

**FIRE DISTRICT NO. 5
BLUE TOWNSHIP**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		148,231	175,016	52,243
Ad Valorem	5101	329,486	370,190	411,939
Delinquent	5102	780	1,823	
Motor Vehicle	5103	34,724	28,786	33,437
RV	5114	593	356	455
16/20M Trucks	5123	267	261	250
Watercraft	5130	344	390	513
Commercial Vehicle	4563	3,241	3,024	1,768
Sales	5301			
Contracted Services	5304			
Reimbursements	5501			
Other Revenues	5707	221	47	
Grant Proceeds	5708	2,648	3,050	
Cancelled Encumbrances/Prior Year Exp	5701			
TOTAL REVENUES		372,304	407,927	448,362
Expenditures				
Personnel Services				
Gross Wages	8110	3,600	4,000	4,000
Benefit Pay	8120	921	600	1,000
Total Personnel Services		4,521	4,600	5,000
Contractual Services				
Prof. Serv. & Membership	8210		250	305
Fees for Services	8220	1,670	5,500	1,180
Repairs and Service	8230	17,115	18,500	16,000
Contractual Services	8240	10,735	7,500	12,835
Insurance	8245	6,985	7,500	7,500
Printing & Advertising	8250		750	750
Training	8270		1,000	1,500
Rentals	8280	1,380	1,000	1,220
Public Utility Services	8290	18,682	17,000	19,860
Postage	8295		350	350
Total Contractual Services		56,567	59,350	61,500
Commodities				
Food Meals Clothing	8310, 8320	1,188	2,500	4,500
Medical Supplies	8322		1,000	1,000
Books & Reference Materials	8330	82	500	120
Office & Shop Supplies	8340, 8345	559	2,250	1,200
Miscellaneous Supplies	8350	4,476	2,000	5,000
Safety Items	8355		1,500	750
Construction & Janitorial Materials	8360	790	3,000	1,250
Fuel	8371	5,331	4,500	5,500
Parts and Equipment	8375	3,926	4,000	4,000
Computer Supplies	8381	570	500	500
Inventory <\$500	8387	332		
Total Commodities		17,254	21,750	23,820

FIRE DISTRICT NO. 5 (Continued)
BLUE TOWNSHIP

		CODE	2022 Actual	2023 Estimate	2024 Budget
Capital Outlay					
	Building & Improvements	8820			
	Equipment	8850	16,327		
	Shop Furniture & Equipment	8831			
	Computer Equipment	8835			
	Computer Software	8836			
	Motor Vehicles	8840			
	Lease Purchase	8890		75,000	45,000
	Total Capital Outlay		16,327	75,000	45,000
Transfers					
	Transfer to Reserve	8911	250,850	370,000	365,285
	Transfer to Bond Funds	8940			
	Total Transfers		250,850	370,000	365,285
Grant Expenditures					
	Grant Contractual Services				
	Grant Commodities				
	Grant Capital Outlay				
	Total Grant Expenditures		0	0	0
	TOTAL EXPENDITURES		345,519	530,700	500,605
	UNRESERVED FUND BALANCE 12/31		175,016	52,243	0
	BUDGET AUTHORITY		384,550	530,700	500,605

Estimated Assessed Tangible Valuation July 1, 2023 91,367,295
Estimated Mill Levy 4.509

Revenue Neutral Rate 4.051
Entity Exceeds Revenue Neutral Rate? Yes

4.508

91,380,525

CERTIFICATE

TO THE CLERK OF POTTAWATOMIE COUNTY, STATE OF KANSAS

We, the undersigned, officers of Pottawatomie County certify that:

- (1) the hearing mentioned in the attached publication was held;
- (2) after the Budget Hearing, this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
- (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

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ADOPTED BUDGET	K.S.A.	PAGE NO.	2024 ADOPTED BUDGET		
			BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2023 AD VALOREM TAX	FINAL TAX RATE (COUNTY CLERK'S USE ONLY)
Certificate Page		I			
Allocation of Vehicle Taxes		II			
Schedule of Transfers		II			
Statement of Indebtedness		III			
Statement of Lease-Purchases		III			
GENERAL	79-1946	IV - 34	40,776,903	22,396,225	28.856
BOND & INTEREST	10-113	35	3,564,059	0	
COURT TRUSTEE	23-497	36	601	0	
POTTAWATOMIE COUNTY 911 FUND	12-5362	37	440,271	0	
HISTORICAL SOCIETY	19-2651	38	114,315	54,296	.070
SPECIAL ALCOHOL PROGRAM	79-41a04	39	54,217	0	
SPECIAL PARKS & RECREATION	79-41a04	40	84,132	0	
TORT LIABILITY	75-6110	41	238,754	127,982	.165
SPECIAL NOXIOUS WEED	2-1318	44	277,720	0	
OFFENDER REGISTRATION	22-4904	47	43,848	0	
CONCEALED CARRY	75-7c05	48	25,821	0	
MUNICIPALITIES FIGHT ADDICTION	75-777	49	238,000	0	
NON-BUDGETED FUNDS - SPECIAL REVENUE		72-73			
NON-BUDGETED FUNDS - UTILITY RESERVE		74			
NON-BUDGETED FUNDS - MISCELLANEOUS RESERVE		75-76			
NON-BUDGETED FUNDS - CONSTRUCTION PROJECTS		77-79			
TOTAL COUNTY-WIDE EXPENDITURES			45,858,641	22,578,503	
FINAL COUNTY ASSESSED VALUATION				776,138,620	29.091
REGIONAL LIBRARY	12-1234	42	510,801	489,303	.742
REGIONAL LIBRARY EMPLOYEE BENEFIT	12-16,102	43	57,716	55,121	.084
FINAL ASSESSED VALUATION				544,424	.084
RURAL HIGHWAY SYSTEM	68-596	45-46	6,117,646	4,025,000	10.623
FINAL ASSESSED VALUATION					
FIRE DISTRICTS:					
JOINT NO. 1 ST. MARYS	19-3610	54	200	0	
NO. 2 HAVENSVILLE	19-3610	55	200	0	
JOINT NO. 3 ONAGA	19-3610	56-57	127,679	50,023	
JOINT NO. 4 WHEATON	19-3610	58	200	0	
NO. 5 BLUE TOWNSHIP	19-3610	59-60	500,605	411,939	
NO. 6 OLSBURG	19-3610	61	200	0	
NO. 7 WAMEGO	19-3610	62	200	0	
NO. 8 EMMETT	19-3610	63	200	0	
NO. 10 ST. GEORGE	19-3610	64	2,000	0	
CONSOLIDATED FIRE #1	12-3910	65-66	2,193,900	1,514,942	
TOTAL FIRE DISTRICTS			2,825,384	1,976,904	
UTILITIES:					
TIMBERCREEK WATER OPERATIONS	19-3541	50	391,399	0	
BLUE TOWNSHIP SEWER OPERATIONS	19-27a09	51	2,876,901	0	
BROOK RIDGE SEWER OPERATIONS	19-27a09	52	84,644	0	
FOSTORIA SEWER OPERATIONS	19-27a09	53	19,255	0	
TOTAL UTILITIES			3,372,199	0	
CEMETERIES:					
BELVUE	17-1330	67	11,165	6,000	
FAIRVIEW	17-1330	68	4,140	2,075	
HAVENSVILLE	17-1330	69	12,575	6,000	
LOUISVILLE	17-1330	70	18,940	6,000	
ST. CLERE	17-1330	71	13,091	6,000	
TOTAL CEMETERIES			59,911	26,075	

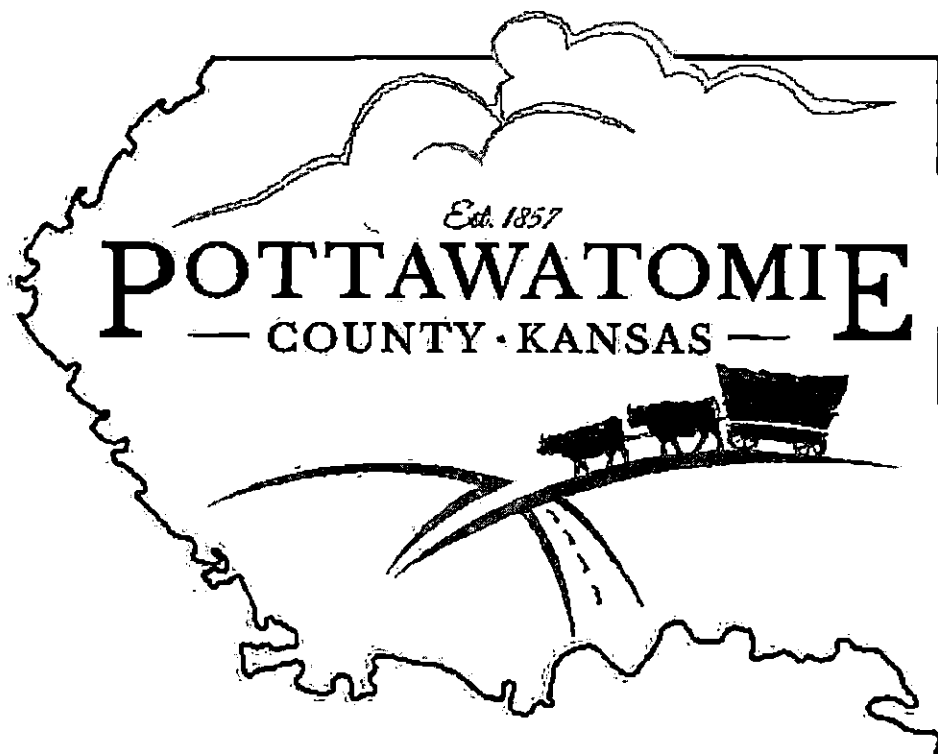
Countywide Revenue Neutral Rate 29.039

Attest: 8-28, 2023

Dan R. J., County Clerk



[Signature]
[Signature]
 Governing Body



2024 Budget

Dennis P. Weixelman, Chair

Deloyce McKee, Vice Chair

Greg Riat, Commissioner

POTTAWATOMIE COUNTY

2024 BUDGET

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8	BUILDINGS & GROUNDS
9	COUNTY CLERK
10	COMPUTER INFORMATION SYSTEMS
11	REGISTER OF DEEDS
12	ELECTION EXPENSE
13	EMPLOYEE BENEFITS
14	GEOGRAPHIC INFORMATION SYSTEM
15	COUNTY TREASURER
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19	EMERGENCY MANAGEMENT
20	FIRE SUPERVISOR
21	SHERIFF
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24	CEMETERY
25	NOXIOUS WEED
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TOTAL CEMETERIES			59,911	26,075	

Countywide Revenue Neutral Rate 29.039

Attest: 8-28, 2023

[Signature]
County Clerk



[Signature]
[Signature]
Governing Body

ALLOCATION OF MV, RV, 16/20M, COMMERCIAL VEHICLE, AND WATERCRAFT TAX ESTIMATES

K.S.A. 79-1946 authorizes the County to Levy a Tax to meet and defray the current general expenses of the County and to pay a portion of the principal and interest on bonds.

2023 Budgeted Funds	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh Tax	Comm Veh	Watercraft
General Fund	22,346,977	825,000	15,000	16,000	65,000	6,000
Tort Liability Fund	124,358	5,434	124	50	201	30
Historical Society Fund	52,758	2,306	52	40	85	10
Regional Library Fund	448,696	18,369	441	37	666	180
Regional Library Employee Benefit	54,443	2,156	52	4	10	10
Rural Highway System Fund	3,989,447	145,266	3,755	3,400	4,560	2,214
Fire District Joint #1	0	0	0	0	0	0
Fire District #2	0	0	0	0	0	0
Fire District Joint #3	50,021	2,805	84	228	90	21
Fire District Joint #4	0	0	0	0	0	0
Fire District #5	370,190	33,437	455	250	1,768	513
Fire District #6	0	0	0	0	0	0
Fire District #7	0	0	0	0	0	0
Fire District #8	0	0	0	0	0	0
Fire District #10	0	0	0	0	0	0
Consolidated Fire District #1	1,661,637	41,062	1,265	800	933	667
Belvue Cemetery	6,000	361	10	0	40	2
Fairview Cemetery	1,977	135	13	0	0	0
Havensville Cemetery	6,000	325	11	1	0	3
Louisville Cemetery	6,000	648	22	1	13	7
St Clere Cemetery	6,000	436	24	1	85	4
TOTAL	29,124,504					

Motor Vehicle Factor 0.037005

Recreational Vehicle Factor 0.000732

16/20M Vehicle Factor 0.000715

Commercial Vehicle Factor 0.002522

Watercraft Vehicle Factor 0.000332

SCHEDULE OF BUDGETED TRANSFERS

The County has developed a Multi-year Capital Improvement Fund as authorized by K.S.A. 19-1,118 and Equipment

Reserve Fund as authorized by K.S.A. 19-1,117. These funds shall be used to repair, restore or rehabilitate existing public facilities and the replacement and repair of county equipment. The County shall make a determination on the amount of money to be transferred to these funds at the end of each year. For the year 2023, the county shall transfer an amount to be determined at year end from the General Fund, to the Multi-year Capital Improvement Fund and Equipment Reserve Fund.

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	2022 Actual	2023 Estimate	2024 Budget	Statute
General	Special Highway	2,500,000	1,720,500	1,700,000	K.S.A.68-590
General	Capital Improvement	7,350,000	4,000,000	-	K.S.A.19-120
General	Equipment Reserve	1,646,563	1,825,457	1,788,400	K.S.A.19-119
General	Employee Benefit Reserve	250,000	250,000	500,000	Resolution
General	PTO/ESL Payout Reserve	250,000	250,000	500,000	Resolution
Rural Highway	General	1,883,238	1,573,973	2,108,959	Resolution
Blue Twp Sewer	Blue Twp Sewer Reserve	134,975	160,000	165,000	K.S.A. 12-631o
Timbercreek Water	Timbercreek Water Reserve	59,359	65,000	81,000	K.S.A. 19-120
Consolidated Fire District #1	CFD#1 Reserve	1,080,000	972,700	865,000	K.S.A. 19-119
Consolidated Fire District #1	CFD#1 Bond and Interest	124,922	65,000	-	Resolution
Fire District #5	Fire District #5 Reserve	250,850	370,000	365,285	K.S.A. 19-119

ITEM	DATE OF CONTRACT	FINAL MATURITY DATE	INTEREST RATE	TOTAL PURCHASE PRICE	TOTAL FINANCED AMOUNT	PRINCIPAL BALANCE 1/1/2023	AMOUNT DUE 2023	AMOUNT DUE 2024
CONSOLIDATED FIRE DISTRICT #1 4 Brush Trucks 4 Pumper & 4 Tankers 42 Air Trucks	12-10-18	10-01-23	3.375%	442,362	440,000	88,000	2,256	88,000
FIRE DISTRICT #5 - BLUE TOWNSHIP Pumper Tanker	01-14-19	04-01-24	3.350%	437,642	200,000	64,909	1,832	41,742
	08-16-21	10-01-26	1.970%	219,785	110,000	89,072	1,649	21,619
	03-13-20	04-01-25	1.950%	337,711	300,000	153,794	2,704	60,625
	08-23-19	10-01-29	2.680%	2,087,280	2,087,000	1,522,542	39,884	200,479
				3,526,780	3,137,000	1,918,317	48,025	412,465
TOTAL							37,292	312,922

STATEMENT OF LEASE-PURCHASE

TEMPORARY NOTES	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	OUTSTAND AMOUNT 1/1/2023	AMOUNT DUE 2023	AMOUNT DUE 2024
IAT, NR682, NR683, WGI, WGI	09-22-22	10-01-23	2.75%	8,050,000	8,050,000	221,375	8,050,000
TOTAL						221,375	8,050,000

GENERAL OBLIGATIONS	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	OUTSTAND AMOUNT 1/1/2023	DATE DUE	AMOUNT DUE 2023	AMOUNT DUE 2024
POSTORIA SEWER BONDS BI #00101095006	10-19-95	10-19-35	5.25	46,029	25,129	APR & OCT	1,400	1,400
WHISP MDWS UNIT II / ELBO CRK UNIT III BI #001092914210	09-29-14	10-01-34	2.00/3.35	3,405,000	945,000	APR & OCT	25,340	165,000
NELSONS RIDGE II / WILD CAT WOODS III BI #00110212583	10-21-15	10-01-35	2.00/4.00	1,295,000	920,000	APR & OCT	29,750	60,000
ELBO CRK IV / NUN RDG III / WSP MDW III / BK RDG II BI #001100616923	10-06-16	10-01-36	2.00/3.00	4,570,000	2,615,000	APR & OCT	58,300	355,000
ELBO CRK V / EGLEE II / NSN RDG IV / SNT RDG III / WSP MDW IV BI #00110111211	10-11-17	10-01-37	0.90/3.00	3,410,000	2,620,000	APR & OCT	66,572	165,000
BK RDG III / SO / NLSN RDG V / WSP MDW V / WLDCT WDS II BI #00110101841	10-10-18	10-01-38	3.00/4.00	4,080,000	3,360,000	APR & OCT	121,569	195,000
MAVENSANTE FIRE STATION BI #00111511480	11-15-18	10-01-23	2.70/3.10	300,000	60,000	APR & OCT	1,860	60,000
GW / HLI / HLT / HHT / LAI / NR681 / WM6 / WW3 BI #0010921367	09-23-21	10-01-41	1.55/4.00	7,180,000	6,915,000	APR & OCT	176,575	280,000
BR4 / NR6AW / WMI7 BI #00109222590	09-22-22	10-01-42	2.25/3.70	2,905,000	2,905,000	APR & OCT	120,828	90,000
TOTAL							601,993	1,371,400

GENERAL OBLIGATIONS	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	OUTSTAND AMOUNT 1/1/2023	DATE DUE	AMOUNT DUE 2023	AMOUNT DUE 2024
Blue Township Sewer District C20 1786 01	01-08-10	09-01-31	2.55%	3,463,000	1,319,322	MAR & SEPT	32,807	29,415
WATER POLLUTION CONTROL REVOLVING LOAN								
TOTAL							32,807	29,415

STATEMENT OF INDEBTEDNESS
FOR THE DATE ENDING January 1, 2023

CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

UNRESERVED FUND BALANCE 1/1	\$14,169,838	\$14,528,704	\$9,611,078
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TAXES AND SHARED REVENUE				
Ad Valorem	5101	20,602,657	22,346,977	22,396,225
Delinquent	5102	37,280	117,000	40,000
Motor Vehicles	5103	906,680	900,000	825,000
Local Alcoholic Liquor	5104	11,041	5,000	5,000
Sales Tax - Compensating	5162	863,971	650,000	550,000
Sales Tax - Local	5160	4,528,359	3,750,000	3,500,000
In Lieu of	5108	44,272	35,000	35,000
Franchise Fees	5109	16,203	13,000	13,000
City County Highway	5112	923,661	800,000	750,000
District Coroner	5113	15,774	12,500	11,500
Recreational Vehicle Tax	5114	23,975	18,000	15,000
16/20 M Trucks	5123	19,171	18,500	16,000
Watercraft	5130	6,575	7,600	6,000
Commercial Vehicle	4563	79,136	78,000	65,000
TOTAL FROM TAXES AND SHARED REVENUES		28,078,755	28,751,577	28,227,725
LICENSES, PERMITS, FEES				
Licenses	5201	9,712	5,000	5,000
Mortgage Registration	5202			
Filing Fees	5204	644	500	500
Zoning Fees	5205	30,306	20,000	20,000
Other Fees and Permits	5206	161,742	120,000	120,000
Special Auto	5207	145,969	151,000	135,000
Recording Fees	5212	256,270	150,000	150,000
Antiques	5217	7,985	7,100	5,000
TOTAL FROM LICENSES, PERMITS, FEES		612,628	453,600	435,500
CHARGES FOR SERVICES				
Sales	5301	21,056	10,000	
Landfill	5303	692,599	500,000	500,000
Contracted Services	5304	222,581	275,000	150,000
Returned Check Charges	5305	861	200	200
Mini Bus Collections	5306	2,817	2,000	2,000
Medicare	5310	32,280	8,000	8,000
Medicaid	5312		300	
Clinic Fees	5314	7,014	4,000	4,000
Shots & Immunizations	5316	96,569	45,000	45,000
Ambulance Fees	5318	934,735	650,000	650,000
TOTAL FROM CHARGES FOR SERVICES		2,010,512	1,494,500	1,359,200
FINES AND PENALTIES				
Delinquent Tax Penalties	5404	125,869	50,000	50,000
Motor Vehicle Penalties	5402	1,884	1,000	1,000
TOTAL FROM FINES AND PENALTIES		127,753	51,000	51,000
REIMBURSEMENTS				
	5501	54,371	30,000	30,000
USE OF MONEY AND PROPERTY				
Interest on Idle Funds	5601	679,004	1,800,000	1,000,000
Rent	5602	918	200	200
Leases	5603	2,268	2,200	2,200
TOTAL FROM USE OF MONEY AND PROPERTY		682,190	1,802,400	1,002,400
OTHER REVENUES				
Equity Transfer	5702	6,354		
Cancel Prior Year Encumbrances and/or checks	5703	189,035	58,500	
Bond Proceeds	5704			
Accrued Interest	5706			
Other Revenues	5707	112,224	60,000	60,000
Grant Proceeds	5708	683,749	218,000	
Donations	5710	275		
Operational Transfers	5711	2,161,294	1,500,000	1,500,000
TOTAL FROM OTHER REVENUES		3,152,931	1,836,500	1,560,000
TOTAL REVENUES		34,719,140	34,419,577	32,665,825

TOTAL RESOURCES		48,888,978	48,948,281	42,276,903
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CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

BOARD OF COUNTY COMMISSIONERS (Page 1)				
Personnel Services	8100	98,161	178,500	117,244
Contractual Services	8200	6,823	21,600	24,350
Commodities	8300	922	1,500	1,750
Capital Outlay	8800	0	0	0
Other	8900	500	500	1,000
TOTAL FOR COUNTY COMMISSIONERS		106,406	202,100	144,344
TOTAL FOR LEGISLATIVE SERVICES				
		106,406	202,100	144,344
COUNTY ATTORNEY (Page 2)				
Personnel Services	8100	485,646	568,850	601,115
Contractual Services	8200	53,352	86,075	76,725
Commodities	8300	10,707	13,000	16,800
Capital Outlay	8800	765	0	0
Other	8900	10,000	10,000	10,000
TOTAL FOR COUNTY ATTORNEY		560,470	677,925	704,640
DISTRICT COURT (Page 3)				
Contractual Services	8200	290,126	325,450	380,500
Commodities	8300	9,671	14,500	11,400
Capital Outlay	8800	0	4,000	3,000
Other	8500	0	0	0
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DISTRICT COURT		299,797	343,950	394,900
COURT SERVICE OFFICER (Page 4)				
Personnel Services	8100			
Contractual Services	8200	51,092	50,000	20,000
Commodities	8300	0	0	0
Capital Outlay	8800	0	0	0
TOTAL FOR COURT SERVICE OFFICER		51,092	50,000	20,000
DISTRICT CORONER (Page 5)				
Personnel Services	8100	0	0	0
Contractual Services	8200	79,239	80,000	90,000
Commodities	8300	0	0	0
TOTAL FOR DISTRICT CORONER		79,239	80,000	90,000
TOTAL FOR JUDICIAL SERVICES				
		990,598	1,151,875	1,209,540
ADMINISTRATION (Page 6)				
Personnel Services	8100	499,287	589,750	651,522
Contractual Services	8200	48,024	71,900	64,625
Commodities	8300	3,582	9,550	8,350
Miscellaneous Expenditures	8500	0	0	0
Capital Outlay	8800	0	0	0
Other	8900	7,000	7,000	7,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ADMINISTRATION		557,893	678,200	731,497
COUNTY APPRAISER (Page 7)				
Personnel Services	8100	381,521	423,500	452,277
Contractual Services	8200	59,408	114,820	108,360
Commodities	8300	12,290	18,900	17,425
Capital Outlay	8800	0	0	0
Other	8900	10,000	12,000	10,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR COUNTY APPRAISER		463,219	569,220	588,062
BUILDINGS & GROUNDS (Page 8)				
Personnel Services	8100	129,185	148,700	156,979
Contractual Services	8200	418,982	623,100	701,700
Commodities	8300	39,551	79,750	61,800
Capital Outlay	8800	85,334	50,000	50,000
Other	8900	10,000	10,000	10,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR BUILDINGS & GROUNDS		683,052	911,550	980,479

CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

COUNTY CLERK (Page 9)				
Personnel Services	8100	216,534	235,500	253,023
Contractual Services	8200	11,528	35,725	35,650
Commodities	8300	4,704	5,425	5,450
Capital Outlay	8800	0	0	0
Other	8900	3,500	3,000	3,000
TOTAL FOR COUNTY CLERK		236,266	279,650	297,123
COMPUTER INFORMATION SYSTEM (Page 10)				
Personnel Services	8100	0	90,000	85,420
Contractual Services	8200	207,972	240,500	240,500
Commodities	8300	3,859	13,000	13,000
Capital Outlay	8800	5,005	26,500	26,500
Other	8900	50,000	0	0
TOTAL FOR COMPUTER INFORMATION SYSTEM		266,836	370,000	365,420
REGISTER OF DEEDS (Page 11)				
Personnel Services	8100	190,568	220,100	229,355
Contractual Services	8200	14,921	22,500	21,820
Commodities	8300	18,082	19,500	19,200
Capital Outlay	8800	0	0	0
Other	8900	500	1,000	1,000
TOTAL FOR REGISTER OF DEEDS		224,071	263,100	271,375
ELECTION EXPENSE (Page 12)				
Personnel Services	8100	15,927	27,000	26,060
Contractual Services	8200	50,586	48,650	70,400
Commodities	8300	20,202	10,700	30,200
Capital Outlay	8800	0	0	0
Other	8900	28,000	25,000	20,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ELECTION EXPENSE		114,715	111,350	146,660
EMPLOYEE BENEFITS (Page 13)				
Personnel Services	8100	87,952	265,000	360,000
Contractual Services	8200	4,943,231	7,012,637	6,574,961
Commodities	8300	2,416	18,150	20,000
Capital Outlay	8800	0	0	0
Other	8900	1,800,000	500,000	1,000,000
Non Budgeted Grant Expenditures	6000	27,821	0	0
TOTAL FOR EMPLOYEE BENEFITS		6,861,420	7,795,787	7,954,961
GEOGRAPHIC INFORMATION SYSTEM (Page 14)				
Personnel Services	8100	79,667	130,000	91,896
Contractual Services	8200	1,411	4,650	6,100
Commodities	8300	1,261	3,610	2,780
Capital Outlay	8800	0	0	0
Other	8900	42,000	45,200	50,000
TOTAL FOR GEOGRAPHIC INFORMATION SYSTEM		124,339	183,460	150,776
COUNTY TREASURER (Page 15)				
Personnel Services	8100	293,494	342,700	350,692
Contractual Services	8200	29,706	36,500	37,300
Commodities	8300	3,844	4,800	4,650
Capital Outlay	8800	0	0	0
Other	8900	2,000	2,000	1,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR COUNTY TREASURER		329,044	386,000	393,642
UNCLASSIFIED (Page 16)				
Personnel Services	8100	0	0	0
Contractual Services	8200	251,650	583,500	583,500
Commodities	8300	3,360	15,000	15,000
Miscellaneous	8500	0	0	0
Capital Outlay	8800	52,628	5,000	5,000
Other	8900	4,500,000	4,052,150	4,595,650
Non Budgeted Grant Expenditures	6000	29,720	0	0
TOTAL FOR UNCLASSIFIED		4,837,358	4,655,650	5,199,150

CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

PLANNING & ZONING (Page 17)				
Personnel Services	8100	157,143	175,500	229,511
Contractual Services	8200	11,178	11,950	12,785
Commodities	8300	1,432	1,940	2,740
Capital Outlay	8800	0	0	0
Other	8900	1,000	3,000	1,000
TOTAL FOR PLANNING & ZONING		170,753	192,390	246,036
TOTAL FOR FINANCIAL AND ADMINISTRATION SERVICES				
		14,868,966	16,396,357	17,325,181
EMERGENCY MEDICAL SERVICES (Page 18)				
Personnel Services	8100	2,203,532	2,856,500	2,627,610
Contractual Services	8200	152,366	150,250	129,950
Commodities	8300	173,739	201,075	209,250
Capital Outlay	8800	0	10,000	0
Other	8900	475,000	270,000	250,000
Non Budgeted Grant Expenditures	6000	7,523	0	0
TOTAL FOR EMERGENCY MEDICAL SERVICES		3,012,160	3,487,825	3,216,810
EMERGENCY MANAGEMENT (Page 19)				
Personnel Services	8100	103,158	144,300	151,422
Contractual Services	8200	25,530	35,370	28,765
Commodities	8300	14,596	14,600	20,150
Capital Outlay	8800	0	0	0
Other	8900	45,000	45,000	45,000
Non Budgeted Grant Expenditures	6000	25,219	0	0
TOTAL FOR EMERGENCY MANAGEMENT		213,503	239,270	245,337
FIRE SUPERVISOR (Page 20)				
Personnel Services	8100	72,468	80,500	84,987
Contractual Services	8200	6,181	12,580	10,985
Commodities	8300	14,650	15,900	13,000
Capital Outlay	8800	0	0	0
Other	8900	20,000	15,000	7,500
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR FIRE SUPERVISOR		113,299	123,980	116,472
SHERIFF (Page 21)				
Personnel Services	8100	2,254,853	2,783,000	3,057,685
Contractual Services	8200	210,419	250,800	207,670
Commodities	8300	213,877	317,300	325,010
Capital Outlay	8800	8,723	0	0
Other	8900	210,000	320,400	320,400
Non Budgeted Grant Expenditures	6000	6,806	0	0
TOTAL FOR SHERIFF		2,904,678	3,671,500	3,910,765
DETENTION CENTER (Page 22)				
Personnel Services	8100	545,232	722,500	700,801
Contractual Services	8200	56,421	123,850	96,038
Commodities	8300	149,324	203,150	208,600
Capital Outlay	8800	0	0	0
Other	8900	17,000	17,000	25,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DETENTION CENTER		767,977	1,066,500	1,030,439
JUVENILE DETENTION (Page 23)				
Contractual Services	8200	23,005	40,000	50,000
Commodities	8300	0	5,000	5,000
Other	8900	0	0	0
TOTAL FOR JUVENILE DETENTION		23,005	45,000	55,000
TOTAL FOR PUBLIC SAFETY SERVICES		7,034,622	8,634,075	8,574,823

CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

CEMETERY (Page 24)				
Personnel Services	8100	0	0	0
Contractual Services	8200	12,896	15,500	15,500
Commodities	8300	0	840	840
Capital Outlay	8800	0	0	0
TOTAL FOR CEMETERY		12,896	16,340	16,340
NOXIOUS WEED (Page 25)				
Personnel Services	8100	264,177	348,950	360,804
Contractual Services	8200	36,664	58,150	56,550
Commodities	8300	100,126	127,200	122,650
Capital Outlay	8800	0	0	0
Other	8900	24,063	20,000	20,000
Non Budgeted Grant Expenditures	6000	1,262	0	0
TOTAL FOR NOXIOUS WEED		426,292	554,300	560,004
ROAD & BRIDGE (Page 26)				
Personnel Services	8100	2,239,709	2,569,000	2,657,715
Contractual Services	8200	1,354,353	2,239,320	2,505,502
Commodities	8300	1,361,492	1,870,837	2,033,650
Capital Outlay	8800	16,151	25,300	14,065
Other	8900	3,300,000	2,620,500	2,600,000
Non Budgeted Grant Expenditures	6000	55,548	0	0
TOTAL FOR ROAD & BRIDGE		8,327,253	9,324,957	9,810,932
SOLID WASTE (Page 27)				
Personnel Services	8100	125,818	159,900	152,205
Contractual Services	8200	564,731	677,770	689,770
Commodities	8300	15,235	31,185	32,350
Capital Outlay	8800	0	0	0
Other	8900	55,000	57,000	70,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR SOLID WASTE		760,784	925,855	944,325
TOTAL FOR PUBLIC WORKS SERVICES		9,527,225	10,821,452	11,331,601
HEALTH DEPARTMENT (Page 28)				
Personnel Services	8100	275,415	469,500	489,722
Contractual Services	8200	19,493	69,350	45,250
Commodities	8300	71,158	105,850	105,350
Capital Outlay	8800	0	0	0
Other	8900	15,000	15,000	15,000
Non Budgeted Grant Expenditures	6000	159,582	0	0
TOTAL FOR HEALTH DEPARTMENT		540,648	659,700	655,322
HEALTH CARE DISTRIBUTIONS (Page 29)				
Pawnee Mental Health	8500	103,990	103,990	107,770
Big Lakes Development Center	8500	174,017	179,238	188,199
Senior Citizen Organizations	8500	0	0	0
Community Health Ministry	8500	10,000	10,000	10,000
3 Rivers Independent Living	8500	20,000	20,000	20,000
TOTAL FOR HEALTH CARE DISTRIBUTIONS		308,007	313,228	325,969
PUBLIC TRANSPORTATION (Page 30)				
Personnel Services	8100	32,282	97,800	102,676
Contractual Services	8200	18,105	60,200	65,900
Commodities	8300	5,841	30,950	30,950
Capital Outlay	8800	0	0	0
Other	8900	10,000	10,000	10,000
Non Budgeted Grant Expenditures	6000	87,925	0	0
TOTAL FOR PUBLIC TRANSPORTATION		154,153	198,950	209,526
AGING SERVICES (Page 31)				
Personnel Services	8100	0	0	0
Contractual Services	8200	47,111	70,500	66,650
Commodities	8300	145	1,000	1,000
Allocations	8500	37,150	40,200	38,100
Capital Outlay	8800	0	10,000	0
TOTAL FOR AGING SERVICES		84,406	121,700	105,750

CODE	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
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GENERAL FUND

ENVIRONMENTAL HEALTH (Page 32)				
Personnel Services	8100	77,261	85,080	89,135
Contractual Services	8200	2,239	7,400	7,570
Commodities	8300	3,812	4,850	5,500
Capital Outlay	8800	0	0	0
Other	8900	4,500	4,500	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ENVIRONMENTAL HEALTH		87,812	101,830	107,205
TOTAL FOR HEALTH AND WELFARE SERVICES		1,175,026	1,395,408	1,403,772
COUNTY PARK OPERATIONS (Page 33)				
Contractual Services	8200	659	2,750	1,500
Commodities	8300	1,486	4,250	4,250
Capital Outlay	8800	0	0	0
Other	8900	6,500	6,500	6,500
TOTAL FOR COUNTY PARK OPERATIONS		8,645	13,500	12,250
TOTAL FOR CULTURE AND RECREATION		8,645	13,500	12,250
ENVIRONMENT SERVICES ALLOCATIONS (Page 34)				
Conservation District	8500	82,500	87,500	90,000
Economic Development	8500	240,000	265,000	240,000
Extension Service	8500	241,286	269,936	345,392
County Fair Operations	8500	85,000	100,000	100,000
	8200			
TOTAL FOR ENVIRONMENT SERVICES ALLOCATIONS		648,786	722,436	775,392
TOTAL EXPENDITURES		34,360,274	39,337,203	40,776,903
UNRESERVED FUND BALANCE 12/31		14,528,704	9,611,078	0
NON-APPROPRIATED BALANCE 12/31				1,500,000
TOTAL EXPENDITURES & NON-APPROPRIATED BALANCE 12/31		34,360,274	39,337,203	42,276,903
BUDGET AUTHORITY		36,253,237	39,337,203	40,776,903

GENERAL FUND

DEPARTMENT: Board of County Commissioners

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	98,161	178,500	117,244	-34.32%
Contractual Services	6,823	21,600	24,350	12.73%
Commodities	922	1,500	1,750	16.67%
Capital Outlay	0	0	0	0.00%
Other	500	500	1,000	100.00%
Total Expenditures	106,406	202,100	144,344	-28.58%

	2022 Actual
REVENUE SUMMARY	
Tax Abatement fees	
Tax Sale fees	
Miscellaneous	171
Surplus Auction	
Total	171

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	91,870	168,500	107,079
Benefit Pay	6,291	10,000	10,165
	98,161	178,500	117,244
Contractual Services			
Prof. Serv. & Memberships	1,804	10,000	12,500
Fees for Services	497	3,800	4,800
Contractual Service	150	500	950
Travel & Training	3,889	6,000	5,500
Public Utility Services	483	1,300	600
	6,823	21,600	24,350
Commodities			
Office & Shop Supplies	472	1,500	1,500
Construction & Janitorial Materials	450	0	250
	922	1,500	1,750
Capital Outlay			
Computer Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	500	500	1,000
Total Expenditures	106,406	202,100	144,344

GENERAL FUND

DEPARTMENT: County Attorney

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	485,646	568,850	601,115	5.67%
Contractual Services	53,352	86,075	76,725	-10.86%
Commodities	10,707	13,000	16,800	29.23%
Capital Outlay	765	0	0	0.00%
Other	10,000	10,000	10,000	0.00%
Total Expenditures	560,470	677,925	704,640	3.94%

	2022 Actual
REVENUE SUMMARY	
Diversion Fees	40,485
Miscellaneous Fees	8
Restitution	
Total	40,493

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	485,646	567,500	599,765
Benefit Pay	0	1,350	1,350
	485,646	568,850	601,115
Contractual Services			
Prof. Serv. & Memberships	370	2,350	2,000
Fees for Services	2,222	11,600	10,000
Contractual Service	45,726	60,725	54,225
Travel & Training	633	5,400	5,000
Public Utility Services	4,401	6,000	5,500
	53,352	86,075	76,725
Commodities			
Office & Shop Supplies	8,709	12,000	12,050
Miscellaneous Supplies	1,998	1,000	4,750
	10,707	13,000	16,800
Capital Outlay			
Computer Equipment	765	0	0
Office Furniture & Equipment	0	0	0
Buildings & Improvements	0	0	0
	765	0	0
Other			
Equity Transfer	10,000	10,000	10,000
Total Expenditures	560,470	677,925	704,640

GENERAL FUND

DEPARTMENT: District Court

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Contractual Services	290,126	325,450	380,500	16.92%
Commodities	9,671	14,500	11,400	-21.38%
Capital Outlay	0	4,000	3,000	-25.00%
Other	0	0	0	#DIV/0!
Grant Expenditures				
Total Expenditures	299,797	343,950	394,900	14.81%

	2022 Actual
REVENUE SUMMARY	
Clerk's & Copy Fees	5,794
Phone Conference Calls	1,434
Indigent Attorney Fees	16,770
INK Search Fees	12,618
Miscellaneous	2,960
Total	39,576

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships	230,044	235,000	305,000
Fees for Services	13,679	31,450	26,900
Contractual Service	39,543	50,000	40,800
Travel & Training	648	1,000	1,000
Public Utility Services	6,212	8,000	6,800
	290,126	325,450	380,500
Commodities			
Office & Shop Supplies	6,179	7,000	7,000
Computer Supplies	2,344	6,000	3,000
Miscellaneous Supplies	1,148	1,500	1,400
	9,671	14,500	11,400
Capital Outlay			
Computer Equipment	0	2,000	2,000
Office Furniture & Equipment	0	2,000	1,000
Buildings & Improvements	0	0	0
	0	4,000	3,000
Other			
Equity Transfer	0	0	0
Total Expenditures	299,797	343,950	394,900

GENERAL FUND

DEPARTMENT: Court Service Officer

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	51,092	50,000	20,000	-60.00%
Commodities				
Allocations				
Capital Outlay				
Other				
Total Expenditures	51,092	50,000	20,000	-60.00%

	2022 Actual
REVENUE SUMMARY	
District Counties Reimb	
Miscellaneous	
State Reimb	
Total	0

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services			
Contractual Service	51,092	50,000	20,000
Travel & Training			
Public Utility Services			
	51,092	50,000	20,000
Commodities			
Office & Shop Supplies			
Vehicle & Equipment Supplies			
Computer Supplies			
Construction & Janitorial Materials			
Miscellaneous Supplies			
	0	0	0
Capital Outlay			
Computer Equipment			
Office Furniture & Equipment			
	0	0	0
Total Expenditures	51,092	50,000	20,000

GENERAL FUND

DEPARTMENT: District Coroner

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	0	0	0.00%
Contractual Services	79,239	80,000	90,000	12.50%
Commodities				
Allocations				
Capital Outlay				
Other				
Total Expenditures	79,239	80,000	90,000	12.50%

	2022 Actual
REVENUE SUMMARY	
District Counties Reimb	12,254
State Allocation	3,520
Autopsy Reimb	
Total	15,774

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages			
Contractual Services			
Prof. Serv. & Membership			
Fees for Services	59,239	60,000	70,000
Contractual Services	20,000	20,000	20,000
Travel & Training			
	79,239	80,000	90,000
Commodities			
Medical Supplies	0	0	0
Total Expenditures	79,239	80,000	90,000

GENERAL FUND

DEPARTMENT: Administration

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	499,287	589,750	651,522	10.47%
Contractual Services	48,024	71,900	64,625	-10.12%
Commodities	3,582	9,550	8,350	-12.57%
Capital Outlay	0	0	0	0.00%
Other	7,000	7,000	7,000	0.00%
Total Expenditures	557,893	678,200	731,497	7.86%

	2022 Actual
REVENUE SUMMARY	
Budget Preparation	1,875
Franchise Fees	16,203
Benefit District Fees	90,822
Fuel Tax Refund	4,217
Miscellaneous Reimb	4,343
Event Fees	200
Total	117,660

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	497,362	587,000	648,805
Benefit Pay	1,925	2,750	2,717
	499,287	589,750	651,522
Contractual Services			
Prof. Serv. & Memberships	23,133	25,950	25,000
Fees for Services	-47	1,100	1,025
Contractual Service	10,306	13,100	12,100
Travel & Training	11,629	28,250	23,000
Public Utility Services	3,003	3,500	3,500
	48,024	71,900	64,625
Commodities			
Office & Shop Supplies	2,571	6,050	5,850
Vehicle & Equipment Supplies	149	1,000	500
Computer Supplies	862	2,500	2,000
Miscellaneous Supplies	0	0	0
	3,582	9,550	8,350
Capital Outlay			
Computer Equipment	0	0	0
Buildings & Improvements	0	0	0
Office Furniture & Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	7,000	7,000	7,000
	7,000	7,000	7,000
Total Expenditures	557,893	678,200	731,497

GENERAL FUND

DEPARTMENT: County Appraiser

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	381,521	423,500	452,277	6.80%
Contractual Services	59,408	114,820	108,360	-5.63%
Commodities	12,290	18,900	17,425	-7.80%
Capital Outlay	0	0	0	0.00%
Other	10,000	12,000	10,000	-16.67%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	463,219	569,220	588,062	3.31%

	2022 Actual
REVENUE SUMMARY	
Copies	751
Miscellaneous Reimb	486
Web Site User Fees	12,925
Insurance Proceeds	
Auto Allowance	48
Total	14,210

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	379,979	422,000	450,427
Benefit Pay	1,542	1,500	1,850
	381,521	423,500	452,277
Contractual Services			
Prof. Serv. & Memberships	869	685	795
Fees for Services	148	3,210	2,195
Contractual Service	46,949	96,425	90,870
Travel & Training	6,172	9,000	9,000
Public Utility Services	5,270	5,500	5,500
	59,408	114,820	108,360
Commodities			
Office & Shop Supplies	7,038	9,100	8,425
Vehicle & Equipment Supplies	3,753	7,300	6,500
Computer Supplies	963	2,500	2,500
	12,290	18,900	17,425
Capital Outlay			
Computer Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	10,000	12,000	10,000
	10,000	12,000	10,000
Grant Expenditures	0	0	0
Total Expenditures	463,219	569,220	588,062

GENERAL FUND

DEPARTMENT: Buildings and Grounds

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	129,185	148,700	156,979	5.57%
Contractual Services	418,982	623,100	701,700	12.61%
Commodities	39,551	79,750	61,800	-22.51%
Capital Outlay	85,334	50,000	50,000	0.00%
Grant Expenditures	0	0	0	0.00%
Other	10,000	10,000	10,000	0.00%
Total Expenditures	683,052	911,550	980,479	7.56%

	2022 Actual
REVENUE SUMMARY	
Miscellaneous Reimb	3,448
Insurance Proceeds	
Sales	3,550
Total	6,998

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	127,705	147,500	155,579
Benefit Pay	1,480	1,200	1,400
	129,185	148,700	156,979
Contractual Services			
Prof. Serv. & Memberships	842	2,300	3,300
Fees for Services	60,972	95,050	96,550
Contractual Service	113,065	219,000	176,700
Travel & Training	0	6,250	6,250
Public Utility Services	244,103	300,500	418,900
	418,982	623,100	701,700
Commodities			
Office & Shop Supplies	1,297	2,150	2,600
Vehicle & Equipment Supplies	7,257	11,500	12,700
Construction & Janitorial Materials	30,972	65,500	46,500
Miscellaneous Supplies	25	600	0
	39,551	79,750	61,800
Capital Outlay			
Equipment	2,510	0	0
Vehicles	0	0	0
Bldgs & Improvements	82,824	50,000	50,000
	85,334	50,000	50,000
Other			
Equity Transfer	10,000	10,000	10,000
Ints	0	0	0
Total Expenditures	683,052	911,550	980,479

GENERAL FUND

DEPARTMENT: County Clerk

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	216,534	235,500	253,023	7.44%
Contractual Services	11,528	35,725	35,650	-0.21%
Commodities	4,704	5,425	5,450	0.46%
Capital Outlay	0	0	0	0.00%
Other	3,500	3,000	3,000	0.00%
Total Expenditures	236,266	279,650	297,123	6.25%

	2022 Actual
REVENUE SUMMARY	
Game License Fees	52
Miscellaneous Fees/Refunds	
Cereal Malt Beverage Fees	500
Moving Permits	125
Occupational Licenses	300
Scrap Metal Permits	
Total	977

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	216,494	234,000	251,973
Benefit Pay	40	1,500	1,050
	216,534	235,500	253,023
Contractual Services			
Prof. Serv. & Memberships	100	100	150
Fees for Services	836	20,075	2,200
Contractual Service	7,643	9,550	27,800
Travel & Training	1,436	4,000	3,500
Public Utility Services	1,513	2,000	2,000
	11,528	35,725	35,650
Commodities			
Office & Shop Supplies	3,659	3,625	3,650
Vehicle & Equipment Supplies	53	300	300
Computer Supplies	0	500	500
Miscellaneous Supplies	992	1,000	1,000
	4,704	5,425	5,450
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	0	0
Other			
Equity Transfer	3,500	3,000	3,000
Total Expenditures	236,266	279,650	297,123

GENERAL FUND

DEPARTMENT: Computer Information System

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	90,000	85,420	-5.09%
Contractual Services	207,972	240,500	240,500	0.00%
Commodities	3,859	13,000	13,000	0.00%
Capital Outlay	5,005	26,500	26,500	0.00%
Other	50,000	0	0	#DIV/0!
Total Expenditures	266,836	370,000	365,420	-1.24%

	2022 Actual
REVENUE SUMMARY	
Miscellaneous	1,375
Total	1,375

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	0	89,000	84,420
Benefit Pay	0	1,000	1,000
	0	90,000	85,420
Contractual Services			
Prof. Serv. & Memberships	0	1,000	1,000
Fees for Services	20	22,500	22,500
Contractual Service	202,776	200,000	200,000
Travel & Training	0	2,000	2,000
Public Utility Services	5,176	15,000	15,000
	207,972	240,500	240,500
Commodities			
Office & Shop Supplies	0	1,500	1,500
Computer Supplies	3,859	7,500	7,500
Miscellaneous Supplies	0	4,000	4,000
	3,859	13,000	13,000
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	5,005	26,500	26,500
Office Furniture & Equipment	0	0	0
	5,005	26,500	26,500
Other			
Equity Transfer	50,000	0	0
Total Expenditures	266,836	370,000	365,420

GENERAL FUND

DEPARTMENT: Register of Deeds

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	190,568	220,100	229,355	4.20%
Contractual Services	14,921	22,500	21,820	-3.02%
Commodities	18,082	19,500	19,200	-1.54%
Capital Outlay	0	0	0	0.00%
Other	500	1,000	1,000	0.00%
Total Expenditures	224,071	263,100	271,375	3.15%

	2022 Actual
REVENUE SUMMARY	
Mortgage Registration	
Recording Fees	256,270
Miscellaneous Fees	347
Web Site User Fees	27,878
Other Fees and Permits	7,105
Total	291,600

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	190,162	219,500	228,755
Benefit Pay	406	600	600
	190,568	220,100	229,355
Contractual Services			
Prof. Serv. & Memberships	565	600	610
Fees for Services	45	1,200	550
Contractual Service	6,519	10,000	8,750
Travel & Training	6,069	8,900	10,110
Public Utility Services	1,723	1,800	1,800
	14,921	22,500	21,820
Commodities			
Office & Shop Supplies	17,958	19,000	19,000
Vehicle & Equipment Supplies	124	200	200
Computer Supplies	0	300	0
Miscellaneous Supplies	0	0	0
	18,082	19,500	19,200
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	500	1,000	1,000
Total Expenditures	224,071	263,100	271,375

GENERAL FUND

DEPARTMENT: Election Expense

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	15,927	27,000	26,060	-3.48%
Contractual Services	50,586	48,650	70,400	44.71%
Commodities	20,202	10,700	30,200	182.24%
Capital Outlay	0	0	0	0.00%
Other	28,000	25,000	20,000	-20.00%
Total Expenditures	114,715	111,350	146,660	31.71%

	2022 Actual
REVENUE SUMMARY	
Election Reimbursements	15,999
Filing Fees	644
Miscellaneous	313
Grant Proceeds	
Total	16,956

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	15,860	27,000	26,060
Benefit Pay	67	0	0
	15,927	27,000	26,060
Contractual Services			
Prof. Serv. & Memberships	100	100	150
Fees for Services	33,102	31,150	51,350
Contractual Service	15,748	16,000	17,000
Travel & Training	1,523	1,200	1,700
Public Utility Services	0	0	0
Insurance	113	200	200
	50,586	48,650	70,400
Commodities			
Office & Shop Supplies	19,952	10,500	30,000
Vehicle & Equipment Supplies	110	200	200
Miscellaneous Supplies	140	0	0
	20,202	10,700	30,200
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	28,000	25,000	20,000
Grant Expenditures	0	0	0
Total Expenditures	114,715	111,350	146,660

GENERAL FUND

DEPARTMENT: Employee Benefits

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	87,952	265,000	360,000	35.85%
Contractual Services	4,943,231	7,012,637	6,574,961	-6.24%
Commodities	2,416	18,150	20,000	10.19%
Capital Outlay	0	0	0	0.00%
Other Debits	1,800,000	500,000	1,000,000	100.00%
Grant Expenditures	27,821	0	0	0.00%
Total Expenditures	6,861,420	7,795,787	7,954,961	2.04%

	2022 Actual
REVENUE SUMMARY	
Reimbursements	
Contracted Services	95,811
Premium Refund	
Total	95,811

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Deferred Compensation	87,952	265,000	360,000
Contractual Services			
Fees for Services	14,944	16,000	8,050
Contractual Services	76,660	90,000	172,400
Social Security / FICA	832,401	1,024,373	1,045,434
KPERs / KP&F	1,537,004	2,338,973	2,366,370
Unemployment Compensation	32,214	26,781	13,666
Workers Compensation	187,878	195,000	242,650
Insurance Premiums	2,262,130	3,321,510	2,726,391
Training			
	4,943,231	7,012,637	6,574,961
Commodities			
Office Supplies	223		
Miscellaneous Supplies	2,193	18,150	20,000
	2,416	18,150	20,000
Capital Outlay			
Computer Equipment Upgrade	0		0
Other			
Equity Transfer	1,800,000	500,000	1,000,000
Grant Expenditures	27,821		
Total Expenditures	6,861,420	7,795,787	7,954,961

GENERAL FUND

DEPARTMENT: Geographic Information System

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	79,667	130,000	91,896	-29.31%
Contractual Services	1,411	4,650	6,100	31.18%
Commodities	1,261	3,610	2,780	-22.99%
Capital Outlay	0	0	0	0.00%
Other	42,000	45,200	50,000	10.62%
Total Expenditures	124,339	183,460	150,776	-17.82%

	2022 Actual
REVENUE SUMMARY	
Owner Books	
Maps	1,105
Miscellaneous	
Total	1,105

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	79,667	130,000	91,746
Benefit Pay	0	0	150
	79,667	130,000	91,896
Contractual Services			
Prof. Serv. & Memberships	50	100	100
Fees for Services	9	0	50
Contractual Service	613	1,000	2,000
Travel & Training	160	2,850	3,350
Public Utility Services	579	700	600
	1,411	4,650	6,100
Commodities			
Office & Shop Supplies	1,052	2,500	1,300
Vehicle & Equipment Supplies	25	100	100
Computer Supplies	13	350	630
Construction & Janitorial Materials	171	260	350
Miscellaneous Supplies	0	400	400
	1,261	3,610	2,780
Capital Outlay			
Buildings & Improvements			
Computer Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	42,000	45,200	50,000
Total Expenditures	124,339	183,460	150,776

GENERAL FUND

DEPARTMENT: County Treasurer

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	293,494	342,700	350,692	2.33%
Contractual Services	29,706	36,500	37,300	2.19%
Commodities	3,844	4,800	4,650	-3.13%
Capital Outlay	0	0	0	0.00%
Other	2,000	2,000	1,000	-50.00%
Total Expenditures	329,044	386,000	393,642	1.98%

	2022 Actual
REVENUE SUMMARY	
Antiques	7,985
Motor Vehicle Fees	146,862
Interest on Idle Funds	679,004
In Lieu of Tax	44,272
Drivers License Fees	9,332
Returned Checks	861
Local Alcohol Tax	11,041
Copies, Miscellaneous	2,005
Total	901,362

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	293,470	341,500	349,642
Benefit Pay	24	1,200	1,050
	293,494	342,700	350,692
Contractual Services			
Prof. Serv. & Memberships	350	500	350
Fees for Services	4,144	17,500	6,250
Contractual Service	23,965	12,000	26,200
Travel & Training	587	5,000	3,000
Public Utility Services	660	1,500	1,500
	29,706	36,500	37,300
Commodities			
Office & Shop Supplies	3,800	4,000	4,000
Vehicle & Equipment Supplies	44	400	250
Computer Supplies	0	0	0
Miscellaneous Supplies	0	400	400
	3,844	4,800	4,650
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	0	0
Other			
Equity Transfer	2,000	2,000	1,000
Total Expenditures	329,044	386,000	393,642

GENERAL FUND

DEPARTMENT: Unclassified

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	0	0	0.00%
Contractual Services	251,650	583,500	583,500	0.00%
Commodities	3,360	15,000	15,000	0.00%
Allocations	0	0	0	#DIV/0!
Capital Outlay	52,628	5,000	5,000	0.00%
Other	4,500,000	4,052,150	4,595,650	13.41%
Grant Expenditures	29,720	0	0	#DIV/0!
Total Expenditures	4,837,358	4,655,650	5,199,150	11.67%

	2022 Actual
REVENUE SUMMARY	
Miscellaneous Reimb	691
Flood Control / Rent	508
Local Retail Sales Tax	4,528,359
Compensating Sales Tax	863,971
Grant Proceeds	231,327
Bond Proceeds	
Insurance Proceeds	
Equity Transfer	283,518
Sales	
Total	5,908,374

	2021 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	0	0	0
Contractual Services			
Prof. Serv. & Memberships	133,205	135,000	135,000
Fees for Services	46,555	78,500	78,500
Contractual Service	71,890	370,000	370,000
Public Utility Services	0	0	0
	251,650	583,500	583,500
Commodities			
Office & Shop Supplies	1,702	3,000	3,000
Vehicle & Equipment Supplies	65	2,000	2,000
Miscellaneous Supplies	1,593	10,000	10,000
	3,360	15,000	15,000
Allocations	0	0	0
Capital Outlay			
Buildings & Improvements	22,878	0	0
Equipment	23,396	5,000	5,000
Land	6,354	0	0
	52,628	5,000	5,000
Other			
Transfer	4,500,000	4,052,150	4,595,650
Grant Expenditures	29,720	0	0
Total Expenditures	4,831,004	4,655,650	5,199,150

GENERAL FUND

DEPARTMENT: Planning and Zoning

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	157,143	175,500	229,511	30.78%
Contractual Services	11,178	11,950	12,785	6.99%
Commodities	1,432	1,940	2,740	41.24%
Capital Outlay	0	0	0	0.00%
Other	1,000	3,000	1,000	-66.67%
Total Expenditures	170,753	192,390	246,036	27.88%

	2022 Actual
REVENUE SUMMARY	
Building Permits	22,450
Zoning Permits	750
Plat Review	3,700
Miscellaneous Permits	2,906
Appeals	500
Miscellaneous	264
Contractor Licenses	9,660
Total	40,230

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	157,143	175,500	229,061
Benefit Pay			450
	157,143	175,500	229,511
Contractual Services			
Prof. Serv. & Memberships	930	950	950
Fees for Services	2,421	1,700	2,300
Contractual Service	1,068	850	1,135
Travel & Training	5,909	7,500	7,450
Public Utility Services	850	950	950
	11,178	11,950	12,785
Commodities			
Food & Meals	870	900	900
Office & Shop Supplies	555	640	640
Vehicle & Equipment Supplies	7	200	1,200
Computer Supplies	0	200	0
Construction & Janitorial Materials	0	0	0
Miscellaneous Supplies	0	0	0
	1,432	1,940	2,740
Capital Outlay			
Computer Equipment	0	0	0
Vehicles	0	0	0
	0	0	0
Other			
Equity Transfer	1,000	3,000	1,000
Total Expenditures	170,753	192,390	246,036

GENERAL FUND

DEPARTMENT: Emergency Medical Services

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,203,532	2,856,500	2,627,610	-8.01%
Contractual Services	152,366	150,250	129,950	-13.51%
Commodities	173,739	201,075	209,250	4.07%
Capital Outlay	0	10,000	0	-100.00%
Other	475,000	270,000	250,000	-7.41%
Grant Expenditures	7,523	0	0	0.00%
Total Expenditures	3,012,160	3,487,825	3,216,810	-7.77%

	2022 Actual
REVENUE SUMMARY	
Ambulance Fees	934,735
Fuel Tax Refund	2,036
Contracted Services	12,227
Miscellaneous	1,742
Donations	275
Insurance Proceeds	2,304
Sales	
Total	953,319

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,203,532	2,855,500	2,627,610
Benefit Pay	0	1,000	0
	2,203,532	2,856,500	2,627,610
Contractual Services			
Prof. Serv. & Memberships	790	2,000	1,100
Fees for Services	32,247	36,150	24,250
Contractual Services	58,625	67,100	70,600
Travel & Training	7,672	15,000	12,000
Public Utility Services	53,032	30,000	22,000
	152,366	150,250	129,950
Commodities			
Office Supplies	21,162	24,200	28,250
Medical Supplies	80,442	90,000	92,000
Vehicle & Equipment Supplies	69,204	76,875	83,000
Computer Supplies	899	4,000	1,500
Miscellaneous Supplies	2,032	6,000	4,500
	173,739	201,075	209,250
Capital Outlay			
Vehicles	0	0	0
Buildings & Improvements	0	0	0
Office Furniture & Equipment	0	0	0
Computer Equipment	0	0	0
Equipment	0	10,000	0
	0	10,000	0
Other			
Equity Transfer	475,000	270,000	250,000
Grant Expenditures	7,523	0	0
Total Expenditures	3,012,160	3,487,825	3,216,810

GENERAL FUND

DEPARTMENT: Emergency Management

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	103,158	144,300	151,422	4.94%
Contractual Services	25,530	35,370	28,765	-18.67%
Commodities	14,596	14,600	20,150	38.01%
Capital Outlay	0	0	0	0.00%
Other	45,000	45,000	45,000	0.00%
Grant Expenditures	25,219	0	0	0.00%
Total Expenditures	213,503	239,270	245,337	2.54%

	2022 Actual
REVENUE SUMMARY	
Grant Proceeds	25,219
Other Revenue	293
Sales	
Insurance Proceeds	
Total	25,512

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	103,071	144,000	151,122
Benefit Pay	87	300	300
	103,158	144,300	151,422
Contractual Services			
Prof. Serv. & Memberships	244	250	150
Fees for Services	5,403	9,385	8,405
Contractual Service	8,001	10,035	9,810
Travel & Training	1,777	4,000	4,000
Public Utility Services	10,105	11,700	6,400
	25,530	35,370	28,765
Commodities			
Office & Shop Supplies	2,165	4,300	3,950
Vehicle & Equipment Supplies	10,641	8,500	14,400
Computer Supplies	889	1,000	1,500
Miscellaneous Supplies	901	800	300
	14,596	14,600	20,150
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	45,000	45,000	45,000
Grant Expenditures			
	25,219	0	0
Total Expenditures	213,503	239,270	245,337

GENERAL FUND

DEPARTMENT: Fire Supervisor

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	72,468	80,500	84,987	5.57%
Contractual Services	6,181	12,580	10,985	-12.68%
Commodities	14,650	15,900	13,000	-18.24%
Capital Outlay	0	0	0	0.00%
Other	20,000	15,000	7,500	-50.00%
Total Expenditures	113,299	123,980	116,472	-6.06%

	2022 Actual
REVENUE SUMMARY	
Grant Proceeds	
Other Revenue	111
Reimbursements	
Total	111

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	72,441	80,500	84,987
Benefit Pay	27	0	0
	72,468	80,500	84,987
Contractual Services			
Prof. Serv. & Memberships	275	510	725
Fees for Services	631	3,950	2,350
Contractual Service	1,861	1,520	2,165
Travel & Training	123	3,500	2,500
Public Utility Services	3,291	3,100	3,245
	6,181	12,580	10,985
Commodities			
Office & Shop Supplies	557	3,700	2,450
Vehicle & Equipment Supplies	11,741	10,500	9,000
Computer Supplies	1,662	500	500
Miscellaneous Supplies	690	1,200	1,050
	14,650	15,900	13,000
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	20,000	15,000	7,500
Total Expenditures	113,299	123,980	116,472

GENERAL FUND

DEPARTMENT: Sheriff

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,254,853	2,783,000	3,057,685	9.87%
Contractual Services	210,419	250,800	207,670	-17.20%
Commodities	213,877	317,300	325,010	2.43%
Capital Outlay	8,723	0	0	0.00%
Other	210,000	320,400	320,400	0.00%
Grant Expenditures	6,806	0	0	0.00%
Total Expenditures	2,904,678	3,671,500	3,910,765	6.52%

	2022 Actual
REVENUE SUMMARY	
School Resource Officer	19,336
Sheriff's Fees & Finger Prints	10,801
Miscellaneous Fees	5,115
Grant Proceeds	5,190
Reimbursements	
Insurance Proceeds	4,457
Sales	25
Total	44,924

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	2,247,453	2,775,000	3,048,895
Benefit Pay	7,400	8,000	8,790
	2,254,853	2,783,000	3,057,685
Contractual Services			
Prof. Serv. & Memberships	2,767	8,000	3,982
Fees for Services	37,513	90,800	32,050
Contractual Service	108,933	74,000	99,438
Travel & Training	20,154	30,000	35,000
Public Utility Services	41,052	48,000	37,200
	210,419	250,800	207,670
Commodities			
Office & Shop Supplies	13,311	13,000	15,400
Vehicle & Equipment Supplies	178,016	268,000	280,110
Computer Supplies	7,920	3,000	9,000
Miscellaneous Supplies	14,630	33,300	20,500
	213,877	317,300	325,010
Capital Outlay			
Computer Equipment	2,176	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	6,547	0	0
Bldgs & Improvements			
	8,723	0	0
Other			
Equity Transfer	210,000	320,400	320,400
Grant Expenditures			
	6,806	0	0
Total Expenditures	2,904,678	3,671,500	3,910,765

GENERAL FUND

DEPARTMENT: Detention Center

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	545,232	722,500	700,801	-3.00%
Contractual Services	56,421	123,850	96,038	-22.46%
Commodities	149,324	203,150	208,600	2.68%
Capital Outlay	0	0	0	0.00%
Other	17,000	17,000	25,000	47.06%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	767,977	1,066,500	1,030,439	-3.38%

	2022 Actual
REVENUE SUMMARY	
Pay Phone	7,635
Prisoner Care	38,690
Miscellaneous Reimb	263
Insurance Proceeds	
Sales	
Grant Proceeds	795
Total	47,383

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	544,992	722,000	700,561
Benefit Pay	240	500	240
	545,232	722,500	700,801
Contractual Services			
Prof. Serv. & Memberships	140	350	240
Fees for Services	6,344	29,000	22,000
Contractual Service	47,781	90,000	68,298
Travel & Training	96	2,500	3,000
Public Utility Services	2,060	2,000	2,500
	56,421	123,850	96,038
Commodities			
Office & Shop Supplies	123,042	176,150	168,500
Vehicle & Equipment Supplies	14,063	9,500	17,100
Construction & Janitorial Materials	6,463	10,000	10,000
Miscellaneous Supplies	5,756	7,500	13,000
	149,324	203,150	208,600
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	17,000	17,000	25,000
Grant Expenditures	0	0	0
Total Expenditures	767,977	1,066,500	1,030,439

GENERAL FUND

DEPARTMENT: Juvenile Detention

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	23,005	40,000	50,000	25.00%
Commodities	0	5,000	5,000	0.00%
Total Expenditures	23,005	45,000	55,000	22.22%

	2022 Actual
REVENUE SUMMARY	
Juvenile Probation Fee	32
Reimbursements	
Total	32

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Membership			
Jail Medical Services			
Fees for Services			
Contractual Services	23,005	40,000	50,000
Travel & Sustenance			
	23,005	40,000	50,000
Commodities			
Medical Supplies		5,000	5,000
Miscellaneous			
	0	5,000	5,000
Total Expenditures	23,005	45,000	55,000

GENERAL FUND

DEPARTMENT: Cemetery

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	12,896	15,500	15,500	0.00%
Commodities	0	840	840	0.00%
Capital Outlay	0	0	0	0.00%
Total Expenditures	12,896	16,340	16,340	0.00%

	2022 Actual
REVENUE SUMMARY	
Miscellaneous	
Total	0

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services	0	0	0
Contractual Service	12,896	15,500	15,500
Travel & Training	0	0	0
Public Utility Services			
Postage & Freight			
	12,896	15,500	15,500
Commodities			
Office & Shop Supplies	0	50	400
Vehicle & Equipment Supplies	0	0	0
Construction & Janitorial Materials	0	440	440
Miscellaneous Supplies	0	350	0
	0	840	840
Total Expenditures	12,896	16,340	16,340

GENERAL FUND

DEPARTMENT: Noxious Weed

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	264,177	348,950	360,804	3.40%
Contractual Services	36,664	58,150	56,550	-2.75%
Commodities	100,126	127,200	122,650	-3.58%
Capital Outlay	0	0	0	0.00%
Other	24,063	20,000	20,000	0.00%
Grant Expenditures	1,262	0	0	0.00%
Total Expenditures	426,292	554,300	560,004	1.03%

	2022 Actual
REVENUE SUMMARY	
Bentonite Sale	
Miscellaneous Reimb	283
Grant Proceeds	1,262
Insurance Proceeds	
HHW Reimbursement	186
Sale of Equipment	392
Total	2,123

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	261,654	347,000	358,454
Benefit Pay	2,523	1,950	2,350
	264,177	348,950	360,804
Contractual Services			
Prof. Serv. & Memberships	439	500	600
Fees for Services	20,442	30,450	33,750
Contractual Service	5,533	16,400	11,200
Travel & Training	7,194	6,800	7,500
Public Utility Services	3,056	4,000	3,500
	36,664	58,150	56,550
Commodities			
Office & Shop Supplies	3,396	7,450	6,700
Vehicle & Equipment Supplies	6,033	13,000	12,000
Computer Supplies	1,165	250	250
Construction & Janitorial Materials	626	6,000	3,000
Miscellaneous Supplies	88,906	100,000	100,200
HHW Supplies	0	500	500
	100,126	127,200	122,650
Capital Outlay			
Office Furniture & Equipment	0	0	0
Equipment	0	0	0
Motor Vehicles	0	0	0
Bldgs & Improvements	0	0	0
	0	0	0
Other			
Equity Transfer	24,063	20,000	20,000
Grant Expenditures	1,262	0	0
Total Expenditures	426,292	554,300	560,004

GENERAL FUND

DEPARTMENT: Road and Bridge

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,239,709	2,569,000	2,657,715	3.45%
Contractual Services	1,354,353	2,239,320	2,505,502	11.89%
Commodities	1,361,492	1,870,837	2,033,650	8.70%
Capital Outlay	16,151	25,300	14,065	-44.41%
Transfer to Reserve	3,300,000	2,620,500	2,600,000	-0.78%
Grant Expenditures	55,548	0	0	0.00%
Total Expenditures	8,327,253	9,324,957	9,810,932	5.21%

	2022 Actual
REVENUE SUMMARY	
City/County Highway	923,661
Sales/Rent	10,847
Dust Control / Driveway App	58,564
Fuel Refund/Other Reimb	12,443
Auto Allowance	2,658
Rural Highway Transfer	1,883,238
Contracted Services	
Insurance Proceeds	8,011
Contractor Licenses	
Grant Proceeds	123,253
Total	3,022,675

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,225,629	2,549,000	2,640,780
Benefit Pay	14,080	20,000	16,935
	2,239,709	2,569,000	2,657,715
Contractual Services			
Prof. Serv. & Memberships	2,197	29,100	2,530
Fees for Services	63,033	156,050	139,850
Contractual Service	1,245,903	2,010,420	2,308,422
Travel & Training	12,152	28,850	30,200
Public Utility Services	31,068	14,900	24,500
	1,354,353	2,239,320	2,505,502
Commodities			
Office & Shop Supplies	81,896	103,150	89,850
Vehicle & Equipment Supplies	715,586	851,500	1,102,500
Computer Supplies	2,159	3,000	5,000
Construction & Janitorial Materials	561,176	909,137	834,500
Miscellaneous Supplies	675	4,050	1,800
	1,361,492	1,870,837	2,033,650
Capital Outlay			
Computer Equipment	4,024	25,300	14,065
Office Furniture & Equipment	3,951	0	0
Vehicles	0	0	0
Equipment	8,176	0	0
Land	0	0	0
Bldgs & Improvements	0	0	0
	16,151	25,300	14,065
Other			
Equipment Reserve Transfer	800,000	900,000	900,000
Special Highway Transfer	2,500,000	1,720,500	1,700,000
	3,300,000	2,620,500	2,600,000
Grant Expenditures	55,548	0	0
Total Expenditures	8,327,253	9,324,957	9,810,932

GENERAL FUND

DEPARTMENT: Solid Waste

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	125,818	159,900	152,205	-4.81%
Contractual Services	564,731	677,770	689,770	1.77%
Commodities	15,235	31,185	32,350	3.74%
Capital Outlay	0	0	0	0.00%
Other	55,000	57,000	70,000	22.81%
Total Expenditures	760,784	925,855	944,325	1.99%

	2022 Actual
REVENUE SUMMARY	
Landfill Fees	687,793
Pasture Lease	2,268
Whitegoods Sale	6,652
Recycling Fees	4,806
Reimbursements	
Grant Proceeds	
Total	701,519

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	125,126	159,000	151,305
Benefit Pay	692	900	900
	125,818	159,900	152,205
Contractual Services			
Prof. Serv. & Memberships	1,891	1,350	1,360
Fees for Services	8,009	30,070	31,375
Contractual Service	545,620	630,250	651,200
Travel & Training	112	1,850	1,835
Public Utility Services	9,099	14,250	4,000
	564,731	677,770	689,770
Commodities			
Office & Shop Supplies	2,445	1,810	4,200
Vehicle & Equipment Supplies	8,494	23,825	22,200
Computer Supplies	0	200	500
Construction & Janitorial Materials	4,286	5,250	5,450
Miscellaneous Supplies	10	100	0
	15,235	31,185	32,350
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	0	0
Other			
Equity Transfer	55,000	57,000	70,000
	0	0	0
Total Expenditures	760,784	925,855	944,325

GENERAL FUND

DEPARTMENT: Health Department

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	275,415	469,500	489,722	4.31%
Contractual Services	19,493	69,350	45,250	-34.75%
Commodities	71,158	105,850	105,350	-0.47%
Capital Outlay	0	0	0	0.00%
Other	15,000	15,000	15,000	0.00%
Grant Expenditures	159,582	0	0	0.00%
Total Expenditures	540,648	659,700	655,322	-0.66%

	2022 Actual
REVENUE SUMMARY	
Clinic Fees	7,014
Medicaid	
Medicare	32,280
Grant Proceeds	158,867
Miscellaneous fees	1,502
Shots & Immunizations	96,569
Insurance Proceeds	
Total	296,232

2022 Actual	2023 Estimate	2024 Budget
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Expenditure Detail

Personnel Services			
Gross Wages	274,791	468,000	488,372
Benefit Pay	624	1,500	1,350
	275,415	469,500	489,722
Contractual Services			
Prof. Serv. & Memberships	250	1,500	1,500
Fees for Services	3,162	12,650	8,750
Contractual Service	8,313	36,600	14,000
Travel & Training	3,603	14,100	16,500
Public Utility Services	4,165	4,500	4,500
	19,493	69,350	45,250
Commodities			
Office & Shop Supplies	5,038	5,050	5,650
Vehicle & Equipment Supplies	1,016	6,000	4,000
Computer Supplies	742	3,200	3,200
Construction & Janitorial Materials	78	400	1,000
Miscellaneous Supplies	314	500	500
Medical Supplies	63,970	90,700	91,000
	71,158	105,850	105,350
Capital Outlay			
Blds. & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Lease Purchase			
	0	0	0
Other			
Transfer	15,000	15,000	15,000
Grant Expenditures			
	159,582	0	
Total Expenditures	540,648	659,700	655,322

GENERAL FUND

DEPARTMENT: Health Care Distributions

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Pawnee Mental Health	103,990	103,990	107,770	3.63%
Big Lakes Development Center	174,017	179,238	188,199	5.00%
Community Health Ministry	10,000	10,000	10,000	0.00%
3 Rivers Independent Living	20,000	20,000	20,000	0.00%
Total Expenditures	308,007	313,228	325,969	4.07%

	2022 Actual
REVENUE SUMMARY	
Total	0

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Pawnee Mental Health	103,990	103,990	107,770
Big Lakes Development Center	174,017	179,238	188,199
Community Health Ministry	10,000	10,000	10,000
3 Rivers Independent Living	20,000	20,000	20,000
Total Expenditures	308,007	313,228	325,969

Expenditure Highlights

\$22,000 from Special Alcohol

GENERAL FUND

DEPARTMENT: Public Transportation

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	32,282	97,800	102,676	4.99%
Contractual Services	18,105	60,200	65,900	9.47%
Commodities	5,841	30,950	30,950	0.00%
Capital Outlay	0	0	0	0.00%
Other	10,000	10,000	10,000	0.00%
Grant Expenditures	87,925	0	0	0.00%
Total Expenditures	154,153	198,950	209,526	5.32%

	2022 Actual
REVENUE SUMMARY	
Minibus fees	2,817
Miscellaneous Revenues	33
Grant Proceeds	123,615
Insurance Proceeds	
Total	126,465

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	31,984	97,500	102,354
Benefit Pay	298	300	322
	32,282	97,800	102,676
Contractual Services			
Prof. Serv. & Memberships	150	200	200
Fees for Services	880	3,000	3,500
Contractual Service	16,647	54,500	59,700
Travel & Training	185	1,500	1,500
Public Utility Services	243	1,000	1,000
	18,105	60,200	65,900
Commodities			
Office & Shop Supplies	217	1,450	1,450
Vehicle & Equipment Supplies	5,624	29,500	29,500
Miscellaneous Supplies	0	0	0
	5,841	30,950	30,950
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Lease Purchase			
	0	0	0
Other			
Equity Transfer	10,000	10,000	10,000
Grant Expenditures	87,925	0	0
Total Expenditures	154,153	198,950	209,526

GENERAL FUND

DEPARTMENT: Aging Services

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	47,111	70,500	66,650	-5.46%
Commodities	145	1,000	1,000	0.00%
Allocations	37,150	40,200	38,100	-5.22%
Capital Outlay	0	10,000	0	-100.00%
Total Expenditures	84,406	121,700	105,750	-13.11%

	2022 Actual
REVENUE SUMMARY	
Miscellaneous Revenues	
Total	0

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Contractual Service	46,424	69,000	65,150
Travel & Training	687	1,500	1,500
	47,111	70,500	66,650
Commodities			
Miscellaneous Supplies	145	500	500
	145	1,000	1,000
Capital Outlay			
Bldgs & Improvements	0	10,000	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment			
Lease Purchase			
	0	10,000	0
Allocations	37,150	40,200	38,100
Total Expenditures	84,406	121,700	105,750

GENERAL FUND

DEPARTMENT: Environmental Health

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	77,261	85,080	89,135	4.77%
Contractual Services	2,239	7,400	7,570	2.30%
Commodities	3,812	4,850	5,500	13.40%
Capital Outlay	0	0	0	0.00%
Other	4,500	4,500	5,000	11.11%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	87,812	101,830	107,205	5.28%

	2022 Actual
REVENUE SUMMARY	
Health Permits	8,085
Facilities Inspections	1,995
Water/Wastewater Permits	662
Auto Allowance	660
Contracted Services	2,509
Sales	
Insurance Proceeds	
Total	13,911

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	76,279	84,000	88,055
Benefit Pay	982	1,080	1,080
	77,261	85,080	89,135
Contractual Services			
Prof. Serv. & Memberships	20	150	20
Fees for Services	117	2,000	1,900
Contractual Service	892	3,050	3,500
Travel & Training	150	900	850
Public Utility Services	1,060	1,300	1,300
	2,239	7,400	7,570
Commodities			
Office & Shop Supplies	59	850	300
Vehicle & Equipment Supplies	3,749	4,000	5,100
Computer Supplies	0	0	0
	3,812	4,850	5,500
Capital Outlay			
Vehicles			
Equipment	0	0	0
Lease Purchase			
	0	0	0
Other			
Equity Transfer	4,500	4,500	5,000
Grant Expenditures	0	0	0
Total Expenditures	87,812	101,830	107,205

GENERAL FUND

DEPARTMENT: County Park Operations

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	659	2,750	1,500	-45.45%
Commodities	1,486	4,250	4,250	0.00%
Capital Outlay	0	0	0	0.00%
Other	6,500	6,500	6,500	0.00%
Total Expenditures	8,645	13,500	12,250	-9.26%

	2022 Actual
REVENUE SUMMARY	
Total	0

	2022 Actual	2023 Estimate	2024 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services	31	1,000	1,000
Contractual Service	628	500	500
Public Utility Services	0	1,250	0
	659	2,750	1,500
Commodities			
Office & Shop Supplies	0	250	250
Vehicle & Equipment Supplies	922	1,250	1,250
Construction & Janitorial Materials	564	1,750	1,750
Miscellaneous Supplies	0	1,000	1,000
	1,486	4,250	4,250
Capital Outlay			
Equipment	0	0	0
	0	0	0
Other			
Equity Transfer	6,500	6,500	6,500
Total Expenditures	8,645	13,500	12,250

GENERAL FUND

DEPARTMENT: Environment Services Allocations

	2022 Actual	2023 Estimate	2024 Budget	Percent Change
EXPENDITURE SUMMARY				
Conservation District	82,500	87,500	90,000	2.86%
Economic Development	240,000	265,000	240,000	-9.43%
Pottawatomie County Extension	241,286	269,936	345,392	27.95%
County Fair Operations	85,000	100,000	100,000	0.00%
Total Expenditures	648,786	722,436	775,392	7.33%

	2022 Actual
REVENUE SUMMARY	
Total	0

2022 Actual	2023 Estimate	2024 Budget
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Conservation District	82,500	87,500	90,000
Economic Development	240,000	265,000	240,000
Pottawatomie County Extension	241,286	269,936	345,392
County Fair	85,000	100,000	100,000
Total Expenditures	648,786	722,436	775,392

BOND & INTEREST FUNDS

The Bond & Interest Funds were established for the collection of assessment taxes and the payment of debt related to the bonds issued to fund these improvements. No taxes are levied for this fund. K.S.A. 10-113 allows for a fund for the purpose of paying principal and interest costs of General Obligation Bonds.

		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		1,354,679	1,534,689	218,827
Special Assessments	5119	1,911,438	2,762,565	3,345,232
Bond/NFW Proceeds	5704	46,799		
Transfer In	5702	701,382		
TOTAL REVENUES		2,659,619	2,762,565	3,345,232
Principal	8410	1,336,400	1,781,400	2,286,600
Interest	8420	521,709	981,165	1,058,632
Service Charge	8430			
Equity Transfer	8940	581,918		
Other	8960	39,582	1,315,862	218,827
TOTAL EXPENDITURES		2,479,609	4,078,427	3,564,059
UNRESERVED FUND BALANCE 12/31		1,534,689	218,827	0
BUDGET AUTHORITY		3,940,592	4,078,427	3,564,059

BONDS	SERIES #	Interest	Principal	Total
FOSTORIA SEWER BONDS	1995	1,246	1,600	2,846
WM2 / EC3	2014A	21,858	130,000	151,858
NR2 / WW3	2015A	28,550	60,000	88,550
EC4 / NR3 / WM3 / BR2	2016A	51,200	335,000	386,200
EC5 / FL2 / NR4 / SR3 / WM4	2017A	63,253	165,000	228,253
BR3 / JSG / NR5 / WM5 / WW3	2018A	113,769	205,000	318,769
2021A BOND ISSUE	2021A	165,375	290,000	455,375
2022A BOND ISSUE	2022A	113,381	100,000	213,381
2023A BOND ISSUE	2023A	500,000	1,000,000	1,500,000
		1,058,632	2,286,600	3,345,232

COURT TRUSTEE FUND

K.S.A.20-380 allows for a fund for the purpose of defraying the expenses of the Court Trustees office. The Court Trustee enforces child support orders for the District Court. Money is collected from each of the District Courts for child support cases to pay for this operation. No property taxes are levied for this purpose.

CODE	2022 Actual	2023 Estimate	2024 Budget
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UNRESERVED FUND BALANCE 1/1		494	501	551
Other Fees, Permits	5206			
Other Revenues	5707			
Use of Money	5601	7	100	50
TOTAL REVENUES		7	100	50
Personnel Services	8110			
Employee Benefits	8116			
Contractual Services	8200			
Commodities	8300			
Capital Outlays	8800		50	601
TOTAL EXPENDITURES		0	50	601
UNRESERVED FUND BALANCE 12/31		501	551	0
BUDGET AUTHORITY		594	694	601

POTTAWATOMIE COUNTY 911 FUND

Effective in 2012, the Kansas 911 Act sets out the fees required for each prepaid wireless phone purchased as well as all phone services capable of contacting a Public Safety Answering Point. Proceeds from 911 fees may be used for implementation of 911 services, purchase of and upgrades to 911 equipment, maintenance and license fees for 911 equipment, installation costs and monthly charges from service suppliers, capital improvements, fees for such equipment and training of personnel to operate such equipment.

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		393,500	407,307	258,771
Franchise	5109	181,248	175,000	180,000
Interest On Idle Funds	5601	5,454	500	1,000
Other Revenue	5707	1,338	500	500
TOTAL REVENUES		188,040	176,000	181,500
Expenditures				
Contractual Services				
Fees for Services	8220	3,885	10,000	10,000
Repairs and Service	8230	2,657	6,000	6,000
Contractual Services	8240	114,595	175,000	250,000
Training	8270	1,397	5,000	5,000
Rentals	8280	15,291	5,000	20,000
Public Utility Services	8290	34,873	40,000	80,000
Postage	8295		500	500
Total Contractual Services		172,698	241,500	371,500
Commodities				
Office & Shop Supplies	8340		1,000	1,000
Computer Supplies	8381		5,000	5,000
Parts and Equipment	8375	1,535	5,000	5,000
Inventory	8387		1,000	1,000
Total Commodities		1,535	12,000	12,000
Capital Outlay				
Equipment	8850		51,036	36,771
Computer Equipment	8835		10,000	10,000
Computer Software	8836		10,000	10,000
Total Capital Outlay		-	71,036	56,771
TOTAL EXPENDITURES		174,233	324,536	440,271
UNRESERVED FUND BALANCE 12/31		407,307	258,771	-
BUDGET AUTHORITY		305,964	439,536	440,271

HISTORICAL SOCIETY FUND

K.S.A.19-2651 allows for a fund to provide for the preservation of historical records.

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		119,805	132,047	57,526
Ad Valorem	5101	50,763	52,758	54,296
Delinquent	5102	98	299	
Motor Vehicle	5103	2,303	2,071	2,306
RV	5114	61	46	52
16/20M Trucks	5123	48	47	40
Watercraft	5130	17	19	10
Commercial Vehicle	4563	202	192	85
Other Revenue	5707			
TOTAL REVENUES		53,492	55,432	56,789
Contractual Services	8200			
Commodities	8300		129,953	
Allocations	8500	41,250		114,315
Capital Outlays	8800			
Other	8900			
TOTAL EXPENDITURES		41,250	129,953	114,315
UNRESERVED FUND BALANCE 12/31		132,047	57,526	0
BUDGET AUTHORITY		98,334	129,953	114,315

Estimated Assessed Tangible Valuation July 1, 2023 775,650,341
 Estimated Mill Levy 0.070

SPECIAL ALCOHOL PROGRAM FUND

K.S.A.79-41a04 allows for a fund that provides for special alcohol and drug programs, for the purchase, establishment, maintenance or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers. The money comes from the local alcohol tax from which one third (1/3) of the money distributed to the County Treasurer supports this fund. No property taxes are levied for this purpose.

CODE	2022 Actual	2023 Estimate	2024 Budget
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UNRESERVED FUND BALANCE 1/1		79,417	84,540	37,217
Local Alcoholic Liquor	5104	21,123	17,000	17,000
Other Revenues	5707			
TOTAL REVENUES		21,123	17,000	17,000
Contractual Services	8200			
Commodities	8300			
Allocations	8500	16,000	64,323	54,217
Capital Outlay	8800			
TOTAL EXPENDITURES		16,000	64,323	54,217
UNRESERVED FUND BALANCE 12/31		84,540	37,217	0
BUDGET AUTHORITY		49,094	64,323	54,217

SPECIAL PARKS & RECREATION FUND

K.S.A.79-41a04 allows for a fund that provides for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities. The money for this fund comes from the local alcoholic liquor tax from which one third (1/3) of the money distributed to the County Treasurer supports this fund. No property taxes are levied for this purpose.

CODE	2022 Actual	2023 Estimate	2024 Budget
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		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		141,722	149,263	76,132
Local Alcoholic Liquor	5104	11,041	8,391	8,000
TOTAL REVENUES		11,041	8,391	8,000
Allocations	8500	3,500	81,522	84,132
TOTAL EXPENDITURES		3,500	81,522	84,132
UNRESERVED FUND BALANCE 12/31		149,263	76,132	0
BUDGET AUTHORITY		73,561	81,522	84,132

TORT LIABILITY FUND

K.S.A. 75-6110 allows for a fund to cover the cost of the County for providing its defense or the defense of its employees, and for the payment of claims and other direct or indirect costs resulting from the implementation. The Statute does not place a levy limit on the amount of taxes the County levies.

CODE	2022 Actual	2023 Estimate	2024 Budget
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		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		204,642	217,518	104,933
Ad Valorem	5101	119,654	124,358	127,982
Delinquent	5102	226	700	
Motor Vehicle	5103	5,431	4,881	5,434
RV	5114	144	108	124
16/20M Trucks	5123	113	111	50
Watercraft	5130	40	44	30
Commercial Vehicle	4563	476	452	201
Budgeted Transfer	5711			
TOTAL REVENUES		126,084	130,654	133,821
Contractual Services	8200	113,208	243,239	238,754
Allocations	8500			
Other	8900			
TOTAL EXPENDITURES		113,208	243,239	238,754
UNRESERVED FUND BALANCE 12/31		217,518	104,933	0
BUDGET AUTHORITY		217,102	243,239	238,754

Estimated Assessed Tangible Valuation July 1, 2023	775,650,341
Estimated Mill Levy	0.165

REGIONAL LIBRARY FUND

K.S.A.12-1234 allows for a fund that contributes to the maintenance of the regional library. The cost of the Regional Library is split between the Pottawatomie and Wabaunsee Counties, based on the valuation and population of each. The valuation and population within the Cities of Wamego and Manhattan are not used for this calculation nor is the property in each of these two cities taxed for the Regional Library.

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		3,867	2,936	1,805
Ad Valorem	5101	421,067	448,696	489,303
Delinquent	5102	831	1,450	
Motor Vehicle	5103	18,405	16,123	18,369
RV	5114	527	380	441
16/20M Trucks	5123	447	422	37
Watercraft	5130	141	193	180
Commercial Vehicle	4563	1,330	1,370	666
Other Revenue	5707			
TOTAL REVENUES		442,748	468,634	508,996
Allocations	8500	443,679	469,765	510,801
Other	8900			
TOTAL EXPENDITURES		443,679	469,765	510,801
UNRESERVED FUND BALANCE 12/31		2,936	1,805	0
BUDGET AUTHORITY		443,679	469,765	510,801

Estimated Assessed Tangible Valuation July 1, 2023 658,850,046
 Estimated Mill Levy 0.743

Revenue Neutral Rate 0.763
 Entity Exceeds Revenue Neutral Rate? Yes

Shared Cost of Library operations calculation: Total amount requested 634,201

Population 50% Of Calculation: 317,100.50

Pottawatomie County	26,273		
Less: Wamego	-4,879		
Manhattan	-2		
Net Pottawatomie District		21,392	75.29%
Wabaunsee County		7,019	24.71%
Total Population		28,411	100.00%
Pottawatomie County Portion for Population:	\$317,100.50 x 75.29% =>		238,760

Valuation 50% Of Calculation: 317,100.50

Pottawatomie County	775,650,341		
Less: Wamego	-56,457,387		
Manhattan	-60,342,908		
Net Pottawatomie District		658,850,046	85.22%
Wabaunsee County		114,257,698	14.78%
Total Valuation		773,107,744	100.00%
Pottawatomie County Portion for Valuation:	\$317,100.50 x 85.22% =>		270,236
Total Pottawatomie County Portion		80.26%	508,996

REGIONAL LIBRARY EMPLOYEE BENEFIT FUND

K.S.A. 12-16, 102 allows for a fund to levy tax to offset the employer's share of any employee benefits.

CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		169	110
Ad Valorem	5101	49,427	54,443
Delinquent	5102	95	169
Motor Vehicle	5103	2,148	1,889
RV	5114	61	45
16/20M Trucks	5123	52	49
Watercraft	5130	16	19
Commercial Vehicle	4563	156	161
Other Revenue	5707		
TOTAL REVENUES		51,955	56,775
Allocations	8500	52,014	56,590
Other	8900		
TOTAL EXPENDITURES		52,014	56,590
UNRESERVED FUND BALANCE 12/31		110	295
BUDGET AUTHORITY		52,014	56,590

Estimated Assessed Tangible Valuation July 1, 2023 658,850,046
 Estimated Mill Levy 0.084

Shared Cost of Library operations calculation:	Total amount requested	71,545
Population 50% Of Calculation:	35,772.50	
Pottawatomie County	26,273	
Less: Wamego	-4,879	
Manhattan	-2	
Net Pottawatomie District	21,392	75.29%
Wabaunsee County	7,019	24.71%
Total Population	28,411	100.00%
Pottawatomie County Portion for Population:	\$35,772.50 X 75.29% =>	26,935
Valuation 50% Of Calculation:	35,772.50	
Pottawatomie County	775,650,341	
Less: Wamego	-56,457,387	
Manhattan	-60,342,908	
Net Pottawatomie District	658,850,046	85.22%
Wabaunsee County	114,257,698	14.78%
Total Valuation	773,107,744	
Pottawatomie County Portion for Valuation:	\$35,772.50 X 85.22% =>	30,486
Total County Portion	80.26%	<u>57,421</u>

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 The amount levied for this fund shall be included in the Regional library general fund on the Computation Page

SPECIAL NOXIOUS WEED FUND

K.S.A.2-1322, 1318 allows for a fund that provides for the purchase and sale of chemicals and equipment for the use in eradication of noxious weeds in the county. The county levies a tax in the General Fund, Noxious Weed Department for the initial purchase of the chemical then sells the chemical at 75% of its costs per statute. The revenue generated from the sale is receipted into the Special Noxious Weed Fund where it is used to purchase more chemical and equipment for the application of the chemical.

2022 Actual	2023 Estimate	2024 Budget
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UNRESERVED FUND BALANCE 1/1	92,247	52,720	52,720	
Chemical Sales	198,867	225,000	225,000	
Reimbursements				
Special Assessments				
Cancel Prior Year Encumbrance				
TOTAL REVENUES	198,867	225,000	225,000	
Contractual Services	70			
Commodities	228,397	210,000	262,720	
Capital Outlay	9,927	15,000	15,000	
Transfers				
TOTAL EXPENDITURES	238,394	225,000	277,720	
UNRESERVED FUND BALANCE 12/31	52,720	52,720	0	
BUDGET AUTHORITY	273,084	269,163	277,720	

RURAL HIGHWAY SYSTEM FUND

K.S.A.68-596 allows for a fund to be used for the construction, reconstruction, improvement, repair and maintenance of "local service roads" and bridges and culverts located thereon within the County, and for the purchase of tools, machinery and equipment to be used upon such roads and to pay a portion of the principal and interest on bonds. The property within incorporated cities is not subject to this levy.

		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		2,823,380	2,738,013	1,933,451
Ad Valorem	5101	3,883,835	3,989,447	4,025,000
Delinquent	5102	5,843	9,912	
Motor Vehicle	5103	137,628	120,416	145,266
RV	5114	4,158	2,968	3,755
16/20M Trucks	5123	3,729	3,491	3,400
Watercraft	5130	1,160	1,495	2,214
Commercial Vehicle	4563	9,641	9,360	4,560
Contracted Services	5304	19,404	12,337	
Reimbursements	5501			
Rent	5602	169		
Other Revenue	5707			
Cancel Prior Year Encumbrance	5703	15,611		
Grant Proceeds	5708			
TOTAL REVENUES		4,081,178	4,149,426	4,184,195
Expenditures				
Personnel Services				
	Gross Wages 8110	122,917	263,500	274,687
	Benefit Pay 8116		100,000	100,000
Total Personnel Services		122,917	363,500	374,687
Contractual Services				
	Prof. Serv. & Membership 8210	33,820	75,000	80,000
	Fees for Services 8220	1,698	28,820	29,000
	Repairs and Service 8230			
	Contractual Services 8240	1,092,066	1,157,750	1,744,000
	Printing & Advertising 8250	669	1,000	1,000
	Rentals 8280	3,550	10,000	15,000
	Postage 8295	5		
Total Contractual Services		1,131,808	1,272,570	1,869,000
Commodities				
	Shop Supplies 8345			
	Tools 8346			
	Signs 8351	6,616	25,000	28,000
	Culverts 8352	41,990	250,000	250,000
	Tubes 8353	23,225	50,000	50,000
	Safety Items 8355			
	Construction & Janitorial Materials 8360	23,250	38,000	45,000
	Rock 8361	913,758	1,239,945	1,250,000
	Chips 8362			
	BM2 8363			
	Seal Oil 8364			
	Concrete 8366	944	6,000	7,000
	Steel 8367	16,320	125,000	125,000
	Fuel 8371			
	Easements 8386	2,479	10,000	10,000
Total Commodities		1,028,582	1,743,945	1,765,000

RURAL HIGHWAY SYSTEM FUND (Continued)

	CODE	2022 Actual	2023 Estimate	2024 Budget
Transfers & Grant Expenditures				
Transfers Out	8911	1,883,238	1,573,973	2,108,959
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		1,883,238	1,573,973	2,108,959
TOTAL EXPENDITURES		4,166,545	4,953,988	6,117,646
UNRESERVED FUND BALANCE 12/31		2,738,013	1,933,451	0
BUDGET AUTHORITY		4,546,000	6,453,988	6,117,646

Estimated Assessed Tangible Valuation July 1, 2023 **607,408,184**
 Estimated Mill Levy **6.627**

Revenue Neutral Rate **6.567**
 Entity Exceeds Revenue Neutral Rate? **Yes**

Total County Assessed Valuation 775,650,341
 Less: Incorporated City Valuations

Belvue	3,374,503
Emmett	936,568
Havensville	558,262
Louisville	686,466
Manhattan	60,342,908
Olsburg	1,771,017
Onaga	4,549,067
St. George	9,670,852
St. Marys	23,632,238
Wamego	56,457,387
Westmoreland	5,771,557
Wheaton	- 491,332

Total Incorporated City Valuation **(168,242,157)**

TOTAL VALUATION FOR RURAL HIGHWAY FUND 607,408,184

OFFENDER REGISTRATION FUND

K.S.A. 22-4904 allows for a special fund for collection of Offender Registration fees. These funds are to be used solely for law enforcement and criminal prosecution purposes. There are no taxes levied for this fund.

CODE	2022 Actual	2023 Estimate	2024 Budget
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UNRESERVED FUND BALANCE 1/1		39,495	46,254	28,848
Registration Fees	5206	7,660	15,000	15,000
Other Revenues	5707			
TOTAL REVENUES		7,660	15,000	15,000
Contractual Services	8200			
Commodities	8300	901	32,406	43,848
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		901	32,406	43,848
UNRESERVED FUND BALANCE 12/31		46,254	28,848	0
BUDGET AUTHORITY		37,089	32,406	43,848

CONCEALED CARRY FUND

K.S.A. 75-7c05 allows for a special fund for collection of Concealed Carry fees. These funds are to be used solely for the purpose of administering the Concealed Carry Act. There are no taxes levied for this fund. This fund was established during 2018.

CODE	2022 Actual	2023 Estimate	2024 Budget
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UNRESERVED FUND BALANCE 1/1		13,839	15,821	15,821
Registration Fees	5206	1,982	10,000	10,000
Other Revenues	5707			
Transfer from General Fund	5711			
TOTAL REVENUES		1,982	10,000	10,000
Contractual Services	8200			
Commodities	8300		10,000	25,821
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		0	10,000	25,821
UNRESERVED FUND BALANCE 12/31		15,821	15,821	0
BUDGET AUTHORITY		20,966	23,839	25,821

MUNICIPALITIES FIGHT ADDICTION FUND

K.S.A. 75-777 and House Bill 2082 provides for the establishment by counties of a "fight addiction fund". These funds are to be used solely to prevent, reduce, treat, or mitigate the effects of substance abuse or addiction. There are no taxes levied for this fund. This fund was established during 2023.

CODE	2022 Actual	2023 Estimate	2024 Budget
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		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		0	0	138,000
Other Revenues	5206			
Grant Proceeds	5708		100,000	100,000
Transfer from General Fund	5711		38,000	
TOTAL REVENUES		0	138,000	100,000
Contractual Services	8200			
Commodities	8300			238,000
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		0	0	238,000
UNRESERVED FUND BALANCE 12/31		0	138,000	0
BUDGET AUTHORITY		0	0	238,000

WATER
Timber Creek

K.S.A.19-3541 allows the governing body to establish a schedule of charges to carry out the operations of this water district. The Statute does not place a levy limit on the amount of taxes or service charges the County may assess on the users.

		2022	2023	2024
		Actual	Estimate	Budget
CODE				
UNRESERVED FUND BALANCE 1/1		205,487	223,803	191,399
Receipts				
	Water Sales 5210	213,163	200,000	200,000
	Sales Tax 5160	507		
	Other Revenues 5707	1,213		
	Prior year encumbrances cancelled	79		
	Grant Revenue 5708			
TOTAL REVENUES		214,962	200,000	200,000
Expenditures				
Personnel Services				
	Gross Wages 8110	49,746	60,000	64,769
	Benefit Pay 8120	27,364	29,615	35,630
Total Personnel Services		77,110	89,615	100,399
Contractual Services				
	Prof. Serv. & Membership 8210	100	1,000	1,000
	Fees for Services 8220	3,721	7,000	7,000
	Repairs and Service 8230	2,779	10,000	12,000
	Contractual Services 8240	4,364	7,000	10,000
	Insurance 8245	1,229	2,600	3,000
	Printing & Advertising 8250	145		
	Travel & Sustenance 8260	186	1,100	1,000
	Training 8270	2,945	550	1,000
	Rentals 8280		2,600	3,000
	Public Utility Services 8290	11,888	14,650	14,500
	Postage 8295	1,243	2,000	2,000
Total Contractual Services		28,600	48,500	54,500
Commodities				
	Office & Shop Supplies 8340	171	1,000	2,500
	Tools 8346	1,519	1,500	2,500
	Safety 8355	31	500	500
	Construction & Janitorial Materials 8360	5,584	10,600	11,000
	Fuel 8371	3,845	5,000	5,000
	Tires 8373	802	1,500	2,000
	Parts and Equipment 8375	821	3,500	5,000
	Computer Supplies 8381	191	100	1,000
	Inventory <\$500 8387		600	1,000
Total Commodities		12,964	24,300	30,500
Capital Outlay				
	Building & Improvements 8820	197		90,000
	Vehicles 8840	16,010		
	Equipment 8850	2,406	4,989	35,000
	Computer Equipment 8835			
	Computer Software 8836			
Total Capital Outlay		18,613	4,989	125,000
Transfers & Grant Expenditures				
	Transfer to Reserve 8911	59,359	65,000	81,000
	Grant Expenditures 6000			
Total Transfers & Grant Expenditures		59,359	65,000	81,000
TOTAL EXPENDITURES		196,646	232,404	391,399
UNRESERVED FUND BALANCE 12/31		223,803	191,399	
BUDGET AUTHORITY		246,797	281,694	391,399

SEWER
Blue Township

K.S.A. 19-27a09 allows the governing body to establish service charges for the maintenance and operation of the sewer district. The Statute does not place a levy limit on the amount of taxes or service charges the County may assess to the users in the sewer district.

		CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1			1,540,528	1,873,616	1,676,901
Receipts					
	Sewer Service Charge	5210	1,352,713	1,200,000	1,200,000
	Fees & Permits	5206	2,750		
	Contracted Services	5304	780		
	Sales	5301			
	Other Revenue	5707	2,043		
	Transfer from Reserve	5711			
	Grant Revenue	5708	1,375		
	Prior Year Encumbrance Cancelled		23,930		
TOTAL REVENUES			1,383,591	1,200,000	1,200,000
Expenditures					
Personnel Services					
	Gross Wages	8100	62,007	75,000	80,834
	Benefit Pay	8116	32,948	40,615	40,660
Total Personnel Services			94,955	115,615	121,494
Contractual Services					
	Prof. Serv. & Membership	8210		6,000	6,000
	Fees for Services	8220	5,437	4,000	5,000
	Repairs and Service	8230		5,000	5,500
	Contractual Services	8240	589,431	800,000	1,000,000
	Insurance	8245	2,966	10,000	5,000
	Printing & Advertising	8250	1,030	1,000	1,500
	Travel & Sustenance	8260	186	1,000	1,000
	Training	8270	2,750	1,000	1,000
	Rentals	8280		3,000	3,000
	Public Utility Services	8290	14,966	25,000	25,000
	Postage	8295	5,241	7,000	7,000
Total Contractual Services			622,007	863,000	1,060,000
Commodities					
	Office & Shop Supplies	8340	346	2,500	2,500
	Tools	8346	1,242	1,500	2,500
	Safety Items	8355	31	500	500
	Construction & Janitorial Materials	8360	4,940	5,000	6,500
	Fuel	8371	3,845	5,000	5,000
	Tires	8373	801	1,500	2,000
	Parts and Equipment	8375	852	5,000	5,000
	Computer Supplies	8381	441	500	1,000
	Inventory <\$500	8387		600	1,000
	Easements	8386		1,000	1,000
Total Commodities			12,498	23,100	27,000
Capital Outlay					
	Building & Improvements	8820	197	20,000	1,323,407
	Vehicles	8840	16,010		
	Equipment	8850	2,406	50,000	15,000
	Computer Equipment	8835	2,462		
	Computer Software	8836			
Total Capital Outlay			21,075	70,000	1,338,407
Transfers & Grant Expenditures					
	Debt Repayment	8410	164,993	165,000	165,000
	Transfer to Reserve	8911	134,975	160,000	165,000
	Grant Expenditures	6000			
Total Transfers & Grant Expenditures			299,968	325,000	330,000
TOTAL EXPENDITURES			1,050,503	1,396,715	2,876,901
UNRESERVED FUND BALANCE 12/31			1,873,616	1,676,901	
BUDGET AUTHORITY			1,318,850	2,021,715	2,876,901

SEWER Brook Ridge Operations

K.S.A. 19-27a09 allows the governing body to establish service charges for the maintenance and operation of the sewer district. The Statute does not place a levy limit on the amount of taxes or service charges the County may assess to the users in the sewer district.

		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		91,206	112,144	59,644
Receipts				
Sewer Service Charge	5210	25,547	25,000	25,000
Other Revenue	5707	150		
Transfer from Reserve	5711			
Prior Year Encumbrance Cancelled		1		
TOTAL REVENUES		25,698	25,000	25,000
Expenditures				
Contractual Services				
Prof. Serv. & Membership	8210			
Fees for Services	8220	482	500	500
Repairs and Service	8230		1,000	1,000
Contractual Services	8240	2,553	15,000	15,000
Insurance	8245	114	500	500
Travel & Sustenance	8260			
Training	8270			
Public Utility Services	8290	1,474	4,000	4,000
Postage	8295	131	1,000	1,000
Total Contractual Services		4,754	22,000	22,000
Commodities				
Books & Reference Mat.	8330		500	
Office & Shop Supplies	8340	6		500
Construction & Janitorial Materials	8360			
Vehicle & Equipment Supplies	8370			
Fuel	8371		5,000	5,000
Parts and Equipment	8375		5,000	5,000
Computer Supplies	8381			
Total Commodities		6	10,500	10,500
Capital Outlay				
Building & Improvements	8820			
Equipment	8850		45,000	52,144
Computer Equipment	8835			
Computer Software	8836			
Total Capital Outlay		-	45,000	52,144
Transfers				
Debt Repayment	8911			
Transfer to Reserve	8911			
Total Transfers		-	-	-
TOTAL EXPENDITURES		4,760	77,500	84,644
UNRESERVED FUND BALANCE 12/31		112,144	59,644	-
BUDGET AUTHORITY		77,500	77,500	84,644

SEWER
Fostoria Operations

K.S.A.19-27a09 allows the governing body to establish a schedule of charges to carry out the operations of this sewer district. The governing body has established that a set amount per user be placed in the operations fund to defer the cost of normal operations and maintenance.

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		23,085	21,999	15,755
Service Charges	5707	1,765	3,500	3,500
TOTAL REVENUES		1,765	3,500	3,500
Personnel Services	8100			
Contractual Services	8200	2,851	4,744	14,255
Commodities	8300		5,000	5,000
Capital Outlay	8800			
TOTAL EXPENDITURES		2,851	9,744	19,255
UNRESERVED FUND BALANCE 12/31		21,999	15,755	0
BUDGET AUTHORITY		18,163	19,000	19,255

FIRE DISTRICT JOINT NO. 1 ST MARYS

K.S.A. 19-3610 provides for a fire district to contract with a city to provide fire services in said district. The statute places no limit on the tax levy for a contract. Fire District Joint No. 1 has a contract with the City of St. Marys. This fund was closed out in 2016. The Consolidated district will contract for the same 4.5 mills.

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Other Revenue	5707			
TOTAL REVENUES		0	200	200
Allocations	8500			
Close Fund to Consolidated Fire District #1	8900		200	200
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		100	200	200

Estimated Assessed Tangible Valuation July 1, 2023 20,783,154

COUNTY	July 1, 2023 Estimated Assessed Valuation
Pottawatomie County	20,783,154
Wabaunsee County	
Total	20,783,154

COUNTY	Motor Vehicle	RV	16/20M Trucks	Comm Veh
Pottawatomie County				
Wabaunsee County				
Total	0	0	0	0

**FIRE DISTRICT NO. 2
HAVENSVILLE**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1				
		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenues	5707			
Grant Proceeds	5708			
TOTAL REVENUES		0	200	200
Contractual Services	8200			
Commodities	8300			
Debt Service	8400			
Capital Outlays	8800			
Close Fund to Consolidated Fire District #1	8900		200	200
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31				
		0	0	0
BUDGET AUTHORITY		113	200	200

Estimated Assessed Tangible Valuation July 1, 2023	9,679,566
Estimated Mill Levy	0.000

**FIRE DISTRICT JOINT NO. 3
ONAGA**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		138,743	111,023	74,428
Ad Valorem	5101	47,531	50,021	50,023
Delinquent	5102	20	182	
Motor Vehicle	5103	2,651	2,672	2,805
RV	5114	97	67	84
16/20M Trucks	5123	462	258	228
Watercraft	5130	12	14	21
Commercial Vehicle	4563	177	180	90
Sales	5301			
Reimbursements	5501			
Prior Year Cancelled Checks	5701	1752		
Other Revenues	5707	85	11	
Grant Proceeds	5708			
TOTAL REVENUES		52,787	53,405	53,251
Expenditures				
Contractual Services				
Fees for Services	8220	61	1,000	1,000
Repairs and Service	8230	2,625	7,000	7,000
Contractual Services	8240	3,266	7,500	7,500
Insurance	8245	5,294	7,500	7,500
Public Utility Services	8290	1,232	2,000	2,000
Postage	8295			
Total Contractual Services		12,478	25,000	25,000
Commodities				
Food Meals Clothing	8310, 8320	1,234	1,000	1,000
Miscellaneous Supplies	8350	3,211	1,000	1,000
Safety Items	8355		6,000	6,000
Construction & Janitorial Materials	8360	1,384	1,000	1,000
Fuel	8371	2,416	2,000	2,000
Parts and Equipment	8375	7,532	13,000	13,000
Computer Supplies	8381		500	500
Inventory <\$500	8387		500	500
Total Commodities		15,777	25,000	25,000
Capital Outlay				
Building & Improvements	8820		5,000	5,000
Equipment	8850		10,000	47,679
Shop Furniture & Equipment	8831			
Computer Equipment	8835			
Computer Software	8836			
Motor Vehicles	8840	52,252	25,000	25,000
Lease Purchase	8890			
Total Capital Outlay		52,252	40,000	77,679

FIRE DISTRICT JOINT NO. 3 (Continued)
ONAGA

		CODE	2022 Actual	2023 Estimate	2024 Budget
Transfers	Transfer to Reserve	8911			
	Transfer to Bond Funds	8940			
	Total Transfers		0	0	0
Grant Expenditures	Grant Contractual Services				
	Grant Commodities				
	Grant Capital Outlay				
	Total Grant Expenditures		0	0	0
	TOTAL EXPENDITURES		80,507	90,000	127,679
	UNRESERVED FUND BALANCE 12/31		111,023	74,428	0
	BUDGET AUTHORITY		108,649	134,166	127,679

Estimated Assessed Tangible Valuation July 1, 2023	16,514,822
Estimated Mill Levy	3.029
Revenue Neutral Rate	3.029
Entity Exceeds Revenue Neutral Rate?	No

3.022

COUNTY	July 1, 2023 Estimated Assessed Valuation
Pottawatomie County	14,637,937
Marshall County	142,304
Nemaha County	1,734,581
Total	16,514,822

14,637,937
142,304
1,734,581

16,514,822

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft Tax	Commercial Vehicle
Pottawatomie County	2,504	81	21	21	90
Marshall County	28	1	1		
Nemaha County	273	2	206		
Total	2,805	84	228	21	90

**FIRE DISTRICT JOINT NO. 4
WHEATON**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Other Revenues	5707			
Grant Proceeds	5708			
TOTAL REVENUES		0	200	200
Personnel Services	8100			
Contractual Services	8200			
Commodities	8300			
Capital Outlays	8800			
Close Fund to Consolidated Fire District #1	8900		200	200
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		100	200	200

Estimated Assessed Tangible Valuation July 1, 2023	5,619,059
Estimated Mill Levy	0.000

**FIRE DISTRICT NO. 5
BLUE TOWNSHIP**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		148,231	175,016	52,243
Ad Valorem	5101	329,486	370,190	411,939
Delinquent	5102	780	1,823	
Motor Vehicle	5103	34,724	28,786	33,437
RV	5114	593	356	455
16/20M Trucks	5123	267	261	250
Watercraft	5130	344	390	513
Commercial Vehicle	4563	3,241	3,024	1,768
Sales	5301			
Contracted Services	5304			
Reimbursements	5501			
Other Revenues	5707	221	47	
Grant Proceeds	5708	2,648	3,050	
Cancelled Encumbrances/Prior Year Exp	5701			
TOTAL REVENUES		372,304	407,927	448,362
Expenditures				
Personnel Services				
Gross Wages	8110	3,600	4,000	4,000
Benefit Pay	8120	921	600	1,000
Total Personnel Services		4,521	4,600	5,000
Contractual Services				
Prof. Serv. & Membership	8210		250	305
Fees for Services	8220	1,670	5,500	1,180
Repairs and Service	8230	17,115	18,500	16,000
Contractual Services	8240	10,735	7,500	12,835
Insurance	8245	6,985	7,500	7,500
Printing & Advertising	8250		750	750
Training	8270		1,000	1,500
Rentals	8280	1,380	1,000	1,220
Public Utility Services	8290	18,682	17,000	19,860
Postage	8295		350	350
Total Contractual Services		56,567	59,350	61,500
Commodities				
Food Meals Clothing	8310, 8320	1,188	2,500	4,500
Medical Supplies	8322		1,000	1,000
Books & Reference Materials	8330	82	500	120
Office & Shop Supplies	8340, 8345	559	2,250	1,200
Miscellaneous Supplies	8350	4,476	2,000	5,000
Safety Items	8355		1,500	750
Construction & Janitorial Materials	8360	790	3,000	1,250
Fuel	8371	5,331	4,500	5,500
Parts and Equipment	8375	3,926	4,000	4,000
Computer Supplies	8381	570	500	500
Inventory <\$500	8387	332		
Total Commodities		17,254	21,750	23,820

FIRE DISTRICT NO. 5 (Continued)
BLUE TOWNSHIP

		CODE	2022 Actual	2023 Estimate	2024 Budget
Capital Outlay					
	Building & Improvements	8820			
	Equipment	8850	16,327		
	Shop Furniture & Equipment	8831			
	Computer Equipment	8835			
	Computer Software	8836			
	Motor Vehicles	8840			
	Lease Purchase	8890		75,000	45,000
Total Capital Outlay			16,327	75,000	45,000
Transfers					
	Transfer to Reserve	8911	250,850	370,000	365,285
	Transfer to Bond Funds	8940			
Total Transfers			250,850	370,000	365,285
Grant Expenditures					
	Grant Contractual Services				
	Grant Commodities				
	Grant Capital Outlay				
Total Grant Expenditures			0	0	0
TOTAL EXPENDITURES			345,519	530,700	500,605
UNRESERVED FUND BALANCE 12/31			175,016	52,243	0
BUDGET AUTHORITY			384,550	530,700	500,605

Estimated Assessed Tangible Valuation July 1, 2023 91,367,295
Estimated Mill Levy 4.509

Revenue Neutral Rate 4.051
Entity Exceeds Revenue Neutral Rate? Yes

4.508

91,380,525

**FIRE DISTRICT NO. 6
OLSBURG**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenues	5707			
Grant Proceeds	5708			
TOTAL REVENUES		0	200	200
Personnel Services	8100			
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Close Fund to Consolidated	8900		200	200
Grant Expenditures	6000			
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		100	200	200

Estimated Assessed Tangible Valuation July 1, 2023 12,298,940
 Estimated Mill Levy 0.000

**FIRE DISTRICT NO. 7
WAMEGO**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenue	5707			
Cancelled Prior Year Encumbrances				
Grant Proceeds	5708			
TOTAL REVENUES		0	200	200
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Close Fund to Consolidated Fire District #1	8900		200	200
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		100	200	200

Estimated Assessed Tangible Valuation July 1, 2023	19,205,162
Estimated Mill Levy	0.000

**FIRE DISTRICT NO. 8
EMMETT**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1				
		0	0	0
Ad Valorem	5101			
Delinquent	5102	1	200	200
Motor Vehicle	5103			
Lavtr	5110			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenue	5707			
Prior Year Encumbrances Cancelled				
Grant Revenues	5708			
TOTAL REVENUES		1	200	200
Personnel Services	8100			
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Close Fund to Consolidated Fire District #1	8900	1	200	200
TOTAL EXPENDITURES		1	200	200
UNRESERVED FUND BALANCE 12/31				
		0	0	0
BUDGET AUTHORITY		100	200	200

Estimated Assessed Tangible Valuation July 1, 2023	334,575,170
Estimated Mill Levy	0.000

**FIRE DISTRICT NO. 10
ST GEORGE**

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		235	0	0
Ad Valorem	5101			
Delinquent	5102	192	200	2,000
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Sale of Property	5301			
Cancel Prior Year Encumbrances				
Other Revenues	5707			
Grant Proceeds	5708			
TOTAL REVENUES		192	200	2,000
Personnel Services	8100			
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Debt Service	8400			
Capital Outlays	8800			
Close to Consolidated District	8900	427	200	2,000
Grant Expenditures	6000			
TOTAL EXPENDITURES		427	200	2,000
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		610	425	2,000

Estimated Assessed Tangible Valuation July 1, 2023 63,206,265
 Estimated Mill Levy 0.000

CONSOLIDATED FIRE DISTRICT #1

		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		906,938	1,245,788	634,231
Receipts				
Ad Valorem	5101	1,646,217	1,661,637	1,514,942
Delinquent	5102	2,135	2,874	
Motor Vehicle	5103	42,269	37,658	41,062
RV	5114	1,526	1,109	1,265
16/20M Trucks	5123	1,051	969	800
Watercraft	5130	330	409	667
Commercial Vehicle	4563	4,112	2,603	933
Sales	5301	1,075		
Contracted Services	5304			
Reimbursement	5501			
Other Revenues	5707	733	45	
Donations	5710		515	
Transfer from Combined Districts	5711	427		
Grant Proceeds	5708			
Prior Year Encumbrance Cancelled	5701	243,537		
TOTAL REVENUES		1,943,412	1,707,819	1,559,669
Expenditures				
Personnel Services				
Gross Wages	8110	86,855	140,000	150,000
Benefit Pay	8120	37,232	30,600	50,000
Total Personnel Services		124,087	170,600	200,000
Contractual Services				
Prof. Serv. & Membership	8210	100	1,080	1,080
Fees for Services	8220	366	24,600	24,600
Repairs and Service	8230	21,775	30,000	30,000
Contractual Services	8240	26,621	40,699	46,815
Contract with St Marys	8240	85,654	85,654	93,524
Contract with Louisville Twp	8240	4,000	4,000	4,000
Insurance	8245	27,161	30,000	27,000
Printing & Advertising	8250		500	500
Travel & Sustenance	8260	125	10,000	10,000
Training	8270	680	20,000	20,000
Rentals	8280			
Public Utility Services	8290	31,864	45,040	39,761
Postage	8295	12	200	200
Total Contractual Services		198,358	291,773	297,480
Commodities				
Food Meals Clothing	8310, 8320	6,950	5,000	13,000
Books & Reference Materials	8330		750	1,000
Office & Shop Supplies	8340, 8345	1,029	4,000	9,000
Miscellaneous Supplies	8350	7,091	6,000	6,000
Safety Items	8355	8,010	5,500	5,500
Construction & Janitorial Materials	8360	1,697	6,500	6,500
Vehicle & Equipment Supplies	8370		2,000	
Fuel	8371	13,942	17,000	17,420
Parts and Equipment	8375	25,247	12,000	20,000
Computer Supplies	8381	482	2,500	2,500
Inventory <\$500	8387	2,347	500	500
Total Commodities		66,795	61,750	81,420

CONSOLIDATED FIRE DISTRICT #1 (Continued)

	CODE	2022 Actual	2023 Estimate	2024 Budget
Capital Outlay				
Building & Improvements	8820	2,700	210,000	200,000
Equipment	8850	6,751	147,553	150,000
Shop Furniture & Equipment	8831			
Computer Equipment	8835	950		
Motor Vehicles	8840		400,000	400,000
Lease Purchase	8890			
Total Capital Outlay		10,401	757,553	750,000
Transfers				
Transfer to Reserve	8911	1,080,000	972,700	865,000
Transfer to Bond Funds	8940	124,921	65,000	
Total Transfers		1,204,921	1,037,700	865,000
TOTAL EXPENDITURES		1,604,562	2,319,376	2,193,900
UNRESERVED FUND BALANCE 12/31		1,245,788	634,231	-
BUDGET AUTHORITY		1,728,845	2,585,706	2,193,900

Total District Estimated Assessed Tangible Valuation July 1, 2023 468,210,473
 Estimated Mill Levy 3.236

3.235

Revenue Neutral Rate 3.549
 Entity Exceeds Revenue Neutral Rate? No

COUNTY	July 1, 2023 Estimated Assessed Valuation
Pottawatomie County	465,367,316
Marshall County	2,250,544
Wabaunsee County	592,613
Total	468,210,473

465,513,685
 2,250,544
 592,613
 468,356,842

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft	Commercial Vehicle
Pottawatomie County	40,642	1,245	82	666	846
Marshall County	292	10	141		
Wabaunsee County	128	10	4	1	87
Total	41,062	1,265	227	667	933

BELVUE CEMETERY

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		10,630	10,226	4,752
Ad Valorem	5101	5,868	6,000	6,000
Delinquent	5102	2	50	
Motor Vehicle	5103	204	186	361
Recreational Vehicle	5114	7	7	10
16/20M Trucks	5123	7	5	
Watercraft	5130	1	2	2
Commercial Vehicle	4563	48	81	40
Interest Revenue	5601			
Other Revenue	5707			
TOTAL REVENUES		6,137	6,331	6,413
Other Services And Charges	8200	3,849	11,805	11,165
Supplies/Materials/Parts	8300	2,692		
Capital Outlays	8800			
Distributions	8900			
TOTAL EXPENDITURES		6,541	11,805	11,165
UNRESERVED FUND BALANCE 12/31		10,226	4,752	0
BUDGET AUTHORITY		11,329	11,805	11,165

Estimated Assessed Tangible Valuation July 1, 2023 17,088,477
 Estimated Mill Levy 0.351

.350

Revenue Neutral Rate 0.350
 Entity Exceeds Revenue Neutral Rate? Yes

17,098,734

FAIRVIEW CEMETERY

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		8,725	6,643	1,917
Ad Valorem	5101	1,960	1,977	2,075
Delinquent	5102	2	20	
Motor Vehicle	5103	166	106	135
RV Tax	5114	8	6	13
16/20M Trucks	5123	8	5	
Watercraft	5130			
Commercial Vehicle	4563			
Donations	5710	1,520		
Interest on Idle Funds	5601	24		
TOTAL REVENUES		3,688	2,114	2,223
Other Services And Charges	8200	930	2,000	4,140
Supplies/Materials/Parts	8300			
Capital Outlays	8800	4,840	4,840	
TOTAL EXPENDITURES		5,770	6,840	4,140
UNRESERVED FUND BALANCE 12/31		6,643	1,917	0
BUDGET AUTHORITY		9,094	10,949	4,140

Estimated Assessed Tangible Valuation July 1, 2023 1,073,741
 Estimated Mill Levy 1.932

1.932

Revenue Neutral Rate 1.841
 Entity Exceeds Revenue Neutral Rate? Yes

1,073,741

HAVENSVILLE CEMETERY

		2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		7,832	8,735	6,235
Ad Valorem	5101	3,230	6,000	6,000
Delinquent	5102	14	39	
Motor Vehicle	5103	346	275	325
RV	5114	19	9	11
16/20M Trucks	5123	16	16	1
Watercraft	5130	1	2	3
Commercial Vehicle	4563	7	9	
Other Revenues	5707	246	150	
Donations	5710	500		
Interest	5601	24		
TOTAL REVENUES		4,403	6,500	6,340
Other Services And Charges	8200	3,500	9,000	12,575
Supplies/Materials/Parts	8300			
Capital	8800			
TOTAL EXPENDITURES		3,500	9,000	12,575
UNRESERVED FUND BALANCE 12/31		8,735	6,235	0
BUDGET AUTHORITY		9,522	11,210	12,575

Estimated Assessed Tangible Valuation July 1, 2023	3,007,925
Estimated Mill Levy	1.995

1.977

Revenue Neutral Rate	1.994
Entity Exceeds Revenue Neutral Rate?	Yes

3,035,522

LOUISVILLE CEMETERY

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		13,698	16,996	12,249
Ad Valorem	5101	5,998	6,000	6,000
Delinquent	5102	30	6	
Motor Vehicle	5103	747	616	648
RV	5114	28	24	22
16/20M Trucks	5123	17	17	1
Watercraft	5130	5	6	7
Commercial Vehicle	4563	20	21	13
Interest on Idle Funds	5601	116		
Other Revenues	5707			
Memorials/Donations	5708			
Lot Sale		375		
TOTAL REVENUES		7,336	6,690	6,691
Personnel Services	8100			
Other Services And Charges	8200	4,038	11,437	18,940
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		4,038	11,437	18,940
UNRESERVED FUND BALANCE 12/31		16,996	12,249	0
BUDGET AUTHORITY		14,144	16,437	18,940

Estimated Assessed Tangible Valuation July 1, 2023	16,411,099
Estimated Mill Levy	0.366

.365

Revenue Neutral Rate	0.365
Entity Exceeds Revenue Neutral Rate?	Yes

16,434,799

ST. CLERE CEMETERY

	CODE	2022 Actual	2023 Estimate	2024 Budget
UNRESERVED FUND BALANCE 1/1		17,323	15,914	6,541
Ad Valorem	5101	5,996	6,000	6,000
Delinquent	5102	23	15	
Motor Vehicle	5103	304	312	436
RV	5114	10	23	24
16/20M Trucks	5123	11	9	1
Watercraft	5130	3	5	4
Commercial Vehicle	4563	4	2	85
Interest Income	5601	74		
Other Revenues	5707	576		
Lot Sales		250		
Cancelled Encumbrances				
TOTAL REVENUES		7,251	6,366	6,550
Other Services And Charges	8200	4,860	15,739	13,091
Supplies/Materials/Parts	8300			
Capital Outlays	8800	3,800		
TOTAL EXPENDITURES		8,660	15,739	13,091
UNRESERVED FUND BALANCE 12/31		15,914	6,541	0
BUDGET AUTHORITY		14,315	15,739	13,091

Estimated Assessed Tangible Valuation July 1, 2023	3,482,906
Estimated Mill Levy	1.723

1.722

Revenue Neutral Rate	1.722
Entity Exceeds Revenue Neutral Rate?	Yes

3,483,076

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Special Revenue Funds

Law Enforcement Trust		Deeds Technology		Clerks Technology		Treasurers Technology		Special Auto		Courthouse Xmas Lights	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	11,036	Cash Balance Jan 1	95,992	Cash Balance Jan 1	21,616	Cash Balance Jan 1	54,479	Cash Balance Jan 1	144,969	Cash Balance Jan 1	2,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Forfeitures	974	Fees	38,038	Fees	9,509	Fees	9,509	Fees	209,605	Donations	
		Interest	1,079	Interest	326	Interest	860				
Total Receipts	974	Total Receipts	39,117	Total Receipts	9,835	Total Receipts	10,369	Total Receipts	209,605	Total Receipts	0
Resources Available:	12,010	Resources Available:	135,109	Resources Available	31,451	Resources Available	64,848	Resources Available:	354,574	Resources Available:	2,095
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	1,995	Personnel Services		Personnel Services		Personnel Services		Personnel Services	33,265	Contractual Services	
Commodities		Contractual Services	42,050	Contractual Services	5,663	Contractual Services		Contractual Services	12,501	Commodities	
Capital Outlay		Commodities	7,872	Commodities	1,707	Commodities	540	Commodities	10,919		
		Computers		Computers	1,500	Computers	2,950	Capital Outlay			
		Capital Outlay	17,200	Capital Outlay		Capital Outlay		Transfer to GF	145,969		
Total Expenditures	1,995	Total Expenditures	67,122	Total Expenditures	8,870	Total Expenditures	3,490	Total Expenditures	202,654	Total Expenditures	0
Cash Balance Dec 31	10,015	Cash Balance Dec 31	67,987	Cash Balance Dec 31	22,581	Cash Balance Dec 31	61,358	Cash Balance Dec 31	151,920	Cash Balance Dec 31	2,095

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Special Revenue Funds

Attorney Forfeiture Trust		Attorney Check Fee		Prosecuting Attorney Training		VIN Registration Fees		ARPA Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,704	Cash Balance Jan 1	38,674	Cash Balance Jan 1	5,666	Cash Balance Jan 1	163,365	Cash Balance Jan 1	1,844,848	2,390,444
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeitures		Fees	5,519	Fees	1,878	Fees	30,340	Grant Proceeds	2,368,056	
Total Receipts	0	Total Receipts	5,519	Total Receipts	1,878	Total Receipts	30,340	Total Receipts	2,368,056	2,675,693
Resources Available:	7,704	Resources Available:	44,193	Resources Available	7,544	Resources Available	193,705	Resources Available	4,212,904	5,066,137
Expenditures:		Expenditures:		Expenditures		Expenditures		Expenditures		
Contractual Services		Contractual Services	2,300	Contractual Services	3,204	Contractual Services		Contact Tracing	6,664	
Commodities		Commodities		Commodities		Commodities	3,750	Quarantine Wages	280,082	
		Capital Outlay	6,115					PPE, Cleaning Supplies	22,968	
								Loss of Revenue	278,056	
								Cyber Security	13,971	
								Radio Tower	1,341,526	
								Storm Water Detention	92,130	
Total Expenditures	0	Total Expenditures	8,415	Total Expenditures	3,204	Total Expenditures	3,750	Total Expenditures	2,035,397	2,334,897
Cash Balance Dec 31	7,704	Cash Balance Dec 31	35,778	Cash Balance Dec. 31	4,340	Cash Balance Dec. 31	189,955	Cash Balance Dec. 31	2,177,507	2,731,240

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Utility Reserve Funds

Timbercreek Water Reserve		Blue Twp Sewer Reserve		Fostoria Sewer Reserve		Brook Ridge Sewer Reserve		County Sewer Specials		Stormwater Structures		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	594,633	Cash Balance Jan 1	491,545	Cash Balance Jan 1	22,342	Cash Balance Jan 1	73,725	Cash Balance Jan 1	4,510	Cash Balance Jan 1	4,800	1,191,555
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Operations	59,359	Transfer from Operations	134,975	Service Charges	638	Connection Fees	5,700	Special Taxes	14,443	Other Fees & Permits	3,300	
Reimbursements		Connection Fees	140,612			Transfer In		Transfer In		Transfer In		
		Contracted Services				Reimbursements						
		Reimbursements										
Total Receipts	59,359	Total Receipts	275,587	Total Receipts	638	Total Receipts	5,700	Total Receipts	14,443	Total Receipts	3,300	359,027
Resources Available:	653,992	Resources Available:	767,132	Resources Available:	22,980	Resources Available:	79,425	Resources Available:	18,953	Resources Available:	8,100	1,550,582
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	16,885	Sewer Const. Project	93,281	Contractual Services		Contractual Services		Disbursement	18,953	Contractual Services		
Commodities	1,047	Fees for Services										
Capital Outlay	44,702	Commodities										
		Capital Outlay	1,378									
Total Expenditures	62,634	Total Expenditures	94,659	Total Expenditures	0	Total Expenditures	0	Total Expenditures	18,953	Total Expenditures	0	176,246
Cash Balance Dec 31	591,358	Cash Balance Dec 31	672,473	Cash Balance Dec 31	22,980	Cash Balance Dec 31	79,425	Cash Balance Dec 31	0	Cash Balance Dec 31	8,100	1,374,336

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds - Miscellaneous Reserve Funds

Capital Improvement		Equipment Reserve		Employee Benefit Reserve		PTO/ESL Payout Reserv	
Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	17,555,537	Cash Balance Jan 1	3,027,221	Cash Balance Jan 1	2,000,011	Cash Balance Jan 1	643,318
Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General Fund	6,000,000	Transfer from General Fund	1,642,500	Transfer from General Fund	250,000	Transfer from General Fund	250,000
Grant Proceeds		Insurance Proceeds	58,124	Fees			
Contracted Services		Landfill Scale Fee	4,806				
Landfill Scale Fee		Recycling Fees	4,063				
Reimbursements	4,825	Sales	194,835				
		Reimbursements	15,234				
Total Receipts	6,004,825	Total Receipts	1,919,562	Total Receipts	250,000	Total Receipts	250,000
Resources Available:	23,560,362	Resources Available:	4,946,783	Resources Available:	2,250,011	Resources Available:	893,318
Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Fleet Facility	9,650	Buildings & Improvements	3,355	Contractual Services		Personnel Services	91,222
R&B Old Shop Reno	32,260	Computer Hardware	45,405				
Public Works Reno	7,786	Contractual Services	12,115				
Transfer Station Scale House	110,666	Office Furniture & Equip	12,281				
Transfer Station Liner	2,143	Vehicles	780,752				
Belvue Bridge	160,075	Equipment	1,072,268				
Other Projects							
Total Expenditures	322,580	Total Expenditures	1,926,176	Total Expenditures	0	Total Expenditures	91,222
Cash Balance Dec 31	23,237,782	Cash Balance Dec 31	3,020,607	Cash Balance Dec 31	2,250,011	Cash Balance Dec 31	802,096

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds - Miscellaneous Reserve Funds

Consolidated Fire District #1 Reserve		Fire District #5 Reserve		Special Highway		Total
Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,126,104	Cash Balance Jan 1	576,638	Cash Balance Jan 1	7,200,097	32,128,926
Receipts:		Receipts:		Receipts:		
Transfer in	1,080,000	Transfer in	250,850	Transfer from General Fund	2,500,000	
Sales		Sales	18,000	Cancel Prior Year Encumb.	66,243	
Insurance Proceeds				Contracted Services		
Cancel Prior Year Encumb.	1,316			Reimbursements	50,034	
				Grant Proceeds	216,599	
Total Receipts	1,081,316	Total Receipts	268,850	Total Receipts	2,832,876	12,607,429
Resources Available:	2,207,420	Resources Available:	845,488	Resources Available:	10,032,973	44,736,355
Expenditures:		Expenditures:		Expenditures:		
Commodities		Capital Outlay	233,401	Green Valley Sidewalk	231,000	
Capital Outlay	960,229			Excel Road North	63,138	
Lease Purchase				Campbell Street	307,928	
				Havensville Bridge	49,470	
				Salzer Road	70,060	
				Elm Slough Road	15,060	
				Old Farm Road	68,277	
				Other Projects	543,743	
Total Expenditures	960,229	Total Expenditures	233,401	Total Expenditures	1,348,676	4,882,284
Cash Balance Dec 31	1,247,191	Cash Balance Dec 31	612,087	Cash Balance Dec 31	8,684,297	39,854,071

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted - Construction Funds

Timbercreek Stormwater		Green Valley/Hwy 24 Inter.		Wildcat Woods Unit 2		Nelson's Ridge Unit 6 Ph 1		Willow Glen Unit 1		Nelson's Ridge Unit 6 Ph 2	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	12,713	Cash Balance Jan 1	359,765	Cash Balance Jan 1	40,000	Cash Balance Jan 1	86,757	Cash Balance Jan 1	85,674	Cash Balance Jan 1	242,712
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In		Accrued Interest		Accrued Interest		Accrued Interest	129	Accrued Interest	1,191	Accrued Interest	3,457
Fees		Bond/Note Proceeds		Bond/Note Proceeds		Bond/Note Proceeds	966,786	Bond/Note Proceeds	1,129,435	Bond/Note Proceeds	1,374,312
Cancel Prior Yr Encumb		Grant Proceeds	2,235,098	Developer Deposit		Special Assessments	7,620	Special Assessments		Developer Deposit	
Grant Proceeds		Transfer from Sp Hwy						Transfer In			
Total Receipts	0	Total Receipts	2,235,098	Total Receipts	0	Total Receipts	974,535	Total Receipts	1,130,626	Total Receipts	1,377,769
Resources Available:	12,713	Resources Available:	2,594,863	Resources Available:	40,000	Resources Available:	1,061,292	Resources Available:	1,216,300	Resources Available:	1,620,481
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services		Project Costs	30,126	Project Costs		Project Costs	1,713	Project Costs	7,159	Project Costs	8,711
Principal Payment		Grant Expenses	2,235,098	Principal Payment		Principal Payment	1,040,000	Principal Payment	1,130,000	Principal Payment	1,375,000
Interest Payment		Principal Payment		Interest Payment		Interest Payment	2,658	Interest Payment	2,888	Interest Payment	3,514
Grant Expenses		Interest Payment		Transfer to Bond Fund		Transfer to Bond Fund		Transfer to Bond Fund		Transfer to Bond Fund	
		Transfer to Bond Fund									
Total Expenditures	0	Total Expenditures	2,265,224	Total Expenditures	0	Total Expenditures	1,044,371	Total Expenditures	1,140,047	Total Expenditures	1,387,225
Cash Balance Dec 31	12,713	Cash Balance Dec 31	329,639	Cash Balance Dec 31	40,000	Cash Balance Dec 31	16,921	Cash Balance Dec 31	76,253	Cash Balance Dec 31	233,256

NON-BUDGETED FUNDS (CONTINUED)
(Only the actual budget year for 2022 is to be shown)

Non-Budgeted - Construction Funds

Whispering Meadows 7		Irvine Acres 2		Brook Ridge 4		Willow Glen Unit 2		Nelson's Ridge Unit 6 Ph 3		Total
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered		
Cash Balance Jan 1	518,360	Cash Balance Jan 1	2,049,562	Cash Balance Jan 1	379,968	Cash Balance Jan 1	0	Cash Balance Jan 1	0	3,775,511
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Accrued Interest	386	Accrued Interest	13,509	Accrued Interest	184	Accrued Interest	7,855	Accrued Interest	5,179	
Bond/Note Proceeds	1,305,798	Bond/Note Proceeds	2,208,895	Bond/Note Proceeds	624,354	Bond/Note Proceeds	1,834,083	Bond/Note Proceeds	1,499,250	
Developer Deposit		Developer Deposit		Developer Deposit		Developer Deposit	19,365	Developer Deposit		
				Special Assessments		Transfer In				
Total Receipts	1,306,184	Total Receipts	2,222,404	Total Receipts	624,538	Total Receipts	1,861,303	Total Receipts	1,504,429	13,236,886
Resources Available:	1,824,544	Resources Available:	4,271,966	Resources Available:	1,004,506	Resources Available:	1,861,303	Resources Available:	1,504,429	17,012,397
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Project Costs	340,762	Project Costs	1,507,163	Project Costs	297,704	Project Costs	1,223,473	Project Costs	1,112,562	
Principal Payment	1,480,000	Principal Payment	2,210,000	Principal Payment	705,000	Principal Payment		Principal Payment		
Interest Payment	3,782	Interest Payment	5,648	Interest Payment	1,802	Interest Payment		Interest Payment		
Transfer to Bond Fund		Transfer to Bond Fund		Transfer to Bond Fund		Transfer to Bond Fund		Transfer to Bond Fund		
Total Expenditures	1,824,544	Total Expenditures	3,722,811	Total Expenditures	1,004,506	Total Expenditures	1,223,473	Total Expenditures	1,112,562	14,724,763
Cash Balance Dec 31	0	Cash Balance Dec 31	549,155	Cash Balance Dec 31	0	Cash Balance Dec 31	637,830	Cash Balance Dec 31	391,867	2,287,634

POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, August 28, 2023 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Sunflower Room in the Public Works Building, 612 E Campbell Street, Westmoreland, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the County Administration Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	106,406		202,100		144,344		
Judicial	990,598		1,151,875		1,209,540		
Financial & Administrative	14,868,966		16,396,357		17,325,181		
Public Safety	7,034,622		8,634,075		8,574,823		
Public Works	9,527,225		10,821,452		11,331,601		
Health and Welfare	1,175,026		1,395,408		1,403,772		
Culture and Recreation	8,645		13,500		12,250		
Environment	648,786		722,436		775,392		
TOTAL GENERAL EXPENDITURES	34,360,274	28.412	39,337,203	29.653	40,776,903	22,396,225	28.874
BOND & INTEREST	2,479,609		4,078,427		3,564,059		
COURT TRUSTEE	0		50		601		
POTT COUNTY 911	174,233		324,536		440,271		
TORT LIABILITY	113,208	0.165	243,239	0.165	238,754	127,982	0.165
SPECIAL NOXIOUS WEED	238,394		225,000		277,720		
HISTORICAL SOCIETY	41,250	0.070	129,953	0.070	114,315	54,296	0.070
SPECIAL PARKS & RECREATION	3,500		81,522		84,132		
SPECIAL ALCOHOL PROGRAM	16,000		64,323		54,217		
OFFENDER REGISTRATION	901		32,406		43,848		
CONCEALED CARRY	0		10,000		25,821		
MUNICIPALITIES FIGHT ADDICTION	0		0		238,000		
WATER (TIMBERCREEK)	196,646		232,404		391,399		
SEWER (BLUE TOWNSHIP)	1,050,503		1,396,715		2,876,901		
SEWER (BROOK RIDGE OPERATIONS)	4,760		77,500		84,644		
SEWER (FOSTORIA)	2,851		9,744		19,255		
TOTAL COUNTY-WIDE EXPENDITURES	38,682,129		46,243,022		49,230,840		
TOTAL TAX LEVIED	20,925,834	28.647	22,524,093	29.888		22,578,503	29.109
REVENUE NEUTRAL RATE**							29.039
ASSESSED VALUATION	730,459,721		753,627,472		775,650,341		
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
GENERAL OBLIGATION	12,782,829		18,796,529		20,365,129		
TEMPORARY NOTES	11,505,000		7,940,000		8,050,000		
REVOLVING NOTES	1,573,924		1,448,270		1,319,392		
LEASE PURCHASE							
REGIONAL LIBRARY	443,679	0.673	469,765	0.694	510,801	489,303	0.743
REGIONAL LIBRARY EMPLOYEE BENEFIT	52,014	0.079	56,590	0.084	57,716	55,121	0.084
TOTAL LIBRARY EXPENDITURES	495,693		526,355		568,517		
TOTAL TAX LEVIED	472,635	0.752	503,139	0.778		544,424	0.827
REVENUE NEUTRAL RATE**							0.763
ASSESSED VALUATION	628,231,561		646,569,643		658,850,046		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,166,545		4,953,988		6,117,646		
TOTAL TAX LEVIED	3,894,686	6.646	3,989,447	6.645		4,025,000	6.627
REVENUE NEUTRAL RATE**							6.567
ASSESSED VALUATION	586,003,577		600,350,149		607,408,184		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
JOINT NO. 3 ONAGA	80,507		90,000		127,679		
TOTAL TAX LEVIED	47,468	3.243	50,021	3.237		50,023	3.029
REVENUE NEUTRAL RATE**							3.029
ASSESSED VALUATION		12,920,850		13,636,993			16,514,822

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate [*]	Expenditures	Actual Tax Rate [*]	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate [*]
FIRE DISTRICTS CONTINUED							
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 5 BLUE TOWNSHIP	345,519		530,700		500,605		
TOTAL TAX LEVIED	331,668	4.542	370,190	4.544		411,939	4.509
REVENUE NEUTRAL RATE**							4.051
ASSESSED VALUATION		73,024,622		81,471,588			91,367,295
NO. 6 OLSBURG	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 8 EMMETT	1		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 10 ST GEORGE	427		200		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,604,562		2,319,376		2,193,900		
TOTAL TAX LEVIED	1,651,308	3.492	1,661,637	3.492		1,514,942	3.236
REVENUE NEUTRAL RATE**							3.549
ASSESSED VALUATION		470,243,796		473,086,592			468,210,473
TOTAL FIRE DISTRICTS EXPENDITURES	2,031,016		2,941,476		2,825,384	1,978,927	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
FIRE DISTRICT NO. 5 LEASE PURCHASE	144,907		215,483		153,981		
CONSOLIDATED PD NO. 1 LEASE PURCHASE	2,443,367		2,105,916		1,764,336		
CEMETERIES							
BELVUE	6,541		11,805		11,165		
TOTAL TAX LEVIED	6,000	0.622	6,000	0.582		6,000	0.351
REVENUE NEUTRAL RATE**							0.350
ASSESSED VALUATION		9,648,940		10,305,423			17,088,477
FAIRVIEW	5,770		6,840		4,140		
TOTAL TAX LEVIED	1,978	2.009	1,977	1.929		2,075	1.932
REVENUE NEUTRAL RATE**							1.841
ASSESSED VALUATION		984,580		1,025,110			1,073,741
HAVENSVILLE	3,500		9,000		12,575		
TOTAL TAX LEVIED	3,260	1.270	6,000	2.162		6,000	1.995
REVENUE NEUTRAL RATE**							1.991
ASSESSED VALUATION		2,567,552		2,775,587			3,007,925
LOUISVILLE	4,038		11,437		18,940		
TOTAL TAX LEVIED	6,000	0.438	6,000	0.397		6,000	0.366
REVENUE NEUTRAL RATE**							0.363
ASSESSED VALUATION		13,712,433		15,122,418			16,411,099
ST. CLERE	8,660		15,739		13,091		
TOTAL TAX LEVIED	6,000	2.189	6,000	2.031		6,000	1.723
REVENUE NEUTRAL RATE**							1.722
ASSESSED VALUATION		2,741,487		2,954,688			3,482,906
TOTAL CEMETERIES EXPENDITURES	28,509		54,821		59,911	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
	0		0		0		

* Tax Rates are expressed in mills.

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

[Signature]
County Clerk



POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, August 28, 2023 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Sunflower Room in the Public Works Building, 612 E Campbell Street, Westmoreland, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the County Administration Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	106,406		202,100		144,344		
Judicial	990,598		1,151,875		1,209,540		
Financial & Administrative	14,868,966		16,396,357		17,325,181		
Public Safety	7,034,622		8,634,075		8,574,823		
Public Works	9,527,225		10,821,452		11,331,601		
Health and Welfare	1,175,026		1,395,408		1,403,772		
Culture and Recreation	8,645		13,500		12,250		
Environment	648,786		722,436		775,392		
TOTAL GENERAL EXPENDITURES	34,360,274	28.412	39,337,203	29.653	40,776,903	22,396,225	28.874
BOND & INTEREST	2,479,609		4,078,427		3,564,059		
COURT TRUSTEE	0		50		601		
POTT COUNTY 911	174,233		324,536		440,271		
TORT LIABILITY	113,208	0.165	243,239	0.165	238,754	127,982	0.165
SPECIAL NOXIOUS WEED	238,394		225,000		277,720		
HISTORICAL SOCIETY	41,250	0.070	129,953	0.070	114,315	54,296	0.070
SPECIAL PARKS & RECREATION	3,500		81,522		84,132		
SPECIAL ALCOHOL PROGRAM	16,000		64,323		54,217		
OFFENDER REGISTRATION	901		32,406		43,848		
CONCEALED CARRY	0		10,000		25,821		
MUNICIPALITIES FIGHT ADDICTION	0		0		238,000		
WATER (TIMBERCREEK)	196,646		232,404		391,399		
SEWER (BLUE TOWNSHIP)	1,050,503		1,396,715		2,876,901		
SEWER (BROOK RIDGE OPERATIONS)	4,760		77,500		84,644		
SEWER (FOSTORIA)	2,851		9,744		19,255		
TOTAL COUNTY-WIDE EXPENDITURES	38,682,129		46,243,022		49,230,840		
TOTAL TAX LEVIED	20,925,834	28.647	22,524,093	29.888		22,578,503	29.109
REVENUE NEUTRAL RATE**							29.039
ASSESSED VALUATION	730,459,721		753,627,472		775,650,341		
OUTSTANDING INDEBTEDNESS							
January 1, 2021	2021		2022		2023		
GENERAL OBLIGATION	12,782,829		18,796,529		20,365,129		
TEMPORARY NOTES	11,505,000		7,940,000		8,050,000		
REVOLVING NOTES	1,573,924		1,448,270		1,319,392		
LEASE PURCHASE							
REGIONAL LIBRARY	443,679	0.673	469,765	0.694	510,801	489,303	0.743
REGIONAL LIBRARY EMPLOYEE BENEFIT	52,014	0.079	56,590	0.084	57,716	55,121	0.084
TOTAL LIBRARY EXPENDITURES	495,693		526,355		568,517		
TOTAL TAX LEVIED	472,635	0.752	503,139	0.778		544,424	0.827
REVENUE NEUTRAL RATE**							0.763
ASSESSED VALUATION	628,231,561		646,569,643		658,850,046		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,166,545		4,953,988		6,117,646		
TOTAL TAX LEVIED	3,894,686	6.646	3,989,447	6.645		4,025,000	6.627
REVENUE NEUTRAL RATE**							6.567
ASSESSED VALUATION	586,003,577		600,350,149		607,408,184		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION	0		0				
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION	0		0				
JOINT NO. 3 ONAGA	80,507		90,000		127,679		
TOTAL TAX LEVIED	47,468	3.243	50,021	3.237		50,023	3.029
REVENUE NEUTRAL RATE**							3.029
ASSESSED VALUATION	12,920,850		13,636,993			16,514,822	

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
FIRE DISTRICTS CONTINUED							
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 5 BLUE TOWNSHIP	345,519		530,700		500,605		
TOTAL TAX LEVIED	331,668	4.542	370,190	4.544		411,939	4.509
REVENUE NEUTRAL RATE**							4.051
ASSESSED VALUATION		73,024,622		81,471,588			91,367,295
NO. 6 OLSBURG	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 8 EMMETT	1		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 10 ST GEORGE	427		200		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,604,562		2,319,376		2,193,900		
TOTAL TAX LEVIED	1,651,308	3.492	1,661,637	3.492		1,514,942	3.236
REVENUE NEUTRAL RATE**							3.549
ASSESSED VALUATION		470,243,796		473,086,592			468,210,473
TOTAL FIRE DISTRICTS EXPENDITURES	2,031,016		2,941,476		2,825,384	1,978,927	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
FIRE DISTRICT NO. 5 LEASE PURCHASE	144,907		215,483		153,981		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	2,443,367		2,105,910		1,764,336		
CEMETERIES							
BELVUE	6,541		11,805		11,165		
TOTAL TAX LEVIED	6,000	0.622	6,000	0.582		6,000	0.351
REVENUE NEUTRAL RATE**							0.350
ASSESSED VALUATION		9,648,940		10,305,423			17,088,477
FAIRVIEW	5,770		6,840		4,140		
TOTAL TAX LEVIED	1,978	2.009	1,977	1.929		2,075	1.932
REVENUE NEUTRAL RATE**							1.841
ASSESSED VALUATION		984,580		1,025,110			1,073,741
HAVENSVILLE	3,500		9,000		12,575		
TOTAL TAX LEVIED	3,260	1.270	6,000	2.162		6,000	1.995
REVENUE NEUTRAL RATE**							1.994
ASSESSED VALUATION		2,567,552		2,775,587			3,007,925
LOUISVILLE	4,038		11,437		18,940		
TOTAL TAX LEVIED	6,000	0.438	6,000	0.397		6,000	0.366
REVENUE NEUTRAL RATE**							0.365
ASSESSED VALUATION		13,712,433		15,122,418			16,411,099
ST. CLERE	8,660		15,739		13,091		
TOTAL TAX LEVIED	6,000	2.189	6,000	2.031		6,000	1.723
REVENUE NEUTRAL RATE**							1.722
ASSESSED VALUATION		2,741,487		2,954,688			3,482,906
TOTAL CEMETERIES EXPENDITURES	28,509		54,821		59,911	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
	0		0		0		

* Tax Rates are expressed in mills.

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


County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, August 28, 2023 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Sunflower Room in the Public Works Building, 613 B Campbell Street, Weanemochand, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the County Administration Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Fiscal Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	106,406		202,100		144,344		
Judicial	990,598		1,131,875		1,209,540		
Financial & Administrative	14,868,966		16,396,337		17,325,181		
Public Safety	7,834,622		8,634,075		8,574,823		
Public Works	9,527,223		10,821,432		11,331,691		
Health and Welfare	1,175,026		1,395,608		1,403,792		
Culture and Recreation	6,643		13,500		12,530		
Environment	648,766		722,436		775,392		
TOTAL GENERAL EXPENDITURES	34,360,274	28.412	39,337,203	29.653	40,776,903	23,96,225	28.874
BOND & INTEREST	2,479,699		4,078,427		3,564,099		
COURT TRUSTS	0		50		601		
POTT COUNTY 911	174,233		324,536		440,271		
TORT LIABILITY	113,208	0.165	243,239	0.165	238,754	127,982	0.165
SPECIAL INDOUS WREED	238,396		225,000		277,720		
HISTORICAL SOCIETY	41,250	0.070	129,953	0.070	114,315	54,296	0.070
SPECIAL PARKS & RECREATION	3,500		81,522		84,132		
SPECIAL ALCOHOL PROGRAM	16,000		64,323		54,217		
OFFENDER REGISTRATION	991		32,406		43,848		
CONCEALED CARRY	0		16,000		23,821		
MUNICIPALITIES FORT ADDICTION	0		0		238,000		
WATER (TIMBERCREEK)	196,646		232,404		391,399		
SEWER (BLUE TOWNSHIP)	1,050,503		1,396,715		2,876,901		
SEWER (BROOK RIDGE OPERATIONS)	4,768		77,500		84,644		
SEWER (COSTORIA)	2,851		9,744		19,255		
TOTAL COUNTY-WIDE EXPENDITURES	38,882,129		45,243,222		49,210,440		
TOTAL TAX LEVIED	20,923,834	28.547	22,574,093	29.888	22,578,503		29.109
REVENUE NEUTRAL RATE**							28.839
ASSESSED VALUATION	730,459,721		753,627,472		775,650,341		
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
GENERAL OBLIGATION	12,782,829		18,796,329		20,365,129		
TEMPORARY NOTES	11,050,000		7,540,000		8,050,000		
REVOLVING NOTES	1,573,924		1,448,270		1,319,392		
LEASE PURCHASE							
REGIONAL LIBRARY	443,879	0.673	469,765	0.694	510,801	489,343	0.743
REGIONAL LIBRARY EMPLOYER BENEFIT	52,014	0.079	56,590	0.084	57,716	55,121	0.084
TOTAL LIBRARY EXPENDITURES	495,893		526,355		568,517		
TOTAL TAX LEVIED	472,633	0.752	503,139	0.771	544,424		0.827
REVENUE NEUTRAL RATE**							0.743
ASSESSED VALUATION	628,231,551		646,569,643		658,850,044		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,165,543		4,933,938		6,117,646		
TOTAL TAX LEVIED	3,894,666	6.646	3,989,447	6.645	4,025,000		6.627
REVENUE NEUTRAL RATE**							6.567
ASSESSED VALUATION	585,001,577		600,350,149		607,409,184		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
JOINT NO. 3 ONAGA	80,507		90,000		127,879		
TOTAL TAX LEVIED	47,466	3.243	50,011	3.237	50,823	3,029	3.029
REVENUE NEUTRAL RATE**							16.314,822
ASSESSED VALUATION	12,920,850		13,636,993		13,636,993		
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
NO. 5 BLUS TOWNSHIP	343,519		350,700		500,605		
TOTAL TAX LEVIED	331,668	4.541	370,190	4.544	411,939	4,599	4.027
REVENUE NEUTRAL RATE**							91,367,253
ASSESSED VALUATION	73,024,623		81,471,558		81,471,558		
NO. 6 OLSBURG	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
NO. 8 BEMMETT	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
NO. 10 ST GEORGE	427		200		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000	0	0	0.000
ASSESSED VALUATION	0		0		0		
CONSOLIDATED FIRE DIST NO. 1	1,604,562		2,319,376		2,193,900		
TOTAL TAX LEVIED	1,631,308	3.492	1,641,637	3.492	1,514,942	3,236	3.349
REVENUE NEUTRAL RATE**							468,210,473
ASSESSED VALUATION	470,243,795		473,086,592		473,086,592		
TOTAL FIRE DISTRICTS EXPENDITURES	2,031,816		2,941,476		2,825,384	1,878,927	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
FIRE DISTRICT NO. 5 LEASE PURCHASE	144,997		214,443		133,681		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	2,443,357		2,105,910		1,764,336		
CEMETERIES							
BEAVER	6,541		11,805		11,165		
TOTAL TAX LEVIED	6,000	0.623	6,000	0.582	6,000	0.331	0.330
REVENUE NEUTRAL RATE**							17,088,437
ASSESSED VALUATION	9,648,940		10,305,423		10,305,423		
FAIRVIEW	5,770		6,840		4,140		
TOTAL TAX LEVIED	1,978	2.009	1,977	1.929	2,075	1.932	1.841
REVENUE NEUTRAL RATE**							1,073,741
ASSESSED VALUATION	984,580		1,025,110		1,025,110		
HAVENSVILLE	3,500		9,000		12,575		
TOTAL TAX LEVIED	3,360	1.370	6,000	2.162	6,000	1.993	1.994
REVENUE NEUTRAL RATE**							3,007,925
ASSESSED VALUATION	2,567,552		2,775,587		2,775,587		
LOUISVILLE	4,818		11,437		18,940		
TOTAL TAX LEVIED	6,000	0.438	6,000	0.397	6,000	0.366	0.368
REVENUE NEUTRAL RATE**							16,411,099
ASSESSED VALUATION	13,712,433		15,122,418		15,122,418		
ST. CLEBE	8,660		15,739		13,091		
TOTAL TAX LEVIED	6,000	2.187	6,000	2.031	6,000	1.723	1.722
REVENUE NEUTRAL RATE**							3,482,906
ASSESSED VALUATION	2,741,487		2,954,028		2,954,028		
TOTAL CEMETERIES EXPENDITURES	28,509		34,821		39,911	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2021		2022		2023		
	0		0		0		

* Tax Rates are expressed in mills.
 ** Revenue Neutral Rate as defined by KSA 79-2984

Resolution No. 2023-48

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

WHEREAS, the Revenue Neutral Rate for Pottawatomie County General Fund, Tort Liability Fund, and Historical Society Fund was calculated as 29.039 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Regional Library Fund and Regional Library Employee Benefits Fund was calculated as 0.763 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Rural Highway Fund was calculated as 6.567 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Fire District #5 Blue Township was calculated as 4.051 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Fairview Cemetery Fund was calculated as 1.841 mills by the Pottawatomie County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 29.039 mills for the General Fund, Tort Liability Fund, and Historical Society Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.763 mills for the Regional Library Fund and Regional Library Employee Benefits Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.567 mills for the Rural Highway Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.051 mills for the Fire District #5 Blue Township Fund; and

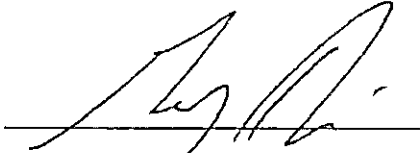
Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.841 mills for the Fairview Cemetery Fund; and

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.

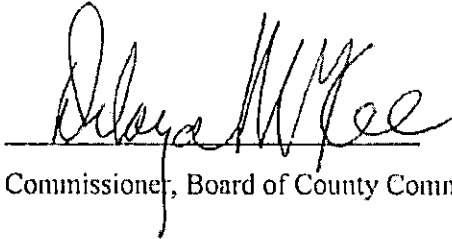
ADOPTED this 28th day of August 2023.



Chairman, Board of County Commissioners



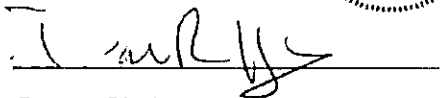
Commissioner, Board of County Commissioners



Commissioner, Board of County Commissioners



Attested:



County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 28, 2023

Resolution No. 2023-48

Governing Body Member	Yes	No	No Vote
Dennis P. Weixelman	✓		
Deloyce McKee	✓		
Greg Riat	✓		
TOTAL	3		

Certified:

