

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

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.

TABLE OF CONTENTS:

| 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 | 16.623 |
| 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 | |

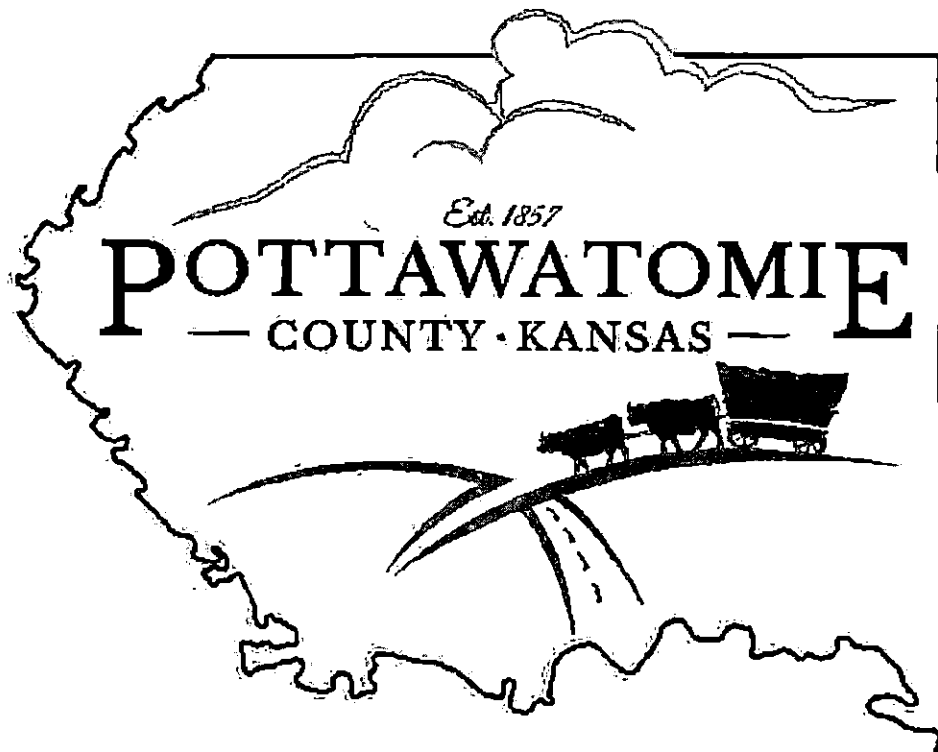
Countywide Revenue Neutral Rate 29.039

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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| 4 | COURT SERVICE OFFICER |
| 5 | DISTRICT CORONER |
| 6 | ADMINISTRATION |
| 7 | COUNTY APPRAISER |
| 8 | BUILDINGS & GROUNDS |
| 9 | COUNTY CLERK |
| 10 | COMPUTER INFORMATION SYSTEMS |
| 11 | REGISTER OF DEEDS |
| 12 | ELECTION EXPENSE |
| 13 | EMPLOYEE BENEFITS |
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| 15 | COUNTY TREASURER |
| 16 | UNCLASSIFIED |
| 17 | PLANNING & ZONING |
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| 19 | EMERGENCY MANAGEMENT |
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| 21 | SHERIFF |
| 22 | DETENTION CENTER |
| 23 | JUVENILE DETENTION |
| 24 | CEMETERY |
| 25 | NOXIOUS WEED |
| 26 | ROAD & BRIDGE |
| 27 | SOLID WASTE |
| 28 | HEALTH DEPARTMENT |
| 29 | HEALTH CARE DISTRIBUTIONS |
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| | BIG LAKES DEVELOPMENT CENTER |
| | COMMUNITY HEALTH MINISTRY |
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POTTAWATOMIE COUNTY
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| ST. CLERE | 17-1330 | 71 | 13,091 | 6,000 | |
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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 | 1,319 | 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

GENERAL FUND

| | | | |
|------------------------------------|---------------------|---------------------|--------------------|
| UNRESERVED FUND BALANCE 1/1 | \$14,169,838 | \$14,528,704 | \$9,611,078 |
|------------------------------------|---------------------|---------------------|--------------------|

| 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 |
|------------------------|--|-------------------|-------------------|-------------------|

| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

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 |
|------------------------------|----------------|------------------|----------------|
| 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 |
| | 0 | 0 | 0 |
| 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 |
| | 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 |
|--|----------------|------------------|----------------|
|--|----------------|------------------|----------------|

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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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 | |
| 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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

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

| | 2022 Actual | 2023 Estimate | 2024 Budget |
|------------------------------|----------------|------------------|----------------|
| 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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

| | | | |
|-------------------------------|----------------|----------------|----------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|------------|------------|------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|---------------|---------------|---------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|----------------|---------------|---------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | 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> |

::
 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 |
|----------------|------------------|----------------|
|----------------|------------------|----------------|

| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|---------------|---------------|---------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|---------------|---------------|---------------|
| 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 |
|------|----------------|------------------|----------------|
|------|----------------|------------------|----------------|

| | | | | |
|--------------------------------------|------|----------|----------------|----------------|
| 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 |
| 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.

