125	125
Fire Barn Construciton		3,000	5,000
KSFFA Dues		100	100
Communications		300	300
Misc		200	200
Education		300	300
Cash Reserve (2025 column)			
Total Expenditures	**12,940**	**15,625**	**27,209**
Unencumbered Cash Balance, Dec 31	16,754	14,181	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	27,209
		Tax Required	11,531
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	11,531

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,531	0	0	0	0	0
Total	11,531	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Ambulance District No. 1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1		6,511	6,511
Ad Valorem Tax	49,201	50,032	xxxxxxxxxxxxx
Delinquent Tax	1,339		
Motor Vehicle Tax	4,414	4,087	4,087
Recreational Vehicle Tax	83	76	76
16/20M Vehicle Tax	1,047	1,007	1,007
Commercial Vehicle Tax	531	487	487
Watercraft Tax	14	11	11
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**56,629**	**55,700**	**5,668**
Resources Available:	**56,629**	**62,211**	**12,179**
Expenditures:			
Contractual	50,118	55,700	62,000
Cash Reserve (2025 column)			
Total Expenditures	**50,118**	**55,700**	**62,000**
Unencumbered Cash Balance, Dec 31	6,511	6,511	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	62,000
		Tax Required	49,821
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	49,821

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	50,032	4087	76	1007	487	11
Total	50,032	4,087	76	1,007	487	11

County Treas MVT Estimate	4,087				
County Treas RVT Estimate		76			
County Treas 16/20M Estimate			1,007		
County Treas Commercial Vehicle Tax Estimate				487	
County Treas Watercraft Tax Estimate					11

MVT Factor	0.08169				
RVT Factor		0.00152			
16/20M Factor			0.02013		
Commercial Vehicle Factor				0.00973	
Watercraft Factor					0.00022

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Ambulance District No. 2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	8,391	24,282	26,394
Ad Valorem Tax	150,545	154,347	xxxxxxxxxxxxx
Delinquent Tax	3,201		
Motor Vehicle Tax	15,441	13,977	13,977
Recreational Vehicle Tax	255	241	241
16/20M Vehicle Tax	713	672	672
Commercial Vehicle Tax	340	271	271
Watercraft Tax	116	104	104
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**170,611**	**169,612**	**15,265**
Resources Available:	**179,002**	**193,894**	**41,659**
Expenditures:			
	154,720	167,500	185,000
Cash Reserve (2025 column)			
Total Expenditures	**154,720**	**167,500**	**185,000**
Unencumbered Cash Balance, Dec 31	24,282	26,394	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	185,000
		Tax Required	143,341
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	143,341

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	154,347	13977	241	672	271	104
Total	154,347	13,977	241	672	271	104

County Treas MVT Estimate	13,977
County Treas RVT Estimate	241
County Treas 16/20M Estimate	672
County Treas Commercial Vehicle Tax Estimate	271
County Treas Watercraft Tax Estimate	104

MVT Factor	0.09056
RVT Factor	0.00156
16/20M Factor	0.00435
Commercial Vehicle Factor	0.00176
Watercraft Factor	0.00067

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Round Mound Cemetery #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	18,360	22,858	18,478
Ad Valorem Tax	12,577	11,176	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		682	600
Recreational Vehicle Tax		7	8
16/20M Vehicle Tax		138	159
Commercial Vehicle Tax		237	245
Watercraft Tax		5	6
Sale of Lots	500		
Interest on Idle Funds			
Total Receipts	**13,077**	**12,245**	**1,018**
Resources Available:	**31,437**	**35,103**	**19,496**
Expenditures:			
Mowing	6,400	8,400	8,400
Purchase of Equipment	462	1,000	15,047
Insurance	500	600	600
Budget & Publication	110	125	125
Mapping		500	500
Repairs		2,000	2,000
Supplies/fuel	929	1,500	1,500
Gravel/Dirt/Trees	178	2,000	2,000
Fence & Painting		500	500
Total Expenditures	**8,579**	**16,625**	**30,672**
Unencumbered Cash Balance, Dec 31	22,858	18,478	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	30,672
		Tax Required	11,176
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	11,176

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,176	0	0	0	0	0
Total	11,176	0	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Peru Cemetery #2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	25,182	26,647	22,265
Ad Valorem Tax	8,075	7,260	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		582	525
Recreational Vehicle Tax		27	27
16/20M Vehicle Tax		15	12
Commercial Vehicle Tax		6	0
Watercraft Tax		3	3
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**8,075**	**7,893**	**567**
Resources Available:	**33,257**	**34,540**	**22,832**
Expenditures:			
Mowing	6,500	8,000	8,000
Trees & Signs		1,000	1,000
Budget & Publications	110	125	125
Grave Marking		500	500
Repairs		1,000	18,717
Supplies		500	100
Gravel & Dirt		1,000	1,500
Operations		150	150
Cash Reserve (2025 column)			
Total Expenditures	**6,610**	**12,275**	**30,092**
Unencumbered Cash Balance, Dec 31	26,647	22,265	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	30,092
		Tax Required	7,260
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	7,260

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,260	0	0	0	0	0
Total	7,260	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Fairview-Niotaze Cemetery #3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	20,179	21,988	15,129
Ad Valorem Tax	7,407	6,996	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		443	431
Recreational Vehicle Tax		9	9
16/20M Vehicle Tax		24	19
Commercial Vehicle Tax		12	22
Watercraft Tax		2	2
Sale of Lots	150	1,200	
Interest on Idle Funds			
Total Receipts	**7,557**	**8,686**	**483**
Resources Available:	**27,736**	**30,674**	**15,612**
Expenditures:			
Mowing	4,825	7,000	7,000
Insurance	200	260	260
Budget & Publication	110	125	125
Stone Maintenance		4,000	4,000
Repairs		3,000	9,563
Supplies		600	600
Gravel & Dirt		500	500
Bank Charges	60	60	60
Operations	58		
Tree Maintenance	495		500
Total Expenditures	**5,748**	**15,545**	**22,608**
Unencumbered Cash Balance, Dec 31	21,988	15,129	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	22,608
		Tax Required	6,996
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	6,996

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	6,996	0	0	0	0	0
Total	6,996	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Lafayette Cemetery #4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	34,766	41,512	35,494
Ad Valorem Tax	9,084	8,643	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		314	308
Recreational Vehicle Tax		2	9
16/20M Vehicle Tax		20	7
Commercial Vehicle Tax			0
Watercraft Tax		3	4
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**9,084**	**8,982**	**328**
Resources Available:	**43,850**	**50,494**	**35,822**
Expenditures:			
Mowing	1,650	7,000	7,000
Insurance	500	500	500
Budget & Publication	170	250	250
Stone Maintenance		3,000	3,000
Tree Maintenance		1,500	1,500
Building Maintenance			26,455
Repairs		500	500
Supplies		250	250
Fencing		2,000	5,000
Operations	18		
Total Expenditures	**2,338**	**15,000**	**44,455**
Unencumbered Cash Balance, Dec 31	41,512	35,494	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	44,455
		Tax Required	8,633
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	8,633

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	8,643	0	0	0	0	0
Total	8,643	0	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Caneyville Cemetery #5

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	8,604	9,542	6,128
Ad Valorem Tax	3,677	3,295	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		216	235
Recreational Vehicle Tax		2	0
16/20M Vehicle Tax		96	97
Commercial Vehicle Tax			0
Watercraft Tax		2	3
Interest on Idle Funds			
Total Receipts	**3,677**	**3,611**	**335**
Resources Available:	**12,281**	**13,153**	**6,463**
Expenditures:			
Mowing	2,340	3,200	4,000
Budget & Publication	110	125	150
Repairs & Tree Trimming	280	1,500	2,903
Fencing		2,000	2,000
Supplies	9	200	200
Gravel & Dirt			500
Cash Reserve (2025 column)			
Total Expenditures	**2,739**	**7,025**	**9,753**
Unencumbered Cash Balance, Dec 31	9,542	6,128	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,753
		Tax Required	3,290
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	3,290

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,295	0	0	0	0	0
Total	3,295	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Salt Creek Cemetery #6

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	9,934	10,295	6,916
Ad Valorem Tax	3,491	3,216	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		207	230
Recreational Vehicle Tax		3	3
16/20M Vehicle Tax		19	10
Commercial Vehicle Tax		1	0
Watercraft Tax			2
Interest on Idle Funds			
Total Receipts	**3,491**	**3,446**	**245**
Resources Available:	**13,425**	**13,741**	**7,161**
Expenditures:			
Mowing	3,000	4,000	5,400
Budget & Publication	110	125	150
Stone Maintenance			1,827
Repairs		1,030	500
Supplies		500	500
Gravel & Dirt		500	1,000
Tree Removal		670	1,000
Misc	20		
Cash Reserve (2025 column)			
Total Expenditures	**3,130**	**6,825**	**10,377**
Unencumbered Cash Balance, Dec 31	10,295	6,916	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			10,377
Tax Required			3,216
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			3,216

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,216	0	0	0	0	0
Total	3,216	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Hendricks Cemetery #7

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	457	458	379
Ad Valorem Tax	5,765		xxxxxxxxxxxxx
Delinquent Tax		5,407	
Motor Vehicle Tax			276
Recreational Vehicle Tax		267	3
16/20M Vehicle Tax		11	4
Commercial Vehicle Tax		3	0
Watercraft Tax			5
		8	
Sale of Lots	50		
Interest on Idle Funds	1		
Total Receipts	**5,816**	**5,696**	**288**
Resources Available:	**6,273**	**6,154**	**667**
Expenditures:			
Mowing	4,525	4,800	4,800
Budget & Publication	110	125	125
Operations	515	100	100
Supplies		250	250
Gravel & Dirt		500	500
Stone Maintenance	665		299
Cash Reserve (2025 column)			
Total Expenditures	**5,815**	**5,775**	**6,074**
Unencumbered Cash Balance, Dec 31	458	379	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,074
Tax Required			5,407
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			5,407

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	5,407	0	0	0	0	0
Total	5,407	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Riley-Washington Cemetery #8

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,666	4,322	2,968
Ad Valorem Tax	5,366	5,127	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		286	277
Recreational Vehicle Tax		8	8
16/20M Vehicle Tax		47	41
Commercial Vehicle Tax			0
Watercraft Tax		3	4
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**5,366**	**5,471**	**330**
Resources Available:	**8,032**	**9,793**	**3,298**
Expenditures:			
Mowing	3,600	5,000	5,000
Budget & Publications	110	125	125
Repairs		500	2,095
Supplies		500	500
Gravel & Dirt		700	700
Cash Reserve (2025 column)			
Total Expenditures	**3,710**	**6,825**	**8,420**
Unencumbered Cash Balance, Dec 31	4,322	2,968	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			8,420
Tax Required			5,122
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			5,122

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	5,127	0	0	0	0	0
Total	5,127	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Sedan-Greenwood Cemetery #9

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	16,111	20,378	16,362
Ad Valorem Tax	27,205	23,294	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,711	3,475
Recreational Vehicle Tax		45	42
16/20M Vehicle Tax		44	30
Commercial Vehicle Tax		64	51
Watercraft Tax		21	25
Sale of Lots	2,284	1,000	1,000
Openings and Closings	885	1,000	1,000
Interest on Idle Funds		30	30
Total Receipts	**30,374**	**29,209**	**5,653**
Resources Available:	**46,485**	**49,587**	**22,015**
Expenditures:			
Mowing	23,550	30,000	30,000
Contract Labor		1,000	1,000
Purchase of Equipment			13,584
Budget & Publications	110	125	125
Supplies		1,000	500
Gravel & Dirt		1,000	
Register of Deeds		100	100
Operations	2,447		
Cash Reserve (2025 column)			
Total Expenditures	**26,107**	**33,225**	**45,309**
Unencumbered Cash Balance, Dec 31	20,378	16,362	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,309
		Tax Required	23,294
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	23,294

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	23,294	0	0	0	0	0
Total	23,294	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name Center Cemetery #11

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	10,505	14,025	12,914
Ad Valorem Tax	4,730	4,056	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		139	163
Recreational Vehicle Tax		4	5
16/20M Vehicle Tax		109	75
Commercial Vehicle Tax		5	6
Watercraft Tax		1	1
Sale of Lots	400	200	
Interest on Idle Funds			
Total Receipts	**5,130**	**4,514**	**250**
Resources Available:	**15,635**	**18,539**	**13,164**
Expenditures:			
Mowing	1,500	3,000	3,000
Budget & Publication	110	125	125
Supplies		2,000	2,000
Gravel & Dirt		500	12,095
Cash Reserve (2025 column)			
Total Expenditures	**1,610**	**5,625**	**17,220**
Unencumbered Cash Balance, Dec 31	14,025	12,914	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			17,220
Tax Required			4,056
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			4,056

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,056	0	0	0	0	0
Total	4,056	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Chautauqua County

Special District Name: Oak Hill-Chautauqua Cemetery #13

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	14,661	16,517	13,242
Ad Valorem Tax	6,842	5,605	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		844	738
Recreational Vehicle Tax		13	11
16/20M Vehicle Tax		54	42
Commercial Vehicle Tax		45	54
Watercraft Tax		9	17
Sale of Lots	500	200	
Interest on Idle Funds	7		
Total Receipts	**7,349**	**6,770**	**862**
Resources Available:	**22,010**	**23,287**	**14,104**
Expenditures:			
Mowing	4,000	5,000	5,000
Insurance	360	360	360
Budget	110	125	125
Repairs		1,000	1,000
Supplies		500	500
Gravel & Dirt		1,000	1,000
Operations	1,023		
Cemetery Improvements		2,000	11,664
PO Box Rent		60	60
Total Expenditures	**5,493**	**10,045**	**19,709**
Unencumbered Cash Balance, Dec 31	16,517	13,242	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,709
Tax Required			5,605
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			5,605

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	5,605	0	0	0	0	0
Total	5,605	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Chautauqua County

Special District Name El Cado Cemetery #14

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	15,271	12,697	9,414
Ad Valorem Tax	2,654	2,267	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		178	159
Recreational Vehicle Tax		4	0
16/20M Vehicle Tax		15	12
Commercial Vehicle Tax			0
Watercraft Tax		3	2
Cash Adjustment (annual report)	(1,474)		
Donations	1		
Interest on Idle Funds	30		
Total Receipts	**1,211**	**2,467**	**173**
Resources Available:	**16,482**	**15,164**	**9,587**
Expenditures:			
Mowing	3,240	4,500	4,500
Budget & Publication	110	125	125
Tax Forms	22	25	25
Supplies	13	100	100
Gravel & Dirt			1,000
Tree Removal	400	1,000	1,000
Cemetery Improvements			5,103
Cash Reserve (2025 column)			
Total Expenditures	**3,785**	**5,750**	**11,853**
Unencumbered Cash Balance, Dec 31	12,697	9,414	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			11,853
Tax Required			2,266
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			2,266

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,267	0	0	0	0	0
Total	2,267	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000