| | | 2022 | 2023 | 2024 |
|---|-------------------------------------|------------------|------------------|------------------|
| CODE | | Actual | Estimate | 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 |
| | 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 | 80,834 |
| | Benefit Pay | 8116 | 32,948 | 40,660 |
| Total Personnel Services | | 94,955 | 115,615 | 121,494 |
| Contractual Services | | | | |
| | Prof. Serv. & Membership | 8210 | | 6,000 |
| | Fees for Services | 8220 | 5,437 | 5,000 |
| | Repairs and Service | 8230 | | 5,500 |
| | Contractual Services | 8240 | 589,431 | 1,000,000 |
| | Insurance | 8245 | 2,966 | 10,000 |
| | Printing & Advertising | 8250 | 1,030 | 1,500 |
| | Travel & Sustenance | 8260 | 186 | 1,000 |
| | Training | 8270 | 2,750 | 1,000 |
| | Rentals | 8280 | | 3,000 |
| | Public Utility Services | 8290 | 14,966 | 25,000 |
| | Postage | 8295 | 5,241 | 7,000 |
| Total Contractual Services | | 622,007 | 863,000 | 1,060,000 |
| Commodities | | | | |
| | Office & Shop Supplies | 8340 | 346 | 2,500 |
| | Tools | 8346 | 1,242 | 2,500 |
| | Safety Items | 8355 | 31 | 500 |
| | Construction & Janitorial Materials | 8360 | 4,940 | 6,500 |
| | Fuel | 8371 | 3,845 | 5,000 |
| | Tires | 8373 | 801 | 2,000 |
| | Parts and Equipment | 8375 | 852 | 5,000 |
| | Computer Supplies | 8381 | 441 | 1,000 |
| | Inventory <\$500 | 8387 | | 600 |
| | Easements | 8386 | | 1,000 |
| Total Commodities | | 12,498 | 23,100 | 27,000 |
| Capital Outlay | | | | |
| | Building & Improvements | 8820 | 197 | 20,000 |
| | Vehicles | 8840 | 16,010 | 1,323,407 |
| | Equipment | 8850 | 2,406 | 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 |
| | Transfer to Reserve | 8911 | 134,975 | 160,000 |
| | 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 | 2023 | 2024 |
|--------------------------------------|------|----------------|----------------|---------------|
| | | Actual | Estimate | 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 |
| | Benefit Pay | 8120 | 921 | 600 |
| 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 |
| | Repairs and Service | 8230 | 17,115 | 18,500 |
| | Contractual Services | 8240 | 10,735 | 7,500 |
| | Insurance | 8245 | 6,985 | 7,500 |
| | Printing & Advertising | 8250 | 750 | 750 |
| | Training | 8270 | 1,000 | 1,500 |
| | Rentals | 8280 | 1,380 | 1,000 |
| | Public Utility Services | 8290 | 18,682 | 17,000 |
| | Postage | 8295 | 350 | 350 |
| Total Contractual Services | | 56,567 | 59,350 | 61,500 |
| Commodities | | | | |
| | Food Meals Clothing | 8310, 8320 | 1,188 | 2,500 |
| | Medical Supplies | 8322 | 82 | 1,000 |
| | Books & Reference Materials | 8330 | 559 | 500 |
| | Office & Shop Supplies | 8340, 8345 | 4,476 | 2,250 |
| | Miscellaneous Supplies | 8350 | 790 | 2,000 |
| | Safety Items | 8355 | 332 | 1,500 |
| | Construction & Janitorial Materials | 8360 | 5,331 | 3,000 |
| | Fuel | 8371 | 3,926 | 4,500 |
| | Parts and Equipment | 8375 | 570 | 4,000 |
| | Computer Supplies | 8381 | 332 | 500 |
| | Inventory <\$500 | 8387 | | |
| 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

91,386,525

**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, Weanershead, 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 | 9,527,225 | | 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 | 23,296,225 | 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) | 4,760 | | 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** | | | | | | | 29.839 |
| 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 | 0.627 | 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 | | | | |
| 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 | | 530,700 | | 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 | | 200 | | |
| 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 | | | | |
| 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 | | 1,073,741 | | |
| 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 | | 3,007,925 | | |
| 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 | | 16,411,099 | | |
| 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 | | 3,482,906 | | |
| 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

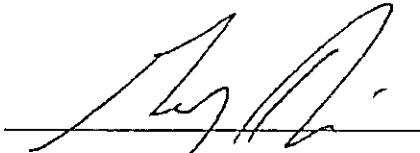
Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.841 mills for the Fairview Cemetery Fund; and

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.

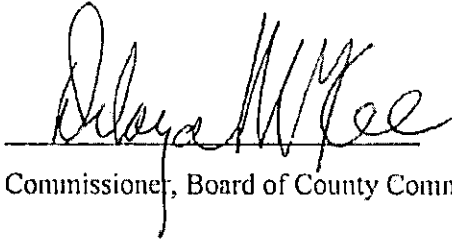
ADOPTED this 28th day of August 2023.



Chairman, Board of County Commissioners



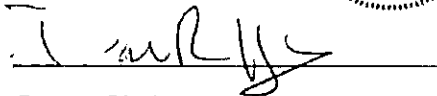
Commissioner, Board of County Commissioners



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:

