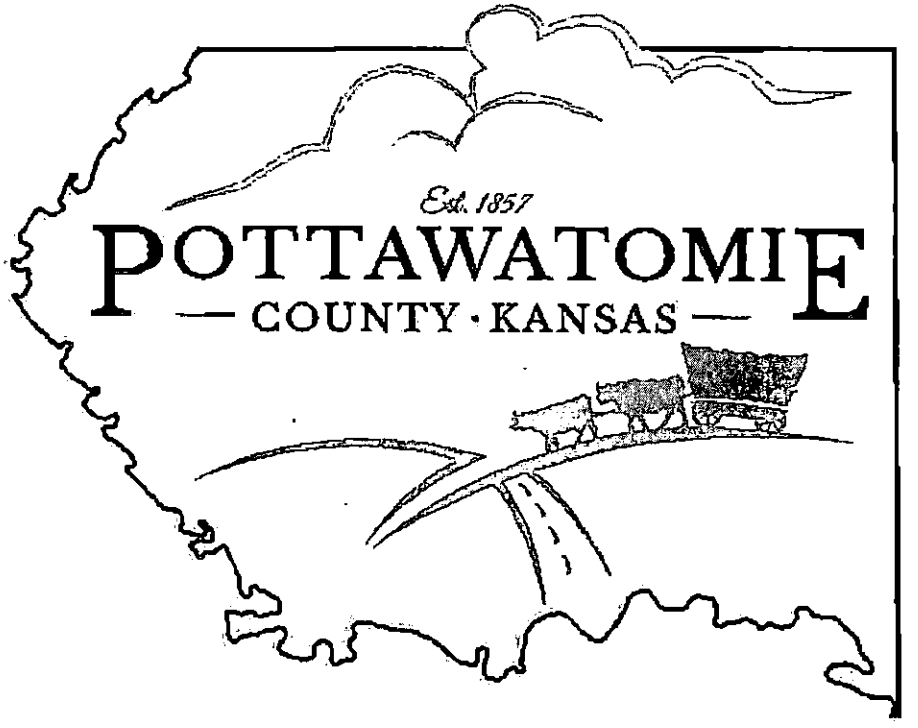


2026 Budget

Terry Force, Chair

Deloyce McKee, Vice Chair

Merl Page, Commissioner

Bill Drew, Commissioner

Gary Yenzer, Commissioner

POTTAWATOMIE COUNTY
2026 BUDGET
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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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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ADOPTED BUDGET	K.S.A.	PAGE NO.	2026 ADOPTED BUDGET: BUDGET AUTHORITY FOR EXPENDITURES	2026 ADOPTED BUDGET: AMOUNT OF 2025 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	43,317,631	22,490,890	26.776
BOND & INTEREST	10-113	35	3,659,936	0	
POTTAWATOMIE COUNTY 911	12-5362	36	446,312	0	
HISTORICAL SOCIETY	19-2651	37	177,861	58,790	0.070
SPECIAL ALCOHOL PROGRAM	79-41a04	38	80,768	0	
SPECIAL PARKS & RECREATION	79-41a04	39	117,394	0	
TORT LIABILITY	75-6110	40	259,896	138,575	0.165
SPECIAL NOXIOUS WEED	2-1318	43	308,190	0	
OFFENDER REGISTRATION	22-4904	46	30,656	0	
CONCEALED CARRY	75-7c05	47	14,551	0	
MUNICIPALITIES FIGHT ADDICTION	75-777	48	127,077	0	
NON-BUDGETED FUNDS - SPECIAL REVENUE		71-72			
NON-BUDGETED FUNDS - UTILITY RESERVE		73			
NON-BUDGETED FUNDS - MISCELLANEOUS RESERVE		74-75			
NON-BUDGETED FUNDS - CONSTRUCTION PROJECTS		76			
TOTAL COUNTY-WIDE EXPENDITURES			**48,540,272**	**22,688,255**	27.011
FINAL COUNTY ASSESSED VALUATION					839,958,939
REGIONAL LIBRARY	12-1234	41	559,009	532,596	0.748
REGIONAL LIBRARY EMPLOYEE BENEFIT	12-16,102	42	125,276	121,926	0.169
TOTAL REGIONAL LIBRARY			**684,285**	**654,522**	0.917
FINAL ASSESSED VALUATION					713,711,764
RURAL HIGHWAY SYSTEM	68-596	44-45	6,767,422	4,847,194	7.379
FINAL ASSESSED VALUATION					656,922,338
FIRE DISTRICTS:					
JOINT NO. 1 ST MARYS	19-3610	53	200	0	
NO. 2 HAVENSVILLE	19-3610	54	200	0	
JOINT NO. 3 ONAGA	19-3610	55-56	111,305	48,508	3.090
JOINT NO. 4 WHEATON	19-3610	57	200	0	
NO. 5 BLUE TOWNSHIP	19-3610	58-59	680,317	448,425	4.391
NO. 6 OLSBURG	19-3610	60	200	0	
NO. 7 WAMEGO	19-3610	61	200	0	
NO. 8 EMMETT	19-3610	62	200	0	
NO. 10 ST GEORGE	19-3610	63	2,000	0	
CONSOLIDATED FIRE NO. 1	12-3910	64-65	2,405,240	1,268,797	2.500
TOTAL FIRE DISTRICTS			**3,200,062**	**1,765,730**	
UTILITIES:					
TIMBER CREEK WATER OPERATIONS	19-3541	49	322,109	0	
BLUE TOWNSHIP SEWER OPERATIONS	19-27a09	50	3,022,159	0	
BROOK RIDGE SEWER OPERATIONS	19-27a09	51	116,000	0	
FOSTORIA SEWER OPERATIONS	19-27a09	52	17,250	0	
TOTAL UTILITIES			**3,477,518**	**0**	
CEMETERIES:					
BELVUE	17-1330	66	11,609	6,000	0.349
FAIRVIEW	17-1330	67	5,784	2,075	.901
HAVENSVILLE	17-1330	68	24,430	6,000	.978
LOUISVILLE	17-1330	69	22,843	6,000	0.350
ST. CLERE	17-1330	70	23,284	6,000	1.638
TOTAL CEMETERIES			**87,950**	**26,075**	
Combined Rate and Budget Hearing		77			

Countywide Revenue Neutral Rate	24.130
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Attest: August 25, 2025

, County Clerk

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.

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General Fund	20,085,181	850,000	15,000	19,000	75,000	0
Tort Liability Fund	127,464	5,403	145	12	467	0
Historical Society Fund	54,075	2,292	61	5	198	0
Regional Library Fund	504,133	20,679	591	51	1,494	215
Regional Library Employee Benefit	59,574	2,341	67	6	25	25
Rural Highway System Fund	4,412,690	149,278	4,508	411	10,314	2,282
Fire District Joint No. 1 St Marys	0	0	0	0	0	0
Fire District No. 2 Havensville	0	0	0	0	0	0
Fire District Joint No. 3 Onaga	50,023	2,082	78	28	128	17
Fire District Joint No. 4 Wheaton	0	0	0	0	0	0
Fire District No. 5 Blue Township	377,054	35,716	607	23	3,232	429
Fire District No. 6 Olsburg	0	0	0	0	0	0
Fire District No. 7 Wamego	0	0	0	0	0	0
Fire District No. 8 Emmett	0	0	0	0	0	0
Fire District No. 10 St George	0	0	0	0	0	0
Consolidated Fire District No. 1	1,247,022	38,682	1,400	94	2,500	471
Belvue Cemetery	6,000	193	7	1	41	2
Fairview Cemetery	2,075	151	7	1	0	0
Havensville Cemetery	6,000	514	25	1	10	2
Louisville Cemetery	6,000	583	21	1	20	7
St Clere Cemetery	6,000	279	10	1	3	3
TOTAL	26,943,291					

Motor Vehicle Factor 0.041131

Recreational Vehicle Factor 0.000836

16/20M Vehicle Factor 0.000729

Commercial Vehicle Factor 0.003468

Watercraft Vehicle Factor 0.000128

SCHEDULE OF 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 2025, 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.

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Highway	4,200,000	2,000,000	1,750,000	K.S.A.68-590
General	Capital Improvement	5,500,000	3,745,000	3,518,719	K.S.A.19-120
General	Equipment Reserve	1,856,997	2,161,036	2,155,500	K.S.A.19-119
General	Employee Benefit Reserve	-	500,000	125,000	Resolution
General	PTO/ESL Payout Reserve	125,000	500,000	125,000	Resolution
Rural Highway	General	2,100,748	2,100,000	2,496,942	Resolution
Blue Twp Sewer	Blue Twp Sewer Reserve	146,404	165,000	165,000	K.S.A. 12-631o
Timbercreek Water	Timbercreek Water Reserve	61,084	81,000	81,000	K.S.A. 19-120
Consolidated Fire District No. 1	CFD No.1 Reserve	650,000	1,780,472	1,641,895	K.S.A. 19-119
Fire District No. 5 Blue Township	Fire District No. 5 Reserve	277,817	440,285	585,272	K.S.A. 19-119

STATEMENT OF INDEBTEDNESS

FOR THE DATE ENDING January 1, 2025

GENERAL OBLIGATIONS	SERIES	DATE OF ISSUE	DATE OF RETIREMENT	INTEREST RATE %	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2025	DATE DUE INT	DATE DUE PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN	AMOUNT DUE 2026 INT	AMOUNT DUE 2026 PRIN
FOSTORIA SEWER BI #0301101995006	1995	10-19-95	10-19-35	5.25	46,029	22,129	APR & OCT	OCT	1,162	1,600	1,078	1,700
WHISP MDWS UNIT 2 / ELBO CRK UNIT 3 BI #0301092914210	2014-A	09-29-14	10-01-34	2.00/3.35	3,405,000	650,000	APR & OCT	OCT	19,063	130,000	16,073	55,000
NELSON'S RIDGE 2 / WILDCAT WOODS 3 BI #0301102115583	2015-A	10-21-15	10-01-35	2.00/4.00	1,295,000	800,000	APR & OCT	OCT	27,350	60,000	26,150	65,000
ELBO CRK 4 / NLN RDG 3 / WSP MDW 3 / BK RDG 2 BI #0301100616932	2016-A	10-06-16	10-01-36	2.00/3.00	4,570,000	1,925,000	APR & OCT	OCT	44,500	345,000	37,600	355,000
ELBO CRK 5 / FLG LF 2 / NLSN RDG 4 / SNST RDG 3 / WSP MDW 4 BI #0301101117211	2017-A	10-11-17	10-01-37	0.90/3.00	3,410,000	2,290,000	APR & OCT	OCT	59,953	175,000	56,453	175,000
BK RDG 3 / JSG / NLSN RDG 5 / WSP MDW 5 / WLDCT WDS 2 BI #0301101018461	2018-A	10-10-18	10-01-38	3.00/4.00	4,080,000	2,960,000	APR & OCT	OCT	105,569	210,000	97,169	220,000
GW / HHL1 / HHL2 / HHT / IA1 / NR6PH1 / WM6 / WW3 BI #0301092321367	2021-A	09-23-21	10-01-41	1.25/4.00	7,180,000	6,345,000	APR & OCT	OCT	153,775	300,000	141,775	310,000
BR4 / NR6AW / WM7 BI #0301092222590	2022-A	09-22-22	10-01-42	2.25/3.70	2,905,000	2,715,000	APR & OCT	OCT	108,381	105,000	103,131	110,000
IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2 BI #0301092123745	2023-A	09-21-23	10-01-43	4.00/5.00	7,170,000	6,955,000	APR & OCT	OCT	300,700	235,000	288,950	250,000
TOTAL					34,061,029	24,662,129			820,453	1,561,600	768,379	1,541,700

WATER POLLUTION CONTROL REVOLVING LOA	SERIES	DATE OF ISSUE	DATE OF RETIREMENT	INTEREST RATE %	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2025	DATE DUE INT	DATE DUE PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN	AMOUNT DUE 2026 INT	AMOUNT DUE 2026 PRIN
Blue Township Sewer District	C20 1786 01	01-08-10	09-01-31	2.55%	3,463,000	1,051,628	MAR & SEP	SEPT	25,936	139,057	22,367	142,626
TOTAL					3,463,000	1,051,628			25,936	139,057	22,367	142,626

TEMPORARY NOTES	SERIES	DATE OF ISSUE	DATE OF RETIREMENT	INTEREST RATE %	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2025	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN	AMOUNT DUE 2026 INT	AMOUNT DUE 2026 PRIN
TOTAL					-	-	-	-	-	-

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

ITEMS PURCHASED	CONTRACT DATE	TERM OF CONTRACT (MONTHS)	INTEREST RATE %	TOTAL AMOUNT FINANCED	PRINCIPAL BALANCE 1/1/2025	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN	AMOUNT DUE 2026 INT	AMOUNT DUE 2026 PRIN
CONSOLIDATED FIRE DISTRICT #1									
4 Pumpers & 4 Tankers	08-23-19	120	2.680%	2,087,000	1,116,160	28,587	211,474	22,865	217,196
42 Air Packs	03-13-20	60	1.950%	300,000	31,360	305	31,360	-	-
FIRE DISTRICT #5 - BLUE TOWNSHIP									
Tanker	08-16-21	60	1.970%	110,000	45,410	784	22,483	339	22,927
TOTAL				2,497,000	1,192,930	29,676	265,317	23,204	240,123

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
UNRESERVED FUND BALANCE 1/1		**$15,825,980**	**$15,880,791**	**$8,894,641**
TAXES AND SHARED REVENUE				
Ad Valorem	5101	22,247,487	20,085,181	22,490,890
Delinquent	5102	127,308	90,000	30,000
Motor Vehicles	5103	1,055,395	900,000	850,000
Local Alcoholic Liquor	5104	11,787	10,000	5,000
Sales Tax - Compensating	5162	980,888	875,000	850,000
Sales Tax - Local	5160	4,755,867	4,525,000	4,500,000
In Lieu of	5108	50,080	40,000	35,000
Franchise Fees	5109	12,281	13,000	10,000
City County Highway	5112	905,917	800,000	800,000
District Coroner	5113	15,492	13,000	10,000
Recreational Vehicle Tax	5114	26,216	15,000	15,000
16/20 M Trucks	5123	19,989	19,500	19,000
Watercraft	5130	10,179	10,000	
Commercial Vehicle	4563	88,744	78,500	75,000
TOTAL FROM TAXES AND SHARED REVENUES		**30,307,630**	**27,474,181**	**29,689,890**
LICENSES, PERMITS, FEES				
Licenses	5201	11,367	6,500	6,500
Filing Fees	5204	4,194	1,000	1,000
Zoning Fees	5205	21,374	10,000	10,000
Other Fees and Permits	5206	149,024	130,000	120,000
Special Auto	5207	158,187	154,000	145,000
Recording Fees	5212	219,293	175,000	175,000
Antiques	5217	8,665	7,700	5,000
TOTAL FROM LICENSES, PERMITS, FEES		**572,104**	**484,200**	**462,500**
CHARGES FOR SERVICES				
Sales	5301	15,992	4,200	
Landfill	5303	841,834	625,000	625,000
Contracted Services	5304	243,241	200,000	200,000
Returned Check Charges	5305	774	350	200
Mini Bus Collections	5306	5,011	2,500	2,500
Medicare	5310	26,179	15,000	10,000
Medicaid	5312	8,094	2,800	
Clinic Fees	5314	18,445	9,000	5,000
Shots & Immunizations	5316	65,689	45,000	45,000
Ambulance Fees	5318	1,008,409	900,000	850,000
TOTAL FROM CHARGES FOR SERVICES		**2,233,668**	**1,803,850**	**1,737,700**
FINES AND PENALTIES				
Delinquent Tax Penalties	5404	95,274	60,000	40,000
Motor Vehicle Penalties	5402	3,089	2,500	500
TOTAL FROM FINES AND PENALTIES		**98,363**	**62,500**	**40,500**
REIMBURSEMENTS	5501	**177,772**	**85,000**	**40,000**
USE OF MONEY AND PROPERTY				
Interest on Idle Funds	5601	4,070,254	3,200,000	2,000,000
Rent	5602	2,094	300	200
Leases	5603	2,268	2,200	2,200
TOTAL FROM USE OF MONEY AND PROPERTY		**4,074,616**	**3,202,500**	**2,002,400**
OTHER REVENUES				
Equity Transfer	5702			
Cancel Prior Year Encumbrances and/or checks	5703	11,316	2,200	
Other Revenues	5707	129,962	75,000	50,000
Grant Proceeds	5708	455,564	132,000	
Donations	5710			
Operational Transfers	5711	2,378,804	1,900,000	1,900,000
TOTAL FROM OTHER REVENUES		**2,975,646**	**2,109,200**	**1,950,000**
TOTAL REVENUES		**40,439,799**	**35,221,431**	**35,922,990**
TOTAL RESOURCES		**56,265,779**	**51,102,222**	**44,817,631**

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
BOARD OF COUNTY COMMISSIONERS (Page 1)				
Personnel Services	8100	112,902	201,068	205,640
Contractual Services	8200	5,503	28,400	21,025
Commodities	8300	617	1,050	1,050
Capital Outlay	8800	0	0	0
Other	8900	1,000	1,000	2,000
TOTAL FOR BOARD OF COUNTY COMMISSIONERS		120,022	231,518	229,715
TOTAL FOR LEGISLATIVE SERVICES		120,022	231,518	229,715
COUNTY ATTORNEY (Page 2)				
Personnel Services	8100	602,928	630,660	650,018
Contractual Services	8200	63,427	70,190	92,260
Commodities	8300	9,300	18,100	16,400
Capital Outlay	8800	0	0	0
Other	8900	10,000	10,000	8,000
TOTAL FOR COUNTY ATTORNEY		685,655	728,950	766,678
DISTRICT COURT (Page 3)				
Contractual Services	8200	390,660	420,569	446,924
Commodities	8300	5,792	10,510	10,750
Capital Outlay	8800	0	0	0
Other	8900	3,000	5,000	10,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DISTRICT COURT		399,452	436,079	467,674
COURT SERVICE OFFICER (Page 4)				
Personnel Services	8100			
Contractual Services	8200	12,737	20,000	20,000
Commodities	8300	0	0	0
Capital Outlay	8800	0	0	0
TOTAL FOR COURT SERVICE OFFICER		12,737	20,000	20,000
DISTRICT CORONER (Page 5)				
Personnel Services	8100	0	0	0
Contractual Services	8200	137,320	115,000	140,000
Commodities	8300	0	0	
TOTAL FOR DISTRICT CORONER		137,320	115,000	140,000
TOTAL FOR JUDICIAL SERVICES		1,235,164	1,300,029	1,394,352
ADMINISTRATION (Page 6)				
Personnel Services	8100	642,964	684,000	704,121
Contractual Services	8200	45,309	67,175	63,825
Commodities	8300	2,884	7,300	7,100
Miscellaneous Expenditures	8500	0	0	0
Capital Outlay	8800	0	0	0
Other	8900	7,000	5,000	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ADMINISTRATION		698,157	763,475	780,046
COUNTY APPRAISER (Page 7)				
Personnel Services	8100	458,031	479,641	471,517
Contractual Services	8200	73,093	113,805	116,291
Commodities	8300	8,952	17,300	16,996
Capital Outlay	8800	0	0	0
Other	8900	10,000	10,000	12,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR COUNTY APPRAISER		550,076	620,746	616,804
BUILDINGS AND GROUNDS (Page 8)				
Personnel Services	8100	165,015	175,545	204,928
Contractual Services	8200	525,008	698,500	722,685
Commodities	8300	45,642	69,400	61,800
Capital Outlay	8800	169,831	50,000	50,000
Other	8900	10,000	10,000	50,000
Non Budgeted Grant Expenditures	6000	0	0	
TOTAL FOR BUILDINGS AND GROUNDS		915,496	1,003,445	1,089,413

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
COUNTY CLERK (Page 9)				
Personnel Services	8100	251,183	264,701	279,574
Contractual Services	8200	11,693	28,800	26,035
Commodities	8300	3,327	4,450	3,450
Capital Outlay	8800	0	0	0
Other	8900	3,000	3,000	3,000
TOTAL FOR COUNTY CLERK		269,203	300,951	312,059
COMPUTER INFORMATION SYSTEM (Page 10)				
Personnel Services	8100	0	0	0
Contractual Services	8200	258,254	352,200	340,801
Commodities	8300	654	5,000	5,000
Capital Outlay	8800	2,888	0	0
Other	8900	60,000	60,000	60,000
TOTAL FOR COMPUTER INFORMATION SYSTEM		321,796	417,200	405,801
REGISTER OF DEEDS (Page 11)				
Personnel Services	8100	230,316	239,559	261,482
Contractual Services	8200	14,020	22,035	23,986
Commodities	8300	15,319	20,985	20,488
Capital Outlay	8800	0	0	0
Other	8900	1,000	500	500
TOTAL FOR REGISTER OF DEEDS		260,655	283,079	306,456
ELECTION EXPENSE (Page 12)				
Personnel Services	8100	11,664	29,990	68,046
Contractual Services	8200	62,825	35,950	52,150
Commodities	8300	24,323	15,200	35,200
Capital Outlay	8800	0	0	0
Other	8900	20,000	20,000	40,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ELECTION EXPENSE		118,812	101,140	195,396
EMPLOYEE BENEFITS (Page 13)				
Personnel Services	8100	187,472	380,000	288,750
Contractual Services	8200	5,821,109	7,312,305	7,975,753
Commodities	8300	2,257	8,350	9,350
Capital Outlay	8800	0	0	0
Other	8900	1,930,000	1,000,000	250,000
Non Budgeted Grant Expenditures	6000	22,621	0	
TOTAL FOR EMPLOYEE BENEFITS		7,963,459	8,700,655	8,523,853
GEOGRAPHIC INFORMATION SYSTEM (Page 14)				
Personnel Services	8100	92,388	96,562	152,481
Contractual Services	8200	1,636	4,650	7,635
Commodities	8300	799	2,750	2,980
Capital Outlay	8800	0	0	0
Other	8900	50,000	45,000	20,000
TOTAL FOR GEOGRAPHIC INFORMATION SYSTEM		144,823	148,962	183,096
COUNTY TREASURER (Page 15)				
Personnel Services	8100	354,266	365,196	435,986
Contractual Services	8200	33,312	41,265	44,080
Commodities	8300	4,646	5,475	5,700
Capital Outlay	8800	0	0	0
Other	8900	1,000	1,000	1,500
Non Budgeted Grant Expenditures	6000			
TOTAL FOR COUNTY TREASURER		393,224	412,936	487,266
UNCLASSIFIED (Page 16)				
Personnel Services	8100	0	0	0
Contractual Services	8200	363,370	403,500	526,500
Commodities	8300	6,922	8,000	8,000
Miscellaneous	8500	150	150	150
Capital Outlay	8800	54,306	20,000	30,000
Other	8900	5,555,000	3,750,000	3,523,719
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR UNCLASSIFIED		5,979,748	4,181,650	4,088,369

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
PLANNING AND ZONING (Page 17)				
Personnel Services	8100	181,469	227,620	239,113
Contractual Services	8200	6,180	12,730	12,500
Commodities	8300	1,866	2,740	3,450
Capital Outlay	8800	0	0	0
Other	8900	1,000	1,000	4,000
TOTAL FOR PLANNING AND ZONING		190,515	244,090	259,063
TOTAL FOR FINANCIAL AND ADMINISTRATION SERVICES		17,805,964	17,178,329	17,247,622
EMERGENCY MEDICAL SERVICES (Page 18)				
Personnel Services	8100	2,584,478	2,702,763	2,949,163
Contractual Services	8200	114,955	136,240	135,575
Commodities	8300	176,339	210,700	201,200
Capital Outlay	8800	1,318	0	0
Other	8900	250,000	250,000	300,000
Non Budgeted Grant Expenditures	6000	3,154	0	
TOTAL FOR EMERGENCY MEDICAL SERVICES		3,130,244	3,299,703	3,585,938
EMERGENCY MANAGEMENT (Page 19)				
Personnel Services	8100	126,537	160,430	169,544
Contractual Services	8200	19,078	22,910	24,945
Commodities	8300	17,352	19,900	18,700
Capital Outlay	8800	0	0	0
Other	8900	45,000	45,000	50,000
Non Budgeted Grant Expenditures	6000	25,634	0	
TOTAL FOR EMERGENCY MANAGEMENT		233,601	248,240	263,189
FIRE SUPERVISOR (Page 20)				
Personnel Services	8100	86,149	91,159	48,031
Contractual Services	8200	5,976	10,310	10,400
Commodities	8300	6,466	13,000	13,000
Capital Outlay	8800	0	0	0
Other	8900	7,500	7,500	8,000
Non Budgeted Grant Expenditures	6000	137	0	
TOTAL FOR FIRE SUPERVISOR		106,228	121,969	79,431
SHERIFF (Page 21)				
Personnel Services	8100	2,676,407	3,149,130	3,325,425
Contractual Services	8200	223,016	301,429	292,925
Commodities	8300	185,921	294,850	286,500
Capital Outlay	8800	0	0	12,000
Other	8900	320,400	320,400	325,000
Non Budgeted Grant Expenditures	6000	29,774	0	
TOTAL FOR SHERIFF		3,435,518	4,065,809	4,241,850
DETENTION CENTER (Page 22)				
Personnel Services	8100	668,208	743,953	767,567
Contractual Services	8200	85,071	114,650	122,400
Commodities	8300	123,453	222,800	214,100
Capital Outlay	8800	0	0	0
Other	8900	25,000	25,000	25,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DETENTION CENTER		901,732	1,106,403	1,129,067
JUVENILE DETENTION (Page 23)				
Contractual Services	8200	36,272	50,000	45,000
Commodities	8300	0	0	0
Other	8900			
TOTAL FOR JUVENILE DETENTION		36,272	50,000	45,000
TOTAL FOR PUBLIC SAFETY SERVICES		7,843,595	8,892,124	9,344,475

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
CEMETERY (Page 24)				
Personnel Services	8100	0	0	0
Contractual Services	8200	12,596	17,000	22,810
Commodities	8300	510	840	840
Capital Outlay	8800	0	0	0
TOTAL FOR CEMETERY		13,106	17,840	23,650
NOXIOUS WEED (Page 25)				
Personnel Services	8100	355,484	371,090	400,642
Contractual Services	8200	42,819	59,725	67,680
Commodities	8300	94,368	125,350	130,050
Capital Outlay	8800	1,417	0	0
Other	8900	25,597	30,000	35,000
Non Budgeted Grant Expenditures	6000	1,262	0	0
TOTAL FOR NOXIOUS WEED		520,947	586,165	633,372
ROAD AND BRIDGE (Page 26)				
Personnel Services	8100	2,489,774	2,861,259	2,980,463
Contractual Services	8200	2,598,154	2,759,660	3,257,590
Commodities	8300	1,439,576	1,959,250	1,956,850
Capital Outlay	8800	6,024	14,065	14,000
Other	8900	3,250,000	3,200,000	2,850,000
Non Budgeted Grant Expenditures	6000	51,322	0	
TOTAL FOR ROAD AND BRIDGE		9,834,850	10,794,234	11,058,903
SOLID WASTE (Page 27)				
Personnel Services	8100	140,067	149,466	161,851
Contractual Services	8200	575,469	702,270	738,890
Commodities	8300	28,640	33,550	40,850
Capital Outlay	8800	0	0	0
Other	8900	60,000	70,000	50,000
Non Budgeted Grant Expenditures	6000	108	0	0
TOTAL FOR SOLID WASTE		804,284	955,286	991,591
TOTAL FOR PUBLIC WORKS SERVICES		11,173,187	12,353,525	12,707,516
HEALTH DEPARTMENT (Page 28)				
Personnel Services	8100	277,533	511,229	539,267
Contractual Services	8200	26,789	30,750	37,100
Commodities	8300	140,123	110,500	151,500
Capital Outlay	8800	0	0	0
Other	8900	15,000	10,000	10,000
Non Budgeted Grant Expenditures	6000	259,853	0	0
TOTAL FOR HEALTH DEPARTMENT		719,298	662,479	737,867
HEALTH CARE DISTRIBUTIONS (Page 29)				
Pawnee Mental Health	8500	107,770	112,961	112,961
Big Lakes Development Center	8500	188,199	191,963	195,803
Community Care Ministries	8500	10,000	10,000	10,000
3 Rivers Independent Living	8500	20,000	20,000	20,000
TOTAL FOR HEALTH CARE DISTRIBUTIONS		325,969	334,924	338,764
PUBLIC TRANSPORTATION (Page 30)				
Personnel Services	8100	37,207	106,125	114,548
Contractual Services	8200	43,140	67,555	74,145
Commodities	8300	6,508	31,970	32,700
Capital Outlay	8800	0	0	0
Other	8900	10,000	15,000	25,000
Non Budgeted Grant Expenditures	6000	96,206	0	0
TOTAL FOR PUBLIC TRANSPORTATION		193,061	220,650	246,393
AGING SERVICES (Page 31)				
Personnel Services	8100	0	0	0
Contractual Services	8200	43,882	62,850	73,750
Commodities	8300	0	1,000	700
Allocations	8500	38,100	41,900	44,400
Capital Outlay	8800	4,064	0	0
TOTAL FOR AGING SERVICES		86,046	105,750	118,850

GENERAL FUND

	CODE	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
ENVIRONMENTAL HEALTH (Page 32)				
Personnel Services	8100	89,600	93,613	97,707
Contractual Services	8200	2,792	7,670	7,250
Commodities	8300	3,327	5,900	6,400
Capital Outlay	8800	0	0	0
Other	8900	5,000	5,000	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ENVIRONMENTAL HEALTH		100,719	112,183	116,357
TOTAL FOR HEALTH AND WELFARE SERVICES		1,425,093	1,435,986	1,558,231
COUNTY PARK OPERATIONS (Page 33)				
Contractual Services	8200	0	1,500	1,500
Commodities	8300	71	4,200	6,200
Capital Outlay	8800	0	0	0
Other	8900	6,500	6,500	6,500
TOTAL FOR COUNTY PARK OPERATIONS		6,571	12,200	14,200
TOTAL FOR CULTURE AND RECREATION		6,571	12,200	14,200
ENVIRONMENT SERVICES ALLOCATIONS (Page 34)				
Conservation District	8500	90,000	95,000	95,000
Economic Development	8500	240,000	255,000	255,000
Pottawatomie County Extension	8500	345,392	353,870	371,520
County Fair	8500	100,000	100,000	100,000
	8200			
TOTAL FOR ENVIRONMENT SERVICES ALLOCATIONS		775,392	803,870	821,520
TOTAL EXPENDITURES		40,384,988	42,207,581	43,317,631
UNRESERVED FUND BALANCE 12/31		15,880,791	8,894,641	0
NON-APPROPRIATED BALANCE 12/31				1,500,000
TOTAL EXPENDITURES & NON-APPROPRIATED BALANCE 12/31		40,384,988	42,207,581	44,817,631
BUDGET AUTHORITY		40,776,903	43,691,070	43,317,631

GENERAL FUND

DEPARTMENT: Board of County Commissioners

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services	112,902	201,068	205,640	2.27%
Contractual Services	5,503	28,400	21,025	-25.97%
Commodities	617	1,050	1,050	0.00%
Capital Outlay	0	0	0	0.00%
Other	1,000	1,000	2,000	100.00%
Total Expenditures	**120,022**	**231,518**	**229,715**	-0.78%

REVENUE SUMMARY	2024 Actual
Tax Abatement fees	
Tax Sale fees	
Miscellaneous	176
Surplus Auction	
Total	**176**

Expenditure Detail

	2024 Actual	2025 Estimate	2026 Budget
Personnel Services			
Gross Wages	107,780	188,893	195,265
Benefit Pay	5,122	12,175	10,375
	112,902	**201,068**	**205,640**
Contractual Services			
Prof. Serv. & Memberships	1,826	12,500	2,625
Fees for Services	504	5,000	5,000
Contractual Service	630	1,000	1,000
Travel & Training	2,271	9,500	12,000
Public Utility Services	272	400	400
	5,503	**28,400**	**21,025**
Commodities			
Office & Shop Supplies	566	900	900
Construction & Janitorial Materials	51	150	150
	617	**1,050**	**1,050**
Capital Outlay			
Computer Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**1,000**	**1,000**	**2,000**
Total Expenditures	**120,022**	**231,518**	**229,715**

GENERAL FUND

DEPARTMENT: **County Attorney**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	602,928	630,660	650,018	3.07%
Contractual Services	63,427	70,190	92,260	31.44%
Commodities	9,300	18,100	16,400	-9.39%
Capital Outlay	0	0	0	0.00%
Other	10,000	10,000	8,000	-20.00%
Total Expenditures	**685,655**	**728,950**	**766,678**	5.18%

	2024 Actual
REVENUE SUMMARY	
Diversion Fees	35,080
Miscellaneous Fees	722
Restitution	
Total	**35,802**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	602,452	629,310	648,668
Benefit Pay	476	1,350	1,350
	602,928	**630,660**	**650,018**
Contractual Services			
Prof. Serv. & Memberships	700	2,410	2,910
Fees for Services	6,590	14,625	14,675
Contractual Service	51,036	42,155	63,675
Travel & Training	705	5,000	5,000
Public Utility Services	4,396	6,000	6,000
	63,427	**70,190**	**92,260**
Commodities			
Office & Shop Supplies	6,538	12,350	12,300
Computer Supplies	1,478	3,000	2,850
Construction & Janitorial Materials	566	500	1,000
Miscellaneous Supplies	718	2,250	250
	9,300	**18,100**	**16,400**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Buildings & Improvements	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**10,000**	**10,000**	**8,000**
Total Expenditures	**685,655**	**728,950**	**766,678**

GENERAL FUND

DEPARTMENT: District Court

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Contractual Services	390,660	420,569	446,924	6.27%
Commodities	5,792	10,510	10,750	2.28%
Capital Outlay	0	0	0	0.00%
Other	3,000	5,000	10,000	100.00%
Total Expenditures	**399,452**	**436,079**	**467,674**	7.25%

	2024 Actual
REVENUE SUMMARY	
Clerk's & Copy Fees	6,208
Phone Conference Calls	
Indigent Attorney Fees	21,282
INK Search Fees	
Miscellaneous	2,038
Total	**29,528**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships	329,999	349,550	373,225
Fees for Services	16,620	20,425	22,898
Contractual Service	36,964	43,214	43,270
Travel & Training	617	850	900
Public Utility Services	6,460	6,530	6,631
	390,660	**420,569**	**446,924**
Commodities			
Office & Shop Supplies	3,488	5,275	4,900
Computer Supplies	652	3,500	4,000
Miscellaneous Supplies	1,652	1,735	1,850
	5,792	**10,510**	**10,750**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Buildings & Improvements	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**3,000**	**5,000**	**10,000**
Total Expenditures	**399,452**	**436,079**	**467,674**

GENERAL FUND

DEPARTMENT: **Court Service Officer**

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services				
Contractual Services	12,737	20,000	20,000	0.00%
Commodities				
Capital Outlay				
Other				
Total Expenditures	**12,737**	**20,000**	**20,000**	0.00%

REVENUE SUMMARY	2024 Actual
District Counties Reimb	
Miscellaneous	
State Reimb	
Total	**0**

Expenditure Detail	2024 Actual	2025 Estimate	2026 Budget
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services			
Contractual Service	12,737	20,000	20,000
Travel & Training			
Public Utility Services			
	12,737	**20,000**	**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	**12,737**	**20,000**	**20,000**

GENERAL FUND

DEPARTMENT: District Coroner

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services	0	0	0	0.00%
Contractual Services	137,320	115,000	140,000	21.74%
Commodities				
Capital Outlay				
Other				
Total Expenditures	**137,320**	**115,000**	**140,000**	21.74%

REVENUE SUMMARY	2024 Actual
District Counties Reimb	11,906
State Allocation	619
Autopsy Reimb	2,967
Total	**15,492**

Expenditure Detail

	2024 Actual	2025 Estimate	2026 Budget
Peronnel Services			
Gross Wages			
Contractual Services			
Prof. Serv. & Membership			
Fees for Services	115,645	95,000	120,000
Contractual Services	21,675	20,000	20,000
Travel & Training			
	137,320	**115,000**	**140,000**
Commodities			
Medical Supplies			
	0	**0**	**0**
Total Expenditures	**137,320**	**115,000**	**140,000**

GENERAL FUND

DEPARTMENT: **Administration**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	642,964	684,000	704,121	2.94%
Contractual Services	45,309	67,175	63,825	-4.99%
Commodities	2,884	7,300	7,100	-2.74%
Capital Outlay	0	0	0	0.00%
Other	7,000	5,000	5,000	0.00%
Total Expenditures	**698,157**	**763,475**	**780,046**	2.17%

	2024 Actual
REVENUE SUMMARY	
Budget Preparation	1,950
Franchise Fees	12,281
Fuel Tax Refund	1,086
Miscellaneous Reimb	6,423
Event Fees	100
Total	**21,840**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	641,851	681,782	701,871
Benefit Pay	1,113	2,218	2,250
	642,964	**684,000**	**704,121**
Contractual Services			
Prof. Serv. & Memberships	21,264	25,000	24,600
Fees for Services	1,206	1,075	1,025
Contractual Service	11,026	14,000	13,100
Travel & Training	8,049	23,000	21,000
Public Utility Services	3,764	4,100	4,100
	45,309	**67,175**	**63,825**
Commodities			
Office & Shop Supplies	2,245	4,800	4,600
Vehicle & Equipment Supplies	91	500	500
Computer Supplies	366	2,000	2,000
Miscellaneous Supplies	182	0	0
	2,884	**7,300**	**7,100**
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	5,000	5,000
Total Expenditures	**698,157**	**763,475**	**780,046**

GENERAL FUND

DEPARTMENT: **County Appraiser**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	458,031	479,641	471,517	-1.69%
Contractual Services	73,093	113,805	116,291	2.18%
Commodities	8,952	17,300	16,996	-1.76%
Capital Outlay	0	0	0	0.00%
Other	10,000	10,000	12,000	20.00%
Total Expenditures	**550,076**	**620,746**	**616,804**	-0.64%

	2024 Actual
REVENUE SUMMARY	
Copies	1,118
Miscellaneous Reimb	515
Web Site User Fees	10,425
Total	**12,058**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	456,489	477,791	470,167
Benefit Pay	1,542	1,850	1,350
	458,031	**479,641**	**471,517**
Contractual Services			
Prof. Serv. & Memberships	619	1,055	1,055
Fees for Services	215	1,940	1,290
Contractual Service	62,431	95,645	96,611
Travel & Training	4,823	9,500	11,500
Public Utility Services	5,005	5,665	5,835
	73,093	**113,805**	**116,291**
Commodities			
Office & Shop Supplies	5,061	8,535	8,646
Vehicle & Equipment Supplies	2,960	6,265	5,850
Computer Supplies	745	2,500	2,500
	8,952	**17,300**	**16,996**
Capital Outlay			
Computer Equipment	0	0	0
Building Improvements	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**10,000**	**10,000**	**12,000**
Total Expenditures	**550,076**	**620,746**	**616,804**

GENERAL FUND

DEPARTMENT: **Buildings and Grounds**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	165,015	175,545	204,928	16.74%
Contractual Services	525,008	698,500	722,685	3.46%
Commodities	45,642	69,400	61,800	-10.95%
Capital Outlay	169,831	50,000	50,000	0.00%
Other	10,000	10,000	50,000	400.00%
Total Expenditures	**915,496**	**1,003,445**	**1,089,413**	8.57%

	2024 Actual
REVENUE SUMMARY	
Miscellaneous Reimb	1,866
Insurance Proceeds	
Sales	
Auto Allowance	108
Total	**1,974**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	163,673	174,345	203,728
Benefit Pay	1,342	1,200	1,200
	165,015	**175,545**	**204,928**
Contractual Services			
Prof. Serv. & Memberships	468	3,300	3,385
Fees for Services	86,496	98,850	102,350
Contractual Service	119,500	178,100	188,200
Travel & Training	0	6,250	6,250
Public Utility Services	318,544	412,000	422,500
	525,008	**698,500**	**722,685**
Commodities			
Office & Shop Supplies	7,533	7,600	8,500
Vehicle & Equipment Supplies	6,751	12,800	10,800
Construction & Janitorial Materials	30,557	49,000	42,500
Miscellaneous Supplies	801	0	0
	45,642	**69,400**	**61,800**
Capital Outlay			
Equipment	1,790	0	0
Vehicles	0	0	0
Bldgs & Improvements	159,402	50,000	50,000
	169,831	**50,000**	**50,000**
Other			
Equity Transfer	**10,000**	**10,000**	**50,000**
Total Expenditures	**915,496**	**1,003,445**	**1,089,413**

GENERAL FUND

DEPARTMENT: **County Clerk**

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services	251,183	264,701	279,574	5.62%
Contractual Services	11,693	28,800	26,035	-9.60%
Commodities	3,327	4,450	3,450	-22.47%
Capital Outlay	0	0	0	0.00%
Other	3,000	3,000	3,000	0.00%
Total Expenditures	**269,203**	**300,951**	**312,059**	3.69%

REVENUE SUMMARY	2024 Actual
Game License Fees	27
Miscellaneous Fees/Refunds	2
Cereal Malt Beverage Fees	450
Moving Permits	25
Occupational Licenses	250
Scrap Metal Permts	
Total	**754**

Expenditure Detail

	2024 Actual	2025 Estimate	2026 Budget
Personnel Services			
Gross Wages	251,156	263,951	278,824
Benefit Pay	27	750	750
	251,183	**264,701**	**279,574**
Contractual Services			
Prof. Serv. & Memberships	150	150	150
Fees for Services	992	1,300	1,075
Contractual Service	7,808	21,850	20,810
Travel & Training	919	3,500	2,000
Public Utility Services	1,824	2,000	2,000
	11,693	**28,800**	**26,035**
Commodities			
Office & Shop Supplies	2,155	3,150	2,150
Vehicle & Equipment Supplies	44	300	200
Computer Supplies	24	0	0
Miscellaneous Supplies	1,104	1,000	1,100
	3,327	**4,450**	**3,450**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	3,000	3,000	3,000
Total Expenditures	**269,203**	**300,951**	**312,059**

GENERAL FUND

DEPARTMENT: **Computer Information System**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	0	0	#DIV/0!
Contractual Services	258,254	352,200	340,801	-3.24%
Commodities	654	5,000	5,000	0.00%
Capital Outlay	2,888	0	0	#DIV/0!
Other	60,000	60,000	60,000	0.00%
Total Expenditures	**321,796**	**417,200**	**405,801**	-2.73%

	2024 Actual
REVENUE SUMMARY	
Miscellaneous	1,335
Total	**1,335**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	0	0	0
Benefit Pay	0	0	0
	0	**0**	**0**
Contractual Services			
Prof. Serv. & Memberships	0	1,000	1,000
Fees for Services	27	3,000	100
Contractual Service	253,169	340,700	333,701
Travel & Training	0	0	0
Public Utility Services	5,058	7,500	6,000
	258,254	**352,200**	**340,801**
Commodities			
Office & Shop Supplies	23	0	0
Computer Supplies	412	5,000	5,000
Miscellaneous Supplies	219	0	0
	654	**5,000**	**5,000**
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	2,888	0	0
Office Furniture & Equipment	0	0	0
	2,888	**0**	**0**
Other			
Equity Transfer	**60,000**	**60,000**	**60,000**
Total Expenditures	**321,796**	**417,200**	**405,801**

GENERAL FUND

DEPARTMENT: **Register of Deeds**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	230,316	239,559	261,482	9.15%
Contractual Services	14,020	22,035	23,986	8.85%
Commodities	15,319	20,985	20,488	-2.37%
Capital Outlay	0	0	0	0.00%
Other	1,000	500	500	0.00%
Total Expenditures	**260,655**	**283,079**	**306,456**	8.26%

	2024 Actual
REVENUE SUMMARY	
Recording Fees	219,293
Miscellaneous Fees	383
Web Site User Fees	33,164
Other Fees and Permits	9,732
Total	**262,572**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	230,288	238,859	260,882
Benefit Pay	28	700	600
	230,316	**239,559**	**261,482**
Contractual Services			
Prof. Serv. & Memberships	655	735	760
Fees for Services	0	100	300
Contractual Service	6,000	6,170	7,770
Travel & Training	5,639	13,230	13,406
Public Utility Services	1,726	1,800	1,750
	14,020	**22,035**	**23,986**
Commodities			
Office & Shop Supplies	14,919	20,485	19,988
Vehicle & Equipment Supplies	168	400	500
Computer Supplies	0	0	0
Miscellaneous Supplies	232	100	0
	15,319	**20,985**	**20,488**
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	1,000	500	500
Total Expenditures	**260,655**	**283,079**	**306,456**

GENERAL FUND

DEPARTMENT: Election Expense

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	11,664	29,990	68,046	126.90%
Contractual Services	62,825	35,950	52,150	45.06%
Commodities	24,323	15,200	35,200	131.58%
Capital Outlay	0	0	0	0.00%
Other	20,000	20,000	40,000	100.00%
Total Expenditures	**118,812**	**101,140**	**195,396**	93.19%

	2024 Actual
REVENUE SUMMARY	
Election Reimbursements	18,086
Filing Fees	4,194
Miscellaneous	
Voter lists	955
Grant Proceeds	378
Total	**23,613**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	11,664	29,990	68,046
Benefit Pay	0	0	0
	11,664	**29,990**	**68,046**
Contractual Services			
Prof. Serv. & Memberships	150	150	150
Fees for Services	48,296	20,000	34,000
Contractual Service	13,399	13,900	16,100
Travel & Training	843	1,700	1,700
Public Utility Services	0	0	0
Insurance	137	200	200
	62,825	**35,950**	**52,150**
Commodities			
Office & Shop Supplies	24,215	15,000	35,000
Vehicle & Equipment Supplies	69	200	200
Miscellaneous Supplies	39	0	0
	24,323	**15,200**	**35,200**
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**20,000**	**20,000**	**40,000**
Total Expenditures	**118,812**	**101,140**	**195,396**

GENERAL FUND

DEPARTMENT: Employee Benefits

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	187,472	380,000	288,750	-24.01%
Contractual Services	5,821,109	7,312,305	7,975,753	9.07%
Commodities	2,257	8,350	9,350	11.98%
Capital Outlay	0	0	0	0.00%
Other Debits	1,930,000	1,000,000	250,000	-75.00%
Grant Expenditures	22,621	0	0	0.00%
Total Expenditures	**7,963,459**	**8,700,655**	**8,523,853**	-2.03%

	2024 Actual
REVENUE SUMMARY	
Reimbursements	232
Contracted Services	214,534
Premium Refund	110,523
Total	**325,289**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages			
Deferred Compensation	187,472	380,000	288,750
	187,472	**380,000**	**288,750**
Contractual Services			
Fees for Services	6,514	10,500	12,500
Contractual Services	181,199	188,500	189,600
Social Security / FICA	1,006,795	1,092,486	1,160,782
KPERS / KP&F	1,919,785	2,357,904	2,483,485
Unemployment Compensation	13,117	41,415	30,000
Workers Compensation	231,680	277,150	357,500
Insurance Premiums	2,460,347	3,344,350	3,719,886
Training	1,672		22,000
	5,821,109	**7,312,305**	**7,975,753**
Commodities			
Office Supplies			
Miscellaneous Supplies	2,257	8,350	9,350
	2,257	**8,350**	**9,350**
Capital Outlay			
Computer Equipment Upgrade			**0**
Other			
Equity Transfer	**1,930,000**	**1,000,000**	**250,000**
Grant Expenditures	**22,621**		
Total Expenditures	**7,963,459**	**8,700,655**	**8,523,853**

GENERAL FUND

DEPARTMENT: **Geographic Information System**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	92,388	96,562	152,481	57.91%
Contractual Services	1,636	4,650	7,635	64.19%
Commodities	799	2,750	2,980	8.36%
Capital Outlay	0	0	0	0.00%
Other	50,000	45,000	20,000	-55.56%
Total Expenditures	**144,823**	**148,962**	**183,096**	22.91%

	2024 Actual
REVENUE SUMMARY	
Owner Books	
Maps	1,063
Miscellaneous	
Total	**1,063**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	92,388	96,412	152,181
Benefit Pay	0	150	300
	92,388	**96,562**	**152,481**
Contractual Services			
Prof. Serv. & Memberships	50	100	85
Fees for Services	10	50	50
Contractual Service	644	2,800	3,000
Travel & Training	626	1,350	4,100
Public Utility Services	306	350	400
	1,636	**4,650**	**7,635**
Commodities			
Office & Shop Supplies	799	1,400	1,500
Vehicle & Equipment Supplies	0	100	150
Computer Supplies	0	700	730
Construction & Janitorial Materials	0	150	200
Miscellaneous Supplies	0	400	400
	799	**2,750**	**2,980**
Capital Outlay			
Buildings & Improvements			
Computer Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**50,000**	**45,000**	**20,000**
Total Expenditures	**144,823**	**148,962**	**183,096**

GENERAL FUND

DEPARTMENT: **County Treasurer**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	354,266	365,196	435,986	19.38%
Contractual Services	33,312	41,265	44,080	6.82%
Commodities	4,646	5,475	5,700	4.11%
Capital Outlay	0	0	0	0.00%
Other	1,000	1,000	1,500	50.00%
Total Expenditures	**393,224**	**412,936**	**487,266**	18.00%

	2024 Actual
REVENUE SUMMARY	
Antiques	8,665
Motor Vehicle Fees	158,187
Interest on Idle Funds	4,070,254
In Lieu of Tax	50,080
Drivers License Fees	8,993
Returned Checks	774
Local Alcohol Tax	11,787
Copies, Miscellaneous	5,194
Total	**4,313,934**

Expenditure Detail

	2024 Actual	2025 Estimate	2026 Budget
Personnel Services			
Gross Wages	353,113	364,146	434,786
Benefit Pay	1,153	1,050	1,200
	354,266	**365,196**	**435,986**
Contractual Services			
Prof. Serv. & Memberships	350	350	550
Fees for Services	4,274	6,200	6,430
Contractual Service	26,520	27,915	29,700
Travel & Training	1,236	5,300	5,900
Public Utility Services	932	1,500	1,500
	33,312	**41,265**	**44,080**
Commodities			
Office & Shop Supplies	3,166	4,425	4,000
Vehicle & Equipment Supplies	0	250	300
Computer Supplies	18	0	0
Miscellaneous Supplies	1,462	800	1,400
	4,646	**5,475**	**5,700**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	1,000	1,000	1,500
Total Expenditures	**393,224**	**412,936**	**487,266**

GENERAL FUND

DEPARTMENT: **Unclassified**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	0	0	0.00%
Contractual Services	363,370	403,500	526,500	30.48%
Commodities	6,922	8,000	8,000	0.00%
Allocations	150	150	150	0.00%
Capital Outlay	54,306	20,000	30,000	50.00%
Other	5,555,000	3,750,000	3,523,719	-6.03%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	**5,979,748**	**4,181,650**	**4,088,369**	-2.23%

	2024 Actual
REVENUE SUMMARY	
Miscellaneous Reimb	300
Flood Control / Rent	1,490
Local Retail Sales Tax	4,755,867
Compensating Sales Tax	980,888
Grant Proceeds	
Risk Management Award	6,281
Benefit District Administration	
Equity Transfer	278,057
Insurance Proceeds	
Total	**6,022,883**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	0	0	0
Contractual Services			
Prof. Serv. & Memberships	37,236	66,500	51,500
Fees for Services	64,078	75,000	85,000
Contractual Service	253,009	197,000	325,000
Public Utility Services	9,047	65,000	65,000
	363,370	**403,500**	**526,500**
Commodities			
Office & Shop Supplies	783	3,000	3,000
Vehicle & Equipment Supplies	20	2,000	2,000
Miscellaneous Supplies	6,119	3,000	3,000
	6,922	**8,000**	**8,000**
Allocations	**150**	**150**	**150**
Capital Outlay			
Buildings & Improvements	47,463	10,000	20,000
Equipment	0	0	0
Land	6,843	10,000	10,000
	54,306	**20,000**	**30,000**
Other			
Transfer	**5,555,000**	**3,750,000**	**3,523,719**
Total Expenditures	**5,979,748**	**4,181,650**	**4,088,369**

GENERAL FUND

DEPARTMENT: **Planning and Zoning**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	181,469	227,620	239,113	5.05%
Contractual Services	6,180	12,730	12,500	-1.81%
Commodities	1,866	2,740	3,450	25.91%
Capital Outlay	0	0	0	0.00%
Other	1,000	1,000	4,000	300.00%
Total Expenditures	**190,515**	**244,090**	**259,063**	6.13%

	2024 Actual
REVENUE SUMMARY	
Building Permits	18,400
Zoning Permits	500
Plat Review	660
Miscellaneous Permits	1,814
Appeals	
Miscellaneous	294
Contractor Licenses	11,340
Total	**33,008**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	181,319	227,170	238,663
Benefit Pay	150	450	450
	181,469	**227,620**	**239,113**
Contractual Services			
Prof. Serv. & Memberships	804	1,030	1,000
Fees for Services	1,633	2,400	2,300
Contractual Service	1,044	900	1,250
Travel & Training	1,848	7,450	7,050
Public Utility Services	851	950	900
	6,180	**12,730**	**12,500**
Commodities			
Food & Meals	489	900	900
Office & Shop Supplies	507	640	650
Vehicle & Equipment Supplies	660	1,200	1,700
Computer Supplies	184	0	200
Construction & Janitorial Materials	26	0	0
Miscellaneous Supplies	0	0	0
	1,866	**2,740**	**3,450**
Capital Outlay			
Computer Equipment	0	0	0
Vehicles	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**1,000**	**1,000**	**4,000**
Total Expenditures	**190,515**	**244,090**	**259,063**

GENERAL FUND

DEPARTMENT: **Emergency Medical Services**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,584,478	2,702,763	2,949,163	9.12%
Contractual Services	114,955	136,240	135,575	-0.49%
Commodities	176,339	210,700	201,200	-4.51%
Capital Outlay	1,318	0	0	0.00%
Other	250,000	250,000	300,000	20.00%
Grant Expenditures	3,154	0	0	0.00%
Total Expenditures	**3,130,244**	**3,299,703**	**3,585,938**	8.67%

	2024 Actual
REVENUE SUMMARY	
Ambulance Fees	1,008,409
Fuel Tax Refund	173
Contracted Services	2,550
Miscellaneous	4,907
Donations	
Insurance Proceeds	4,781
Sales	
Total	**1,020,820**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,584,454	2,702,763	2,948,763
Benefit Pay	24	0	400
	2,584,478	**2,702,763**	**2,949,163**
Contractual Services			
Prof. Serv. & Memberships	1,912	2,300	2,500
Fees for Services	29,893	26,240	30,900
Contractual Services	57,256	61,700	58,725
Travel & Training	11,838	30,800	28,150
Public Utility Services	14,056	15,200	15,300
	114,955	**136,240**	**135,575**
Commodities			
Office Supplies	23,745	34,500	38,500
Medical Supplies	77,717	80,700	82,500
Vehicle & Equipment Supplies	62,433	86,900	74,400
Computer Supplies	3,732	1,800	2,000
Miscellaneous Supplies	8,712	6,800	3,800
	176,339	**210,700**	**201,200**
Capital Outlay			
Equipment	1,318	0	0
	1,318	**0**	**0**
Other			
Equity Transfer	**250,000**	**250,000**	**300,000**
Grant Expenditures	**3,154**	**0**	
Total Expenditures	**3,130,244**	**3,299,703**	**3,585,938**

GENERAL FUND

DEPARTMENT: Emergency Management

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	126,537	160,430	169,544	5.68%
Contractual Services	19,078	22,910	24,945	8.88%
Commodities	17,352	19,900	18,700	-6.03%
Capital Outlay	0	0	0	0.00%
Other	45,000	45,000	50,000	11.11%
Grant Expenditures	25,634	0	0	0.00%
Total Expenditures	**233,601**	**248,240**	**263,189**	6.02%

	2024 Actual
REVENUE SUMMARY	
Grant Proceeds	25,634
Other Revenue	352
Sales	
Insurance Proceeds	
Total	**25,986**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	126,537	160,380	169,494
Benefit Pay	0	50	50
	126,537	**160,430**	**169,544**
Contractual Services			
Prof. Serv. & Memberships	153	160	160
Fees for Services	2,043	5,830	5,085
Contractual Service	9,626	8,610	11,720
Travel & Training	2,564	3,000	3,090
Public Utility Services	4,692	5,310	4,890
	19,078	**22,910**	**24,945**
Commodities			
Office & Shop Supplies	7,527	1,900	3,900
Vehicle & Equipment Supplies	8,590	15,000	13,500
Computer Supplies	329	1,000	500
Miscellaneous Supplies	906	2,000	800
	17,352	**19,900**	**18,700**
Capital Outlay			
Vehicles	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**45,000**	**45,000**	**50,000**
Grant Expenditures	**25,634**	**0**	**0**
Total Expenditures	**233,601**	**248,240**	**263,189**

GENERAL FUND

DEPARTMENT: Fire Supervisor

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	86,149	91,159	48,031	-47.31%
Contractual Services	5,976	10,310	10,400	0.87%
Commodities	6,466	13,000	13,000	0.00%
Capital Outlay	0	0	0	0.00%
Other	7,500	7,500	8,000	6.67%
Grant Expenditures	137	0	0	-100.00%
Total Expenditures	**106,228**	**121,969**	**79,431**	-34.88%

	2024 Actual
REVENUE SUMMARY	
Grant Proceeds	490
Other Revenue	119
Reimbursements	
Sales	
Total	**609**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	86,149	91,159	48,031
Benefit Pay	0	0	0
	86,149	**91,159**	**48,031**
Contractual Services			
Prof. Serv. & Memberships	337	830	830
Fees for Services	621	1,850	1,850
Contractual Service	1,908	1,850	1,920
Travel & Training	423	2,500	2,500
Public Utility Services	2,687	3,280	3,300
	5,976	**10,310**	**10,400**
Commodities			
Office & Shop Supplies	1,106	2,450	2,450
Vehicle & Equipment Supplies	4,587	9,000	9,000
Computer Supplies	577	500	500
Miscellaneous Supplies	196	1,050	1,050
	6,466	**13,000**	**13,000**
Capital Outlay			
Vehicles	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	7,500	7,500	8,000
Grant Expenditures	137	0	0
Total Expenditures	**106,228**	**121,969**	**79,431**

GENERAL FUND

DEPARTMENT: Sheriff

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,676,407	3,149,130	3,325,425	5.60%
Contractual Services	223,016	301,429	292,925	-2.82%
Commodities	185,921	294,850	286,500	-2.83%
Capital Outlay	0	0	12,000	100.00%
Other	320,400	320,400	325,000	1.44%
Grant Expenditures	29,774	0	0	0.00%
Total Expenditures	**3,435,518**	**4,065,809**	**4,241,850**	4.33%

	2024 Actual
REVENUE SUMMARY	
School Resource Officer	
Sheriff's Fees & Finger Prints	8,889
Miscellaneous Fees	3,196
Grant Proceeds	1,163
Reimbursements	2,029
Insurance Proceeds	26,745
Sales	
Total	42,022

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,667,797	3,140,340	3,316,395
Benefit Pay	8,610	8,790	9,030
	2,676,407	**3,149,130**	**3,325,425**
Contractual Services			
Prof. Serv. & Memberships	3,415	5,200	4,075
Fees for Services	25,511	36,885	18,800
Contractual Service	141,960	187,344	192,050
Travel & Training	18,170	37,000	37,000
Public Utility Services	33,960	35,000	41,000
	223,016	**301,429**	**292,925**
Commodities			
Office & Shop Supplies	7,137	15,400	16,000
Vehicle & Equipment Supplies	166,874	257,950	249,000
Computer Supplies	2,548	7,000	7,000
Miscellaneous Supplies	9,362	14,500	14,500
	185,921	**294,850**	**286,500**
Capital Outlay			
Computer Equipment	0	0	2,000
Equipment	0	0	10,000
Bldgs & Improvements			
	0	**0**	**12,000**
Other			
Equity Transfer	**320,400**	**320,400**	**325,000**
Grant Expenditures	**29,774**	**0**	**0**
Total Expenditures	**3,435,518**	**4,065,809**	**4,241,850**

GENERAL FUND

DEPARTMENT: Detention Center

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	668,208	743,953	767,567	3.17%
Contractual Services	85,071	114,650	122,400	6.76%
Commodities	123,453	222,800	214,100	-3.90%
Capital Outlay	0	0	0	0.00%
Other	25,000	25,000	25,000	0.00%
Total Expenditures	**901,732**	**1,106,403**	**1,129,067**	2.05%

	2024 Actual
REVENUE SUMMARY	
Pay Phone	5,671
Prisoner Care	51,607
Commissary Commission	3,262
Miscellaneous Reimb	1,357
Sales	
Total	**61,897**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	667,958	743,713	767,567
Benefit Pay	250	240	0
	668,208	**743,953**	**767,567**
Contractual Services			
Prof. Serv. & Memberships	41	350	400
Fees for Services	19,708	23,000	23,000
Contractual Service	60,865	80,600	85,000
Travel & Training	953	6,500	9,000
Public Utility Services	3,504	4,200	5,000
	85,071	**114,650**	**122,400**
Commodities			
Office & Shop Supplies	107,833	179,000	179,000
Vehicle & Equipment Supplies	4,308	16,000	11,000
Construction & Janitorial Materials	5,540	8,000	8,000
Miscellaneous Supplies	5,772	19,800	16,100
	123,453	**222,800**	**214,100**
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**25,000**	**25,000**	**25,000**
Total Expenditures	**901,732**	**1,106,403**	**1,129,067**

GENERAL FUND

DEPARTMENT: **Juvenile Detention**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	36,272	50,000	45,000	-10.00%
Commodities	0	0	0	0.00%
Total Expenditures	**36,272**	**50,000**	**45,000**	-10.00%

	2024 Actual
REVENUE SUMMARY	
Juvenile Probation Fee	358
Reimbursements	
Total	**358**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Membership			
Jail Medical Services			
Fees for Services			
Contractual Services	36,272	50,000	45,000
Travel & Sustenance			
	36,272	**50,000**	**45,000**
Commodities			
Medical Supplies			
Miscellaneous			
	0	**0**	**0**
Total Expenditures	**36,272**	**50,000**	**45,000**

GENERAL FUND

DEPARTMENT: Cemetery

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	12,596	17,000	22,810	34.18%
Commodities	510	840	840	0.00%
Capital Outlay	0	0	0	0.00%
Total Expenditures	**13,106**	**17,840**	**23,650**	32.57%

	2024 Actual
REVENUE SUMMARY	
Miscellaneous	
Total	**0**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services	0	0	130
Contractual Service	12,596	17,000	22,680
Travel & Training	0	0	0
Public Utility Services			
Postage & Freight			
	12,596	**17,000**	**22,810**
Commodities			
Office & Shop Supplies	0	400	400
Vehicle & Equipment Supplies	62	0	0
Construction & Janitorial Materials	448	440	440
Miscellaneous Supplies	0	0	0
	510	**840**	**840**
Total Expenditures	**13,106**	**17,840**	**23,650**

GENERAL FUND

DEPARTMENT: **Noxious Weed**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	355,484	371,090	400,642	7.96%
Contractual Services	42,819	59,725	67,680	13.32%
Commodities	94,368	125,350	130,050	3.75%
Capital Outlay	1,417	0	0	0.00%
Other	25,597	30,000	35,000	16.67%
Grant Expenditures	1,262	0	0	0.00%
Total Expenditures	**520,947**	**586,165**	**633,372**	8.05%

	2024 Actual
REVENUE SUMMARY	
Bentonite Sale	
Miscellaneous Reimb	712
Grant Proceeds	1,262
Insurance Proceeds	
HHW Reimbursement	4,355
Sale of Equipment	3,871
Contracted Services	1,637
Total	**11,837**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	353,385	368,740	398,122
Benefit Pay	2,099	2,350	2,520
	355,484	**371,090**	**400,642**
Contractual Services			
Prof. Serv. & Memberships	475	1,025	1,050
Fees for Services	31,007	36,000	42,980
Contractual Service	7,859	10,000	10,450
Travel & Training	790	7,200	7,700
Public Utility Services	2,688	5,500	5,500
	42,819	**59,725**	**67,680**
Commodities			
Office & Shop Supplies	4,884	6,900	8,400
Vehicle & Equipment Supplies	6,756	14,000	17,000
Computer Supplies	164	250	400
Construction & Janitorial Materials	2,630	3,500	3,500
Miscellaneous Supplies	79,745	100,200	100,250
HHW Supplies	189	500	500
	94,368	**125,350**	**130,050**
Capital Outlay			
Office Furniture & Equipment	1,417	0	0
Equipment	0	0	0
	1,417	**0**	**0**
Other			
Equity Transfer	**25,597**	**30,000**	**35,000**
Grant Expenditures	**1,262**	**0**	
Total Expenditures	**520,947**	**586,165**	**633,372**

GENERAL FUND

DEPARTMENT: **Road and Bridge**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,489,774	2,861,259	2,980,463	4.17%
Contractual Services	2,598,154	2,759,660	3,257,590	18.04%
Commodities	1,439,576	1,959,250	1,956,850	-0.12%
Capital Outlay	6,024	14,065	14,000	-0.46%
Transfer to Reserve	3,250,000	3,200,000	2,850,000	-10.94%
Grant Expenditures	51,322	0	0	0.00%
Total Expenditures	**9,834,850**	**10,794,234**	**11,058,903**	2.45%

	2024 Actual
REVENUE SUMMARY	
City/County Highway	905,917
Sales/Rent	2,910
Dust Control / Driveway App	56,838
Fuel Refund/Other Reimb	13,865
Auto Allowance	3,564
Rural Highway Transfer	2,100,748
Contracted Services	19,819
Insurance Proceeds	
Grant Proceeds	734
Total	**3,104,395**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,469,268	2,844,324	2,962,448
Benefit Pay	20,506	16,935	18,015
	2,489,774	**2,861,259**	**2,980,463**
Contractual Services			
Prof. Serv. & Memberships	14,401	46,935	41,940
Fees for Services	164,920	142,900	145,900
Contractual Service	2,376,816	2,513,125	3,013,750
Travel & Training	25,095	32,200	31,500
Public Utility Services	16,922	24,500	24,500
	2,598,154	**2,759,660**	**3,257,590**
Commodities			
Office & Shop Supplies	108,021	98,750	105,850
Vehicle & Equipment Supplies	762,160	1,022,500	1,022,500
Computer Supplies	4,981	5,000	5,000
Construction & Janitorial Materials	563,602	830,500	821,500
Miscellaneous Supplies	812	2,500	2,000
	1,439,576	**1,959,250**	**1,956,850**
Capital Outlay			
Computer Equipment	6,024	14,065	14,000
Vehicles	0	0	0
Equipment	0	0	0
	6,024	**14,065**	**14,000**
Other			
Equipment Reserve Transfer	900,000	1,200,000	1,100,000
Special Highway Transfer	2,350,000	2,000,000	1,750,000
	3,250,000	**3,200,000**	**2,850,000**
Grant Expenditures	**51,322**	**0**	**0**
Total Expenditures	**9,834,850**	**10,794,234**	**11,058,903**

GENERAL FUND

DEPARTMENT: Solid Waste

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services	140,067	149,466	161,851	8.29%
Contractual Services	575,469	702,270	738,890	5.21%
Commodities	28,640	33,550	40,850	21.76%
Capital Outlay	0	0	0	0.00%
Other	60,000	70,000	50,000	-28.57%
Total Expenditures	**804,284**	**955,286**	**991,591**	3.80%

REVENUE SUMMARY	2024 Actual
Landfill Fees	836,126
Pasture Lease	2,268
Whitegoods Sale	9,815
Recycling Fees	5,708
Reimbursements	268
Grant Proceeds	640
Total	**854,825**

Expenditure Detail

	2024 Actual	2025 Estimate	2026 Budget
Personnel Services			
Gross Wages	139,167	148,566	160,951
Benefit Pay	900	900	900
	140,067	**149,466**	**161,851**
Contractual Services			
Prof. Serv. & Memberships	1,091	1,360	1,365
Fees for Services	8,928	28,875	29,175
Contractual Service	562,864	666,200	703,600
Travel & Training	0	1,835	1,750
Public Utility Services	2,586	4,000	3,000
	575,469	**702,270**	**738,890**
Commodities			
Office & Shop Supplies	2,314	4,350	3,350
Vehicle & Equipment Supplies	15,288	22,200	24,000
Computer Supplies	343	500	500
Construction & Janitorial Materials	10,695	6,500	8,000
Miscellaneous Supplies	0	0	5,000
	28,640	**33,550**	**40,850**
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	0	0
Other			
Equity Transfer	60,000	70,000	50,000
Grant Expenditures	108	0	0
Total Expenditures	**804,284**	**955,286**	**991,591**

GENERAL FUND

DEPARTMENT: **Health Department**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	277,533	511,229	539,267	5.48%
Contractual Services	26,789	30,750	37,100	20.65%
Commodities	140,123	110,500	151,500	37.10%
Capital Outlay	0	0	0	0.00%
Other	15,000	10,000	10,000	0.00%
Grant Expenditures	259,853	0	0	0.00%
Total Expenditures	**719,298**	**662,479**	**737,867**	11.38%

	2024 Actual
REVENUE SUMMARY	
Clinic Fees	18,444
Medicaid	8,093
Medicare	26,179
Grant Proceeds	250,435
Miscellaneous fees	2,918
Shots & Immunizations	65,689
Insurance Proceeds	
Total	**371,758**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	276,913	509,879	537,917
Benefit Pay	620	1,350	1,350
	277,533	**511,229**	**539,267**
Contractual Services			
Prof. Serv. & Memberships	87	1,500	2,000
Fees for Services	2,135	7,750	7,350
Contractual Service	17,043	15,000	19,000
Travel & Training	2,638	2,000	3,750
Public Utility Services	4,886	4,500	5,000
	26,789	**30,750**	**37,100**
Commodities			
Office & Shop Supplies	5,148	4,750	5,750
Vehicle & Equipment Supplies	3,711	4,000	4,500
Computer Supplies	398	1,000	1,000
Construction & Janitorial Materials	801	250	250
Miscellaneous Supplies	294	500	0
Medical Supplies	129,771	100,000	140,000
	140,123	**110,500**	**151,500**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Transfer	**15,000**	**10,000**	**10,000**
Grant Expenditures	**259,853**	**0**	
Total Expenditures	**719,298**	**662,479**	**737,867**

GENERAL FUND

DEPARTMENT: **Health Care Distributions**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Pawnee Mental Health	107,770	112,961	112,961	4.82%
Big Lakes Development Center	188,199	191,963	195,803	4.04%
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	**325,969**	**334,924**	**338,764**	3.93%

	2024 Actual
REVENUE SUMMARY	
Total	**0**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Pawnee Mental Health	107,770	112,961	112,961
Big Lakes Development Center	188,199	191,963	195,803
Community Care Ministries	10,000	10,000	10,000
3 Rivers Independent Living	20,000	20,000	20,000
Total Expenditures	**325,969**	**334,924**	**338,764**

Expenditure Highlights

$22,000 from Special Alcohol

GENERAL FUND

DEPARTMENT: **Public Transportation**

EXPENDITURE SUMMARY	2024 Actual	2025 Estimate	2026 Budget	Percent Change
Personnel Services	37,207	106,125	114,548	7.94%
Contractual Services	43,140	67,555	74,145	9.76%
Commodities	6,508	31,970	32,700	2.28%
Capital Outlay	0	0	0	0.00%
Other	10,000	15,000	25,000	66.67%
Grant Expenditures	96,206	0	0	0.00%
Total Expenditures	**193,061**	**220,650**	**246,393**	11.67%

REVENUE SUMMARY	2024 Actual
Minibus fees	5,011
Miscellaneous Revenues	31
Grant Proceeds	143,302
Insurance Proceeds	
Total	**148,344**

Expenditure Detail	2024 Actual	2025 Estimate	2026 Budget
Personnel Services			
Gross Wages	36,919	105,825	114,225
Benefit Pay	288	300	323
	37,207	**106,125**	**114,548**
Contractual Services			
Prof. Serv. & Memberships	150	205	205
Fees for Services	951	4,000	4,000
Contractual Service	41,744	61,150	67,740
Travel & Training	11	1,500	1,500
Public Utility Services	284	700	700
	43,140	**67,555**	**74,145**
Commodities			
Office & Shop Supplies	260	1,950	2,650
Vehicle & Equipment Supplies	6,239	30,000	30,000
Miscellaneous Supplies	9	20	50
	6,508	**31,970**	**32,700**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	10,000	15,000	25,000
Grant Expenditures	96,206	0	0
Total Expenditures	**193,061**	**220,650**	**246,393**

GENERAL FUND

DEPARTMENT: **Aging Services**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	43,882	62,850	73,750	17.34%
Commodities	0	1,000	700	-30.00%
Allocations	38,100	41,900	44,400	5.97%
Capital Outlay	4,064	0	0	#DIV/0!
Total Expenditures	**86,046**	**105,750**	**118,850**	12.39%

	2024 Actual
REVENUE SUMMARY	
Miscellaneous Revenues	
Total	0

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Contractual Services			
Contractual Service	43,237	61,350	72,250
Travel & Training	645	1,500	1,500
	43,882	**62,850**	**73,750**
Commodities			
Miscellaneous Supplies	0	500	500
	0	**1,000**	**700**
Capital Outlay			
Bldgs & Improvements	4,064	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment			
Lease Purchase			
	4,064	**0**	**0**
Allocations	**38,100**	**41,900**	**44,400**
Total Expenditures	**86,046**	**105,750**	**118,850**

GENERAL FUND

DEPARTMENT: **Environmental Health**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	89,600	93,613	97,707	4.37%
Contractual Services	2,792	7,670	7,250	-5.48%
Commodities	3,327	5,900	6,400	8.47%
Capital Outlay	0	0	0	0.00%
Other	5,000	5,000	5,000	0.00%
Total Expenditures	**100,719**	**112,183**	**116,357**	3.72%

	2024 Actual
REVENUE SUMMARY	
Health Permits	5,835
Facilities Inspections	1,038
Water/Wastewater Permits	365
Auto Allowance	639
Contracted Services	2,751
Insurance Proceeds	
Total	**10,628**

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	88,661	92,533	96,627
Benefit Pay	939	1,080	1,080
	89,600	**93,613**	**97,707**
Contractual Services			
Prof. Serv. & Memberships	20	20	100
Fees for Services	222	1,900	1,400
Contractual Service	1,288	3,600	3,600
Travel & Training	200	850	850
Public Utility Services	1,062	1,300	1,300
	2,792	**7,670**	**7,250**
Commodities			
Office & Shop Supplies	17	300	800
Vehicle & Equipment Supplies	3,310	5,500	5,500
Computer Supplies	0	0	0
	3,327	**5,900**	**6,400**
Capital Outlay			
Vehicles			
Equipment	0	0	0
Lease Purchase			
	0	**0**	**0**
Other			
Equity Transfer	**5,000**	**5,000**	**5,000**
Total Expenditures	100,719	112,183	**116,357**

GENERAL FUND

DEPARTMENT: **County Park Operations**

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	0	1,500	1,500	0.00%
Commodities	71	4,200	6,200	47.62%
Capital Outlay	0	0	0	0.00%
Other	6,500	6,500	6,500	0.00%
Total Expenditures	**6,571**	**12,200**	**14,200**	16.39%

	2024 Actual
REVENUE SUMMARY	
Total	0

	2024 Actual	2025 Estimate	2026 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services	0	1,000	1,000
Contractual Service	0	500	500
Public Utility Services	0	0	0
	0	**1,500**	**1,500**
Commodities			
Office & Shop Supplies	0	250	250
Vehicle & Equipment Supplies	71	1,250	2,250
Construction & Janitorial Materials	0	1,700	2,700
Miscellaneous Supplies	0	1,000	1,000
	71	**4,200**	**6,200**
Capital Outlay			
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	6,500	6,500	6,500
Total Expenditures	**6,571**	**12,200**	**14,200**

GENERAL FUND

DEPARTMENT: Environment Services Allocations

	2024 Actual	2025 Estimate	2026 Budget	Percent Change
EXPENDITURE SUMMARY				
Conservation District	90,000	95,000	95,000	0.00%
Economic Development	240,000	255,000	255,000	0.00%
Pottawatomie County Extension	345,392	353,870	371,520	4.99%
County Fair Operations	100,000	100,000	100,000	0.00%
Total Expenditures	775,392	803,870	821,520	2.20%

	2024 Actual
REVENUE SUMMARY	
Total	0

	2024 Actual	2025 Estimate	2026 Budget
Conservation District	90,000	95,000	95,000
Economic Development	240,000	255,000	255,000
Pottawatomie County Extension	345,392	353,870	371,520
County Fair	100,000	100,000	100,000
Total Expenditures	775,392	803,870	821,520

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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		1,719,620	1,850,650	349,857
Special Assessments	5119	2,511,363	3,382,054	3,310,079
Bond/NFW Proceeds	5704			
Transfer In	5702	472,007		
TOTAL REVENUES		2,983,370	3,382,054	3,310,079
Principal	8410	1,501,600	2,061,600	2,041,700
Interest	8420	878,732	1,320,454	1,268,379
Service Charge	8430			
Equity Transfer	8940			
Other	8960	472,008	1,500,793	349,857
TOTAL EXPENDITURES		2,852,340	4,882,847	3,659,936
UNRESERVED FUND BALANCE 12/31		1,850,650	349,857	0
BUDGET AUTHORITY		3,564,059	4,882,847	3,659,936

BONDS	SERIES #	Interest	Principal	Total
FOSTORIA SEWER BONDS	1995	1,078	1,700	2,778
WM2 / EC3	2014A	16,073	55,000	71,073
NR2 / WW3	2015A	26,150	65,000	91,150
EC4 / NR3 / WM3 / BR2	2016A	37,600	355,000	392,600
EC5 / FL2 / NR4 / SR3 / WM4	2017A	56,453	175,000	231,453
BR3 / JSG / NR5 / WM5 / WW3	2018A	97,169	220,000	317,169
GW / HHL1 / HHL2 / HHT / IA1 / NR6Ph1 / WM6 / WW3	2021A	141,775	310,000	451,775
BR4 / NR6AW / WM7	2022A	103,131	110,000	213,131
IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2	2023A	288,950	250,000	538,950
2026A Bond	2026A	500,000	500,000	1,000,000
		1,268,379	2,041,700	3,310,079

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**406,772**	**496,584**	**250,812**
Franchise	5109	202,825	190,000	190,000
Interest On Idle Funds	5601	16,370	5,000	5,000
Other Revenue	5707	1,664	500	500
Grant Proceeds	5708	14,950		
TOTAL REVENUES		**235,809**	**195,500**	**195,500**
Expenditures				
Contractual Services				
Fees for Services	8220	4,000	10,000	10,000
Repairs and Service	8230	2,958	6,000	6,000
Contractual Services	8240	72,060	250,000	250,000
Training	8270	3,759	5,000	5,000
Rentals	8280	28,004	60,000	60,000
Public Utility Services	8290	18,030	40,000	40,000
Postage	8295		500	500
Total Contractual Services		**128,811**	**371,500**	**371,500**
Commodities				
Office & Shop Supplies	8340		1,000	1,000
Computer Supplies	8381		5,000	5,000
Parts and Equipment	8375	548	5,000	5,000
Inventory	8387	1,688	1,000	1,000
Total Commodities		**2,236**	**12,000**	**12,000**
Capital Outlay				
Equipment	8850		37,772	42,812
Computer Equipment	8835		10,000	10,000
Computer Software	8836		10,000	10,000
Total Capital Outlay		**-**	**57,772**	**62,812**
Grant Expenditures				
Contractual		14,950		
Total Grant Expenditures		**14,950**	**-**	**-**
TOTAL EXPENDITURES		**145,997**	**441,272**	**446,312**
UNRESERVED FUND BALANCE 12/31		**496,584**	**250,812**	**-**
BUDGET AUTHORITY		**440,271**	**441,272**	**446,312**

HISTORICAL SOCIETY FUND

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

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		139,870	139,504	116,515
Ad Valorem	5101	53,967	54,075	58,790
Delinquent	5102	307	221	
Motor Vehicle	5103	2,515	2,391	2,292
RV	5114	62	62	61
16/20M Trucks	5123	49	50	5
Watercraft	5130	24	25	
Commercial Vehicle	4563	210	187	198
Other Revenue	5707			
TOTAL REVENUES		57,134	57,011	61,346
Contractual Services	8200			
Commodities	8300			
Allocations	8500	57,500	80,000	177,861
Capital Outlays	8800			
Other	8900			
TOTAL EXPENDITURES		57,500	80,000	177,861
UNRESERVED FUND BALANCE 12/31		139,504	116,515	0
BUDGET AUTHORITY		114,315	178,706	177,861

Estimated Assessed Tangible Valuation July 1, 2025	**839,851,231**
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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**90,620**	**90,768**	**60,768**
Local Alcoholic Liquor	5104	22,548	20,000	20,000
Other Revenues	5707			
TOTAL REVENUES		**22,548**	**20,000**	**20,000**
Contractual Services	8200			
Commodities	8300			
Allocations	8500	22,400	50,000	80,768
Capital Outlay	8800			
TOTAL EXPENDITURES		**22,400**	**50,000**	**80,768**
UNRESERVED FUND BALANCE 12/31		**90,768**	**60,768**	**0**
BUDGET AUTHORITY		**54,217**	**70,403**	**80,768**

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		162,607	147,394	107,394
Local Alcoholic Liquor	5104	11,787	10,000	10,000
TOTAL REVENUES		11,787	10,000	10,000
Allocations	8500	27,000	50,000	117,394
TOTAL EXPENDITURES		27,000	50,000	117,394
UNRESERVED FUND BALANCE 12/31		147,394	107,394	0
BUDGET AUTHORITY		84,132	94,475	117,394

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		217,410	180,903	115,294
Ad Valorem	5101	127,205	127,464	138,575
Delinquent	5102	722	522	
Motor Vehicle	5103	5,930	5,636	5,403
RV	5114	147	147	145
16/20M Trucks	5123	116	119	12
Watercraft	5130	57	58	
Commercial Vehicle	4563	495	445	467
Budgeted Transfer	5711			
TOTAL REVENUES		134,672	134,391	144,602
Contractual Services	8200	171,179	200,000	259,896
Allocations	8500			
Other	8900			
TOTAL EXPENDITURES		171,179	200,000	259,896
UNRESERVED FUND BALANCE 12/31		180,903	115,294	0
BUDGET AUTHORITY		238,754	246,981	259,896

Estimated Assessed Tangible Valuation July 1, 2025	839,851,231
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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		1,619	3,655	3,383
Ad Valorem	5101	486,367	504,133	532,596
Delinquent	5102	2,549	1,963	
Motor Vehicle	5103	21,119	19,657	20,679
RV	5114	559	550	591
16/20M Trucks	5123	454	478	51
Watercraft	5130	216	238	215
Commercial Vehicle	4563	1,573	1,351	1,494
Other Revenue	5707			
TOTAL REVENUES		512,837	528,370	555,626
Allocations	8500	510,801	528,642	559,009
Other	8900			
TOTAL EXPENDITURES		510,801	528,642	559,009
UNRESERVED FUND BALANCE 12/31		3,655	3,383	0
BUDGET AUTHORITY		510,801	528,642	559,009

Estimated Assessed Tangible Valuation July 1, 2025	713,624,501
Estimated Mill Levy	0.746
Revenue Neutral Rate	0.789
Entity Exceeds Revenue Neutral Rate?	Yes

Shared Cost of Library operations calculation: Total amount requested 692,370

Population 50% Of Calculation: 346,185.00

Pottawatomie County	26,876		
Less: Wamego	-4,888		
Manhattan	-1		
Net Pottawatomie District		21,987	75.56%
Wabaunsee County		7,112	24.44%
Total Population		29,099	100.00%
Pottawatomie County Portion for Population:	$346,185.00	X 75.56% =>	261,575

Valuation 50% Of Calculation: 346,185.00

Pottawatomie County	839,851,231		
Less: Wamego	-60,712,258		
Manhattan	-65,514,472		
Net Pottawatomie District		713,624,501	84.94%
Wabaunsee County		126,524,071	15.06%
Total Valuation		840,148,572	100.00%
Pottawatomie County Portion for Valuation:	$346,185.00	X 84.94% =>	294,051
Total Pottawatomie County Portion		80.25%	555,626

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		131	658	742
Ad Valorem	5101	55,065	59,574	121,926
Delinquent	5102	303	227	
Motor Vehicle	5103	2,539	2,379	2,341
RV	5114	67	67	67
16/20M Trucks	5123	53	58	6
Watercraft	5130	26	27	25
Commercial Vehicle	4563	190	161	169
Other Revenue	5707			
TOTAL REVENUES		58,243	62,493	124,534
Allocations	8500	57,716	62,409	125,276
Other	8900			
TOTAL EXPENDITURES		57,716	62,409	125,276
UNRESERVED FUND BALANCE 12/31		658	742	0
BUDGET AUTHORITY		57,716	62,409	125,276

Estimated Assessed Tangible Valuation July 1, 2025 713,624,501
Estimated Mill Levy 0.171

Shared Cost of Library operations calculation: Total amount requested 155,183

Population 50% Of Calculation: 77,591.50

Pottawatomie County	26,876		
Less: Wamego	-4,888		
Manhattan	-1		
Net Pottawatomie District		21,987	75.56%
Wabaunsee County		7,112	24.44%
Total Population		29,099	100.00%
Pottawatomie County Portion for Population:		$77,591.50 X 75.56% =>	**58,628**

Valuation 50% Of Calculation: 77,591.50

Pottawatomie County	839,851,231		
Less: Wamego	-60,712,258		
Manhattan	-65,514,472		
Net Pottawatomie District		713,624,501	84.94%
Wabaunsee County		126,524,071	15.06%
Total Valuation		840,148,572	
Pottawatomie County Portion for Valuation:		$77,591.50 X 84.94% =>	**65,906**
Total County Portion		**80.25%**	**124,534**

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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**83,624**	**104,094**	**58,190**
Chemical Sales	5302	275,621	250,000	250,000
Reimbursements	5501			
Special Assessments	5119			
Cancel Prior Year Encumbrance	5703			
TOTAL REVENUES		**275,621**	**250,000**	**250,000**
Contractual Services	8200			
Commodities	8300	255,151	280,904	308,190
Capital Outlay	8800		15,000	
Transfers	8900			
TOTAL EXPENDITURES		**255,151**	**295,904**	**308,190**
UNRESERVED FUND BALANCE 12/31		**104,094**	**58,190**	**0**
BUDGET AUTHORITY		**277,720**	**295,904**	**308,190**

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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		3,044,026	2,938,231	1,753,435
Ad Valorem	5101	4,009,210	4,412,690	4,847,194
Delinquent	5102	19,364	13,957	
Motor Vehicle	5103	165,460	152,083	149,278
RV	5114	4,504	4,535	4,508
16/20M Trucks	5123	3,988	307	411
Watercraft	5130	1,876	2,144	2,282
Commercial Vehicle	4563	10,992	9,019	10,314
Contracted Services	5304	61,394	6,157	
Reimbursements	5501	24,496		
Rent	5602	497		
Other Revenue	5707		302	
Cancel Prior Year Encumbrance	5703			
Grant Proceeds	5708	329,592		
TOTAL REVENUES		4,631,373	4,601,194	5,013,987
Expenditures				
Personnel Services				
Gross Wages	8110	285,151	290,995	308,485
Benefit Pay	8116	109,597	101,995	121,995
Total Personnel Services		394,748	392,990	430,480
Contractual Services				
Prof. Serv. & Membership	8210	15,775	100,000	80,000
Fees for Services	8220	36	29,000	29,000
Repairs and Service	8230			
Contractual Services	8240	609,208	1,355,000	1,900,000
Printing & Advertising	8250	219	1,000	1,000
Rentals	8280	5,378	15,000	15,000
Postage	8295	11		
Total Contractual Services		630,627	1,500,000	2,025,000
Commodities				
Shop Supplies	8345			
Tools	8346			
Signs	8351	8,059	28,000	28,000
Culverts	8352	165,006	250,000	250,000
Tubes	8353	54,407	50,000	60,000
Safety Items	8355			
Construction & Janitorial Materials	8360	16,302	45,000	45,000
Rock	8361	1,098,444	1,275,000	1,275,000
Chips	8362			
BM2	8363	25,785		
Seal Oil	8364			
Concrete	8366	9,188	10,000	12,000
Steel	8367	80,299	125,000	125,000
Fuel	8371			
Easements	8386	23,963	10,000	20,000
Total Commodities		1,481,453	1,793,000	1,815,000

RURAL HIGHWAY SYSTEM FUND (Continued)

	CODE	2024 Actual	2025 Estimate	2026 Budget
Transfers & Grant Expenditures				
Transfers Out	8911	2,100,748	2,100,000	2,496,942
Grant Expenditures	6000	129,592		
Total Transfers & Grant Expenditures		**2,230,340**	**2,100,000**	**2,496,942**
TOTAL EXPENDITURES		**4,737,168**	**5,785,990**	**6,767,422**
UNRESERVED FUND BALANCE 12/31		**2,938,231**	**1,753,435**	**0**
BUDGET AUTHORITY		**6,117,646**	**6,285,990**	**6,767,422**

Estimated Assessed Tangible Valuation July 1, 2025	**656,838,096**
Estimated Mill Levy	**7.380**
Revenue Neutral Rate	**6.718**
Entity Exceeds Revenue Neutral Rate?	**Yes**

Total County Assessed Valuation	839,851,231
Less: Incorporated City Valuations	
Belvue	4,231,223
Emmett	1,026,982
Havensville	580,574
Louisville	725,813
Manhattan	65,514,472
Olsburg	1,921,267
Onaga	4,949,778
St. George	10,875,492
St. Marys	25,835,500
Wamego	60,712,258
Westmoreland	5,980,129
Wheaton	659,647
Total Incorporated City Valuation	**(183,013,135)**
TOTAL VALUATION FOR RURAL HIGHWAY FUND	**656,838,096**

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**36,557**	**40,656**	**25,656**
Registration Fees	5206	6,980	5,000	5,000
Other Revenues	5707			
TOTAL REVENUES		**6,980**	**5,000**	**5,000**
Contractual Services	8200	2,881	10,000	20,000
Commodities	8300		10,000	10,656
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		**2,881**	**20,000**	**30,656**
UNRESERVED FUND BALANCE 12/31		**40,656**	**25,656**	**0**
BUDGET AUTHORITY		**43,848**	**41,557**	**30,656**

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		17,186	18,551	14,051
Registration Fees	5206	1,365	500	500
Other Revenues	5707			
Transfer from General Fund	5711			
TOTAL REVENUES		1,365	500	500
Contractual Services	8200			
Commodities	8300		5,000	14,551
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		0	5,000	14,551
UNRESERVED FUND BALANCE 12/31		18,551	14,051	0
BUDGET AUTHORITY		25,821	27,186	14,551

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**44,983**	**77,077**	**77,077**
Other Revenues	5206			
Grant Proceeds	5708	53,091	50,000	50,000
Transfer from General Fund	5711			
TOTAL REVENUES		**53,091**	**50,000**	**50,000**
Contractual Services	8200			75,000
Commodities	8300		50,000	52,077
Allocations	8500			
Capital Outlay	8800			
Grant Expenditures	6000	20,997		
TOTAL EXPENDITURES		**20,997**	**50,000**	**127,077**
UNRESERVED FUND BALANCE 12/31		**77,077**	**77,077**	**0**
BUDGET AUTHORITY		**238,000**	**199,983**	**127,077**

WATER
Timber Creek Operations

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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		219,255	218,893	117,109
Receipts				
Water Sales	5210	208,086	205,000	205,000
Sales Tax	5160	554		
Other Revenues	5707	503		
Prior year encumbrances cancelled				
Grant Revenue	5708	2,214		
TOTAL REVENUES		211,357	205,000	205,000
Expenditures				
Personnel Services				
Gross Wages	8110	60,120	87,579	35,516
Benefit Pay	8120	26,040	35,705	20,222
Total Personnel Services		86,160	123,284	55,738
Contractual Services				
Prof. Serv. & Membership	8210	554	1,000	1,000
Fees for Services	8220	4,037	7,000	7,000
Repairs and Service	8230	3,944	12,000	12,000
Contractual Services	8240	3,595	13,500	13,000
Insurance	8245	1,940	3,000	3,000
Printing & Advertising	8250	51		
Travel & Sustenance	8260	329	1,000	650
Training	8270	200	5,000	1,000
Rentals	8280	774	3,000	3,000
Public Utility Services	8290	13,070	14,500	15,100
Postage	8295	1,967	2,000	2,000
Total Contractual Services		30,461	62,000	57,750
Commodities				
Office & Shop Supplies	8340	448	2,500	2,500
Tools	8346	262	2,500	2,500
Safety	8355		500	500
Construction & Janitorial Materials	8360	27,233	11,000	12,000
Fuel	8371	2,256	5,000	5,000
Tires	8373	54	2,000	2,000
Parts and Equipment	8375	1,322	5,000	5,000
Computer Supplies	8381	2,439	1,000	1,000
Inventory <$500	8387		1,000	
Total Commodities		34,014	30,500	30,500
Capital Outlay				
Building & Improvements	8820		5,000	
Vehicles	8840			
Equipment	8850		5,000	97,121
Computer Equipment	8835			
Computer Software	8836			
Total Capital Outlay		-	10,000	97,121
Transfers & Grant Expenditures				
Transfer to Reserve	8911	61,084	81,000	81,000
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		61,084	81,000	81,000
TOTAL EXPENDITURES		211,719	306,784	322,109
UNRESERVED FUND BALANCE 12/31		218,893	117,109	-
BUDGET AUTHORITY		391,399	396,856	322,109

SEWER

Blue Township 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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		2,105,071	2,391,050	1,622,159
Receipts				
Sewer Service Charge	5210	1,443,798	1,400,000	1,400,000
Fees & Permits	5206	4,100		
Contracted Services	5304	142		
Sales	5301			
Other Revenue	5707	361		
Transfer from Reserve	5711			
Grant Revenue	5708	2,214		
Prior Year Encumbrance Cancelled				
TOTAL REVENUES		1,450,615	1,400,000	1,400,000
Expenditures				
Personnel Services				
Gross Wages	8100	74,010	102,156	180,959
Benefit Pay	8116	32,100	40,735	61,218
Total Personnel Services		106,110	142,891	242,177
Contractual Services				
Prof. Serv. & Membership	8210		21,000	21,000
Fees for Services	8220	863	5,000	5,000
Repairs and Service	8230	312	5,500	5,500
Contractual Services	8240	703,091	1,000,000	1,000,000
Insurance	8245	4,928	5,000	5,300
Printing & Advertising	8250	261	1,500	1,500
Travel & Sustenance	8260		1,000	650
Training	8270		5,000	2,000
Rentals	8280		3,000	10,000
Public Utility Services	8290	15,366	25,000	27,000
Postage	8295	9,073	12,000	12,000
Total Contractual Services		733,894	1,084,000	1,089,950
Commodities				
Office & Shop Supplies	8340	1,380	2,500	2,500
Tools	8346	222	2,500	2,500
Safety Items	8355	52	500	500
Construction & Janitorial Materials	8360	7,824	6,500	7,500
Fuel	8371	2,256	5,000	5,000
Tires	8373	54	2,000	2,000
Parts and Equipment	8375	1,322	5,000	5,000
Computer Supplies	8381	125	1,000	1,000
Inventory <$500	8387		1,000	
Easements	8386		1,000	1,000
Total Commodities		13,235	27,000	27,000
Capital Outlay				
Building & Improvements	8820		500,000	1,303,032
Vehicles	8840		28,000	-
Equipment	8850		45,000	15,000
Computer Equipment	8835		2,000	
Computer Software	8836			
Total Capital Outlay		-	575,000	1,318,032
Transfers & Grant Expenditures				
Debt Repayment	8410	164,993	175,000	180,000
Transfer to Reserve	8911	146,404	165,000	165,000
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		311,397	340,000	345,000
TOTAL EXPENDITURES		1,164,636	2,168,891	3,022,159
UNRESERVED FUND BALANCE 12/31		2,391,050	1,622,159	-
BUDGET AUTHORITY		2,876,901	2,751,577	3,022,159

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.

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		135,617	161,798	91,000
Receipts				
Sewer Service Charge	5210	29,313	25,000	25,000
Other Revenue	5707	50		
Transfer from Reserve	5711			
Prior Year Encumbrance Cancelled				
TOTAL REVENUES		29,363	25,000	25,000
Expenditures				
Contractual Services				
Prof. Serv. & Membership	8210			
Fees for Services	8220	2	500	500
Repairs and Service	8230		1,000	1,000
Contractual Services	8240	1,211	15,000	15,000
Insurance	8245	194	500	500
Travel & Sustenance	8260			
Training	8270			
Public Utility Services	8290	1,511	4,000	4,000
Postage	8295	216	1,000	1,000
Total Contractual Services		3,134	22,000	22,000
Commodities				
Books & Reference Mat.	8330			
Office & Shop Supplies	8340	48	500	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		48	10,500	10,500
Capital Outlay				
Building & Improvements	8820			
Equipment	8850		63,298	63,500
Computer Equipment	8835			
Computer Software	8836			
Total Capital Outlay		-	63,298	63,500
Transfers				
Debt Repayment	8911			
Transfer to Reserve	8911			20,000
Total Transfers		-	-	20,000
TOTAL EXPENDITURES		3,182	95,798	116,000
UNRESERVED FUND BALANCE 12/31		161,798	91,000	-
BUDGET AUTHORITY		84,644	115,973	116,000

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**19,424**	**17,071**	**13,250**
Sewer Service Charges	5210	2,314	4,000	4,000
TOTAL REVENUES		**2,314**	**4,000**	**4,000**
Personnel Services	8100			
Contractual Services	8200	4,657	5,821	12,250
Commodities	8300	10	2,000	5,000
Capital Outlay	8800			
Transfers Out	8900			
TOTAL EXPENDITURES		**4,667**	**7,821**	**17,250**
UNRESERVED FUND BALANCE 12/31		**17,071**	**13,250**	**0**
BUDGET AUTHORITY		**19,255**	**21,424**	**17,250**

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	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
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		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025 20,894,706

COUNTY	July 1, 2025 Estimated Assessed Valuation
Pottawatomie County	20,894,706
Wabaunsee County	
Total	20,894,706

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

FIRE DISTRICT NO. 2
HAVENSVILLE

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenues	5707			
TOTAL REVENUES		0	200	200
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		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

FIRE DISTRICT JOINT NO. 3
ONAGA

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**127,251**	**56,563**	**60,464**
Ad Valorem	5101	49,915	50,023	48,508
Delinquent	5102	276	293	
Motor Vehicle	5103	2,951	2,882	2,082
RV	5114	107	129	78
16/20M Trucks	5123	522	481	28
Watercraft	5130	20	20	17
Commercial Vehicle	4563	149	154	128
Sales	5301			
Reimbursements	5501		4,290	
Prior Year Cancelled Checks	5701	5,085		
Other Revenues	5707	45	29	
Grant Proceeds	5708			
TOTAL REVENUES		**59,070**	**58,301**	**50,841**
Expenditures				
Contractual Services				
Fees for Services	8220	1,460	1,500	1,500
Repairs and Service	8230	5,962	10,000	10,000
Contractual Services	8240	3,365	4,200	3,400
Insurance	8245	6,250	6,000	10,350
Travel & Sustenance	8260		1,000	1,000
Training	8270			1,000
Public Utility Services	8290	1,166	2,000	2,000
Postage	8295			
Total Contractual Services		**18,203**	**24,700**	**29,250**
Commodities				
Food Meals Clothing	8310, 8320	1,417	2,500	2,500
Miscellaneous Supplies	8350	395	1,200	1,200
Safety Items	8355	8,447	6,000	6,000
Construction & Janitorial Materials	8360	561	1,000	1,000
Fuel	8371	1,721	3,000	3,000
Parts and Equipment	8375	3,699	15,000	15,000
Computer Supplies	8381		500	500
Inventory <$500	8387		500	500
Total Commodities		**16,240**	**29,700**	**29,700**
Capital Outlay				
Building & Improvements	8820			
Equipment	8850	43,661		
Shop Furniture & Equipment	8831			
Computer Equipment	8835			
Computer Software	8836			
Motor Vehicles	8840	51,654		
Lease Purchase	8890			
Total Capital Outlay		**95,315**	**0**	**0**

FIRE DISTRICT JOINT NO. 3 (Continued)
ONAGA

	CODE	2024 Actual	2025 Estimate	2026 Budget
Transfers				
Transfer to Reserve	8911			52,355
Transfer to Bond Funds	8940			
Total Transfers		**0**	**0**	**52,355**
TOTAL EXPENDITURES		**129,758**	**54,400**	**111,305**
UNRESERVED FUND BALANCE 12/31		**56,563**	**60,464**	**0**
BUDGET AUTHORITY		**186,321**	**124,400**	**111,305**

Estimated Assessed Tangible Valuation July 1, 2025	**15,682,802**
Estimated Mill Levy	**3.093**
Revenue Neutral Rate	**3.189**
Entity Exceeds Revenue Neutral Rate?	**No**

3.090

COUNTY	July 1, 2025 Estimated Assessed Valuation
Pottawatomie County	13,947,971
Marshall County	137,104
Nemaha County	1,597,727
Total	**15,682,802**

13,959,953
137,104
1,603,536
15,700,593

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft Tax	Commercial Vehicle
Pottawatomie County	2,082	78	28	17	128
Marshall County					
Nemaha County					
Total	**2,082**	**78**	**28**	**17**	**128**

FIRE DISTRICT JOINT NO. 4
WHEATON

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Other Revenues	5707			
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		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

FIRE DISTRICT NO. 5
BLUE TOWNSHIP

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**207,932**	**306,368**	**191,885**
Ad Valorem	5101	408,281	377,054	448,425
Delinquent	5102	2,398	2,242	
Motor Vehicle	5103	41,243	35,234	35,716
RV	5114	612	589	607
16/20M Trucks	5123	258	241	23
Watercraft	5130	477	568	429
Commercial Vehicle	4563	3,399	3,210	3,232
Other Revenues	5707	108	69	
Grant Proceeds	5708			
TOTAL REVENUES		**456,776**	**419,207**	**488,432**
Expenditures				
Personnel Services				
Gross Wages	8110	3,600	3,600	3,600
Benefit Pay	8120	921	600	1,000
Total Personnel Services		**4,521**	**4,200**	**4,600**
Contractual Services				
Prof. Serv. & Membership	8210		305	355
Fees for Services	8220	8,233	5,680	5,680
Repairs and Service	8230	6,266	16,000	16,000
Contractual Services	8240	7,978	10,970	8,050
Insurance	8245	8,765	9,000	14,000
Printing & Advertising	8250		350	500
Training	8270		1,500	1,800
Rentals	8280	335	870	100
Public Utility Services	8290	18,744	21,860	22,710
Postage	8295		350	350
Total Contractual Services		**50,321**	**66,885**	**69,545**
Commodities				
Food Meals Clothing	8310, 8320	1,915	4,500	2,400
Medical Supplies	8322		1,000	1,500
Books & Reference Materials	8330		120	
Office & Shop Supplies	8340, 8345	1,878	1,200	4,300
Miscellaneous Supplies	8350	4,192	4,000	1,000
Safety Items	8355	3,812	750	950
Construction & Janitorial Materials	8360	2,754	1,250	1,250
Fuel	8371	3,030	5,000	5,000
Parts and Equipment	8375	5,549	4,000	4,000
Computer Supplies	8381	2,117	500	500
Inventory <$500	8387	434		
Total Commodities		**25,681**	**22,320**	**20,900**

FIRE DISTRICT NO. 5 (Continued)
BLUE TOWNSHIP

	CODE	2024 Actual	2025 Estimate	2026 Budget
Capital Outlay				
Building & Improvements	8820			
Equipment	8850			
Shop Furniture & Equipment	8831			
Computer Equipment	8835			
Computer Software	8836			
Motor Vehicles	8840			
Lease Purchase	8890			
Total Capital Outlay		**0**	**0**	**0**
Transfers				
Transfer to Reserve	8911	277,817	440,285	585,272
Transfer to Bond Funds	8940			
Total Transfers		**277,817**	**440,285**	**585,272**
TOTAL EXPENDITURES		**358,340**	**533,690**	**680,317**
UNRESERVED FUND BALANCE 12/31		**306,368**	**191,885**	**0**
BUDGET AUTHORITY		**500,605**	**575,605**	**680,317**

Estimated Assessed Tangible Valuation July 1, 2025	**102,121,581**
Estimated Mill Levy	**4.391**
Revenue Neutral Rate	**3.691**
Entity Exceeds Revenue Neutral Rate?	**Yes**

4.391

102,128,490

FIRE DISTRICT NO. 6
OLSBURG

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102	2	200	200
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenues	5707			
TOTAL REVENUES		2	200	200
Personnel Services	8100			
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Close Fund to Consolidated	8900	2	200	200
TOTAL EXPENDITURES		2	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

FIRE DISTRICT NO. 7
WAMEGO

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenue	5707			
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		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

FIRE DISTRICT NO. 8
EMMETT

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		0	0	0
Ad Valorem	5101			
Delinquent	5102		200	200
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenue	5707			
TOTAL REVENUES		0	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		200	200
TOTAL EXPENDITURES		0	200	200
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		200	200	200

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

FIRE DISTRICT NO. 10
ST GEORGE

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		229	0	0
Ad Valorem	5101			
Delinquent	5102	21	2,000	2,000
Motor Vehicle	5103			
RV	5114			
16/20M Trucks	5123			
Watercraft	5130			
Commercial Vehicle	4563			
Reimbursements	5501			
Other Revenues	5707			
TOTAL REVENUES		21	2,000	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	250	2,000	2,000
TOTAL EXPENDITURES		250	2,000	2,000
UNRESERVED FUND BALANCE 12/31		0	0	0
BUDGET AUTHORITY		2,000	2,000	2,000

Estimated Assessed Tangible Valuation July 1, 2025

Estimated Mill Levy

CONSOLIDATED FIRE DISTRICT NO. 1

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**1,777,727**	**2,239,429**	**1,093,296**
Receipts				
Ad Valorem	5101	1,507,904	1,247,022	1,268,797
Delinquent	5102	6,818	3,788	
Motor Vehicle	5103	45,684	43,021	38,682
RV	5114	1,516	1,443	1,400
16/20M Trucks	5123	1,055	1,088	94
Watercraft	5130	514	533	471
Commercial Vehicle	4563	5,033	3,801	2,500
Sales	5301			
Contracted Services	5304			
Reimbursement	5501	368		
Other Revenues	5707	471	203	
Donations	5710			
Transfer from Combined Districts	5711	252		
Grant Proceeds	5708	490		
Prior Year Encumbrance Cancelled	5701			
TOTAL REVENUES		**1,570,105**	**1,300,899**	**1,311,944**
Expenditures				
Personnel Services				
Gross Wages	8110	100,549	165,559	218,489
Benefit Pay	8120	48,245	60,600	85,600
Total Personnel Services		**148,794**	**226,159**	**304,089**
Contractual Services				
Prof. Serv. & Membership	8210	202	1,080	2,630
Fees for Services	8220	21,990	8,000	8,000
Repairs and Service	8230	9,420	30,000	30,000
Contractual Services	8240	13,836	87,155	70,050
Contract with St Marys	8240	93,524	92,416	94,026
Contract with Louisville Twp	8240	4,000	4,000	4,000
Insurance	8245	39,541	40,000	59,000
Printing & Advertising	8250		500	500
Travel & Sustenance	8260	15	10,000	10,000
Training	8270	224	20,000	25,000
Rentals	8280			
Public Utility Services	8290	27,877	39,050	40,600
Postage	8295	96	200	200
Total Contractual Services		**210,725**	**332,401**	**344,006**
Commodities				
Food Meals Clothing	8310, 8320	4,909	18,000	13,000
Books & Reference Materials	8330	1,467	2,000	2,000
Office & Shop Supplies	8340, 8345	12,824	9,000	14,750
Miscellaneous Supplies	8350	2,457	6,000	6,000
Safety Items	8355	19,729	15,000	15,000
Construction & Janitorial Materials	8360	1,312	6,500	6,500
Fuel	8371	11,443	17,500	17,500
Parts and Equipment	8375	26,327	30,000	35,000
Computer Supplies	8381	1,547	1,000	2,500
Inventory <$500	8387	687	3,000	3,000
Total Commodities		**82,702**	**108,000**	**115,250**

CONSOLIDATED FIRE DISTRICT NO. 1 (Continued)

	CODE	2024 Actual	2025 Estimate	2026 Budget
Capital Outlay				
Building & Improvements	8820			
Equipment	8850	15,245		
Shop Furniture & Equipment	8831	799		
Computer Equipment	8835			
Motor Vehicles	8840			
Lease Purchase	8890			
Total Capital Outlay		**16,044**	**-**	**-**
Transfers				
Transfer to Reserve	8911	650,000	1,780,472	1,641,895
Transfer to Bond Funds	8940			
Total Transfers		**650,000**	**1,780,472**	**1,641,895**
Grant Expenditures				
Grant Contractual Services		138		
Grant Commodities				
Grant Capital Outlay				
Total Grant Expenditures		**138**	**-**	**-**
TOTAL EXPENDITURES		**1,108,403**	**2,447,032**	**2,405,240**
UNRESERVED FUND BALANCE 12/31		**2,239,429**	**1,093,296**	**-**
BUDGET AUTHORITY		**2,193,900**	**2,447,032**	**2,405,240**

Total District Estimated Assessed Tangible Valuation July 1, 2025	**507,518,707**
Estimated Mill Levy	**2.500**
Revenue Neutral Rate	**2.456**
Entity Exceeds Revenue Neutral Rate?	**Yes**

2.500

COUNTY	July 1, 2025 Estimated Assessed Valuation
Pottawatomie County	504,763,672
Marshall County	2,175,334
Wabaunsee County	579,701
Total	**507,518,707**

504,839,530
2,170,258
579,701
507,589,489

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft	Commercial Vehicle
Pottawatomie County	38,682	1,400	94	471	2,500
Marshall County					
Wabaunsee County					
Total	**38,682**	**1,400**	**94**	**471**	**2,500**

BELVUE CEMETERY

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**11,226**	**9,882**	**5,365**
Ad Valorem	5101	6,029	6,000	6,000
Delinquent	5102	31	26	
Motor Vehicle	5103	408	347	193
RV	5114	16	15	7
16/20M Trucks	5123	11	14	1
Watercraft	5130	2	2	2
Commercial Vehicle	4563	79	79	41
Interest Revenue	5601			
Other Revenue	5707			
TOTAL REVENUES		**6,576**	**6,483**	**6,244**
Other Services And Charges	8200	7,920	11,000	11,609
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Distributions	8900			
TOTAL EXPENDITURES		**7,920**	**11,000**	**11,609**
UNRESERVED FUND BALANCE 12/31		**9,882**	**5,365**	**0**
BUDGET AUTHORITY		**11,165**	**12,971**	**11,609**

Estimated Assessed Tangible Valuation July 1, 2025	**17,207,539**
Estimated Mill Levy	**0.349**
Revenue Neutral Rate	**0.348**
Entity Exceeds Revenue Neutral Rate?	**No**

0.349

17,196,594

FAIRVIEW CEMETERY

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**3,304**	**4,190**	**3,550**
Ad Valorem	5101	2,063	2,075	2,075
Delinquent	5102	1	91	
Motor Vehicle	5103	139	181	151
RV	5114	7	8	7
16/20M Trucks	5123	6	5	1
Watercraft	5130			
Commercial Vehicle	4563			
Donations	5710			
Interest on Idle Funds	5601			
TOTAL REVENUES		**2,216**	**2,360**	**2,234**
Other Services And Charges	8200	1,330	3,000	5,784
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		**1,330**	**3,000**	**5,784**
UNRESERVED FUND BALANCE 12/31		**4,190**	**3,550**	**0**
BUDGET AUTHORITY		**4,140**	**5,207**	**5,784**

Estimated Assessed Tangible Valuation July 1, 2025	**1,091,665**
Estimated Mill Levy	**1.901**
Revenue Neutral Rate	**1.900**
Entity Exceeds Revenue Neutral Rate?	**No**

1.901

1,091,635

HAVENSVILLE CEMETERY

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**12,734**	**16,467**	**17,878**
Ad Valorem	5101	5,916	6,000	6,000
Delinquent	5102	41	20	
Motor Vehicle	5103	601	325	514
RV	5114	26	25	25
16/20M Trucks	5123	12	24	1
Watercraft	5130	3	3	2
Commercial Vehicle	4563	24	14	10
Other Revenues	5707	225		
Donations	5710	250		
Interest	5601	135		
TOTAL REVENUES		**7,233**	**6,411**	**6,552**
Other Services And Charges	8200	3,500	5,000	24,430
Supplies/Materials/Parts	8300			
Capital	8800			
TOTAL EXPENDITURES		**3,500**	**5,000**	**24,430**
UNRESERVED FUND BALANCE 12/31		**16,467**	**17,878**	**0**
BUDGET AUTHORITY		**12,575**	**13,419**	**24,430**

Estimated Assessed Tangible Valuation July 1, 2025	**3,032,786**
Estimated Mill Levy	**1.978**
Revenue Neutral Rate	**1.978**
Entity Exceeds Revenue Neutral Rate?	**No**

1.978
3,033,386

LOUISVILLE CEMETERY

	CODE	2024 Actual	2025 Estinate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**17,776**	**24,482**	**16,211**
Ad Valorem	5101	5,918	6,000	6,000
Delinquent	5102	73	61	
Motor Vehicle	5103	653	605	583
RV	5114	19	25	21
16/20M Trucks	5123	16	16	1
Watercraft	5130	7	8	7
Commercial Vehicle	4563	20	14	20
Interest on Idle Funds	5601			
Other Revenues	5707			
Memorials/Donations	5708			
Lot Sale				
TOTAL REVENUES		**6,706**	**6,729**	**6,632**
Personnel Services	8100			
Other Services And Charges	8200		15,000	22,843
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		**0**	**15,000**	**22,843**
UNRESERVED FUND BALANCE 12/31		**24,482**	**16,211**	**0**
BUDGET AUTHORITY		**18,940**	**21,344**	**22,843**

Estimated Assessed Tangible Valuation July 1, 2025	**17,155,483**
Estimated Mill Levy	**0.350**
Revenue Neutral Rate	**0.349**
Entity Exceeds Revenue Neutral Rate?	**No**

0.350
17,157,394

ST. CLERE CEMETERY

	CODE	2024 Actual	2025 Estimate	2026 Budget
UNRESERVED FUND BALANCE 1/1		**15,577**	**18,606**	**16,988**
Ad Valorem	5101	6,148	6,000	6,000
Delinquent	5102	79	17	
Motor Vehicle	5103	429	336	279
RV	5114	10	13	10
16/20M Trucks	5123	15	10	1
Watercraft	5130	4	3	3
Commercial Vehicle	4563		3	3
Interest Income	5601	344		
Other Revenues	5707			
Lot Sales		250		
Cancelled Encumbrances				
TOTAL REVENUES		**7,279**	**6,382**	**6,296**
Other Services And Charges	8200	4,250	8,000	23,284
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		**4,250**	**8,000**	**23,284**
UNRESERVED FUND BALANCE 12/31		**18,606**	**16,988**	**0**
BUDGET AUTHORITY		**13,091**	**15,353**	**23,284**

Estimated Assessed Tangible Valuation July 1, 2025	**3,662,782**
Estimated Mill Levy	**1.638**
Revenue Neutral Rate	**1.638**
Entity Exceeds Revenue Neutral Rate?	**No**

1.638

3,662,041

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Special Revenue Funds

Law Enforcement Trust		Deeds Technology		Clerks Technology		Treasurers Technology		Special Auto		Donations	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	9,805	Cash Balance Jan 1	69,104	Cash Balance Jan 1	3,473	Cash Balance Jan 1	50,304	Cash Balance Jan 1	158,187	Cash Balance Jan 1	3,909
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Forfeitures		Fees	32,750	Fees	8,187	Fees	8,188	Fees	216,883	Donations	3,253
Sales		Interest	2,795	Interest	488	Interest	2,097	Reimbursements			
				Grant Proceeds	12,361						
Total Receipts	0	Total Receipts	35,545	Total Receipts	21,036	Total Receipts	10,285	Total Receipts	216,883	Total Receipts	3,253
Resources Available:	9,805	Resources Available:	104,649	Resources Available	24,509	Resources Available	60,589	Resources Available:	375,070	Resources Available:	7,162
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	500	Personnel Services		Personnel Services		Personnel Services		Personnel Services	38,380	Veteran's Memorial	2,464
Commodities		Contractual Services	18,252	Contractual Services		Contractual Services		Contractual Services	12,140	JC Christmas Lights	140
Capital Outlay	5,000	Commodities	3,496	Commodities	1,476	Commodities	3,018	Commodities	11,488	Commodities	263
		Computers		Computers		Computers		Capital Outlay			
		Capital Outlay		Capital Outlay	2,699	Capital Outlay	2,633	Transfer to GF	158,187		
						Transfer to GF					
Total Expenditures	5,500	Total Expenditures	21,748	Total Expenditures	4,175	Total Expenditures	5,651	Total Expenditures	220,195	Total Expenditures	2,867
Cash Balance Dec 31	4,305	Cash Balance Dec 31	82,901	Cash Balance Dec 31	20,334	Cash Balance Dec 31	54,938	Cash Balance Dec 31	154,875	Cash Balance Dec 31	4,295

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Special Revenue Funds (Cont.)

Attorney Forfeiture Trust		Attorney Check Fee		Prosecuting Attorney Traini		VIN Registration Fees		ARPA Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,019	Cash Balance Jan 1	36,405	Cash Balance Jan 1	3,518	Cash Balance Jan 1	203,102	Cash Balance Jan 1	1,389,288	1,935,114
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeitures		Fees	3,806	Fees	1,478	Fees	31,840	Grant Proceeds		
Sales										
Total Receipts	0	Total Receipts	3,806	Total Receipts	1,478	Total Receipts	31,840	Total Receipts	0	324,126
Resources Available:	8,019	Resources Available:	40,211	Resources Available	4,996	Resources Available	234,942	Resources Available	1,389,288	2,259,240
Expenditures:		Expenditures:		Expenditures		Expenditures		Expenditures		
Contractual Services	1,050	Contractual Services	550	Contractual Services	3,579	Contractual Services	8,747	COLA Wages	91,293	
Commodities	102	Commodities		Commodities	85	Commodities	3,949	Quarantine Wages	4,463	
		Capital Outlay	2,791			Capital Outlay	17,050	PPE, Cleaning Supplies	36,000	
								Loss of Revenue	278,056	
								Salzer Road	898,665	
								Radio Tower Equip	79,124	
								Storm Water Detention	1,687	
Total Expenditures	1,152	Total Expenditures	3,341	Total Expenditures	3,664	Total Expenditures	29,746	Total Expenditures	1,389,288	1,687,327
Cash Balance Dec 31	6,867	Cash Balance Dec 31	36,870	Cash Balance Dec. 31	1,332	Cash Balance Dec. 31	205,196	Cash Balance Dec. 31	0	571,913

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Utility Reserve Funds

Timber Creek Water Reserve		Blue Twp Sewer Reserve		Fostoria Sewer Reserve		Brook Ridge Sewer Reserve		County Sewer Specials		Stormwater Structures		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	685,022	Cash Balance Jan 1	771,962	Cash Balance Jan 1	23,243	Cash Balance Jan 1	82,275	Cash Balance Jan	574	Cash Balance Jan 1	44,100	1,607,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Operations	61,084	Transfer from Operations	146,404	Service Charges	1,252	Connection Fees	950	Special Taxes	17,427	Fees & Permits		
Reimbursements		Connection Fees	117,167			Transfer In		Transfer In		Transfer In		
		Contracted Services				Reimbursements						
		Reimbursements										
Total Receipts	61,084	Total Receipts	263,571	Total Receipts	1,252	Total Receipts	950	Total Receipts	17,427	Total Receipts	0	344,284
Resources Available:	746,106	Resources Available:	1,035,533	Resources Available:	24,495	Resources Available:	83,225	Resources Availab	18,001	Resources Available	44,100	1,951,460
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	15,495	Sewer Const. Project		Contractual Services		Contractual Services		Disbursement	18,001	Contractual Services		
Commodities	124,629	Contractual Services	520,605									
Capital Outlay		Commodities	1,344									
		Capital Outlay										
Total Expenditures	140,124	Total Expenditures	521,949	Total Expenditures	0	Total Expenditures	0	Total Expenditures	18,001	Total Expenditures	0	680,074
Cash Balance Dec 31	605,982	Cash Balance Dec 31	513,584	Cash Balance Dec 31	24,495	Cash Balance Dec 31	83,225	Cash Balance Dec	0	Cash Balance Dec 31	44,100	1,271,386

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Miscellaneous Reserve Funds

Capital Improvement		Equipment Reserve		Employee Benefit Reserve		PTO/ESL Payout Reserv	
Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	28,751,377	Cash Balance Jan 1	3,249,224	Cash Balance Jan 1	2,500,011	Cash Balance Jan 1	992,295
Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General Fund	5,500,000	Transfer from General Fund	1,851,400	Transfer from General Fund		Transfer from General Fund	125,000
Grant Proceeds	1,166,917	Transfer from Treas Tech		Fees			
Contracted Services		Recycling Fees	5,597				
Landfill Scale Fee		Landfill Scale Fee	5,707				
Reimbursements	620,616	Grant Proceeds	176,589				
		Sales	137,490				
Total Receipts	7,287,533	Total Receipts	2,176,783	Total Receipts	0	Total Receipts	125,000
Resources Available:	36,038,910	Resources Available:	5,426,007	Resources Available:	2,500,011	Resources Available:	1,117,295
Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Belvue Bridge	5,271,476	Buildings & Improvements	4,549	Contractual Services		Personnel Services	155,644
Louisville Rd Bridge	602,391	Computer Hardware	42,020				
Westmoreland Tornado	499,700	Contractual Services	78,729				
Elbo Creek Detention Pond	175,173	Office Furniture & Equip	5,813				
Subdivision Expenses	40,298	Shop Furniture & Equip	41,237				
R&B Old Shop Renovation	34,753	Vehicles	506,287				
Old Post/Lewis Wilson Rd	15,000	Equipment	1,112,568				
Other Projects	91,734						
Total Expenditures	6,730,525	Total Expenditures	1,791,203	Total Expenditures	0	Total Expenditures	155,644
Cash Balance Dec 31	29,308,385	Cash Balance Dec 31	3,634,804	Cash Balance Dec 31	2,500,011	Cash Balance Dec 31	961,651

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Miscellaneous Reserve Funds (Cont.)

Consolidated Fire District #1 Reserve		Fire District #3 Reserve		Fire District #5 Reserve		Special Highway		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,414,559	Cash Balance Jan 1	0	Cash Balance Jan 1	672,328	Cash Balance Jan 1	10,339,517	47,919,311
Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	650,000	Transfer in		Transfer in	277,817	Transfer from General Fund	4,200,000	
Sales		Sales	27,739	Sales		Cancel Prior Year Encumb.	100,816	
Insurance Proceeds		Grant Proceeds		Grant Proceeds	3,105	Contracted Services		
Cancel Prior Year Encumb.						Reimbursements	198,545	
						Grant Proceeds	455,000	
						Insurance Proceeds		
Total Receipts	650,000	Total Receipts	27,739	Total Receipts	280,922	Total Receipts	4,954,361	15,502,338
Resources Available:	2,064,559	Resources Available:	27,739	Resources Available:	953,250	Resources Available:	15,293,878	63,421,649
Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	8,691	Contractual Services		Contractual Services	2,487	Asphalt Paving	714,003	
Commodities	8,818	Capital Outlay	23,542	Capital Outlay	81,302	Salzer Road	545,827	
Computer Equipment	1,706					Onaga Deck Rehab	294,371	
Equipment	4,372					Culvert Lining	254,360	
Lease Purchase	303,391					Aiken Switch Deck	246,518	
						Havensville Bridge	384,964	
						Excel Rd North Extension	135,000	
						Other Projects	210,583	
Total Expenditures	326,978	Total Expenditures	23,542	Total Expenditures	83,789	Total Expenditures	2,785,626	11,897,307
Cash Balance Dec 31	1,737,581	Cash Balance Dec 31	4,197	Cash Balance Dec 31	869,461	Cash Balance Dec 31	12,508,252	51,524,342

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Construction Funds

Timbercreek Stormwater		Green Valley/Hwy 24 Inter		Wildcat Woods Unit 2		
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,713	Cash Balance Jan 1	282,290	Cash Balance Jan 1	40,000	335,003
Receipts:		Receipts:		Receipts:		
Transfer In		Accrued Interest		Accrued Interest		
Fees		Bond/Note Proceeds		Bond/Note Proceeds		
Cancel Prior Yr Encumb		Grant Proceeds		Developer Deposit		
Grant Proceeds		Transfer from Sp Hwy				
Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	12,713	Resources Available:	282,290	Resources Available:	40,000	335,003
Expenditures:		Expenditures:		Expenditures:		
Contractual Services		Project Costs	62,052	Project Costs		
Principal Payment		Grant Expenses		Principal Payment		
Interest Payment		Principal Payment		Interest Payment		
Grant Expenses		Interest Payment		Transfer to Bond Fund		
		Transfer to Bond Fund				
Total Expenditures	0	Total Expenditures	62,052	Total Expenditures	0	62,052
Cash Balance Dec 31	12,713	Cash Balance Dec 31	220,238	Cash Balance Dec 31	40,000	272,951

POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, August 25, 2025 at 9:00 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	120,022		231,518		229,715		
Judicial	1,235,164		1,300,029		1,394,352		
Financial & Administrative	17,805,964		17,178,329		17,247,622		
Public Safety	7,843,595		8,892,124		9,344,475		
Public Works	11,173,187		12,353,525		12,707,516		
Health and Welfare	1,425,093		1,435,986		1,558,231		
Culture and Recreation	6,571		12,200		14,200		
Environment	775,392		803,870		821,520		
TOTAL GENERAL EXPENDITURES	40,384,988	28.856	42,207,581	25.999	43,317,631	22,490,890	26.780
BOND & INTEREST	2,852,340		4,882,847		3,659,936		
COURT TRUSTEE	536		0		0		
POTT COUNTY 911	145,997		441,272		446,312		
HISTORICAL SOCIETY	57,500	0.070	80,000	0.070	177,861	58,790	0.070
SPECIAL ALCOHOL PROGRAM	22,400		50,000		80,768		
SPECIAL PARKS & RECREATION	27,000		50,000		117,394		
TORT LIABILITY	171,179	0.165	200,000	0.165	259,896	138,575	0.165
SPECIAL NOXIOUS WEED	255,151		295,904		308,190		
OFFENDER REGISTRATION	2,881		20,000		30,656		
CONCEALED CARRY	0		5,000		14,551		
MUNICIPALITIES FIGHT ADDICTION	20,997		50,000		127,077		
TOTALS	43,940,969	29.091	48,282,604	26.234	48,540,272		27.015
REVENUE NEUTRAL RATE							*24.130*
TOTAL TAX LEVIED	22,578,503		20,266,720			22,688,255	
ASSESSED VALUATION	776,138,620		772,522,373		839,851,231		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
GENERAL OBLIGATION	20,365,129		26,163,729		24,662,129		
TEMPORARY NOTES	8,050,000		0		0		
REVOLVING NOTES	0		0		0		
LEASE PURCHASE	0		0		0		
REGIONAL LIBRARY	510,801	0.742	528,642	0.773	559,009	532,596	0.746
REGIONAL LIBRARY EMPLOYEE BENEFIT	57,716	0.084	62,409	0.091	125,276	121,926	0.171
REGIONAL LIBRARY TOTALS	568,517	0.826	591,051	0.864	684,285		0.917
REVENUE NEUTRAL RATE							*0.789*
TOTAL TAX LEVIED	544,424		563,707			654,522	
ASSESSED VALUATION	659,330,182		651,975,638		713,624,501		
RURAL HIGHWAY SYSTEM							
RURAL HIGHWAY TOTALS	4,737,168	6.623	5,785,990	7.378	6,767,422		7.380
REVENUE NEUTRAL RATE							*6.718*
TOTAL TAX LEVIED	4,025,000		4,412,690			4,847,194	
ASSESSED VALUATION	607,760,548		598,092,916		656,838,096		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
JOINT NO. 3 ONAGA	129,758	3.022	54,400	3.093	111,305		3.093
*REVENUE NEUTRAL RATE**							*3.189*
TOTAL TAX LEVIED	50,023		50,023			48,508	
ASSESSED VALUATION	14,666,287		14,368,253		15,682,802		
JOINT NO. 4 WHEATON	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
FIRE DISTRICTS (CONTINUED)							
NO. 5 BLUE TOWNSHIP	358,340	4.508	533,690	3.891	680,317		4.391
*REVENUE NEUTRAL RATE***							*3.691*
TOTAL TAX LEVIED	411,939		377,054			448,425	
ASSESSED VALUATION	91,386,525		96,897,438		102,121,581		
NO. 6 OLSBURG	2	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 7 WAMEGO	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 8 EMMETT	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 10 ST GEORGE	250	0.000	2,000	0.000	2,000		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,108,403	3.235	2,447,032	2.748	2,405,240		2.500
*REVENUE NEUTRAL RATE***							*2.456*
TOTAL TAX LEVIED	1,514,942		1,247,022			1,268,797	
ASSESSED VALUATION	465,513,685		451,002,163		507,518,707		
TOTAL FIRE DISTRICTS EXPENDITURES	1,596,753		3,038,322		3,200,062	1,765,730	
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
FIRE DISTRICT NO. 5 LEASE PURCHASE	153,981		90,399		45,410		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	1,764,336		1,415,232		1,147,520		
UTILITIES							
WATER (TIMBER CREEK OPERATIONS)	211,719		306,784		322,109		
SEWER (BLUE TOWNSHIP OPERATIONS)	1,164,636		2,168,891		3,022,159		
SEWER (BROOK RIDGE OPERATIONS)	3,182		95,798		116,000		
SEWER (FOSTORIA OPERATIONS)	4,667		7,821		17,250		
TOTAL UTILITIES EXPENDITURES	1,384,204		2,579,294		3,477,518		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
REVOLVING NOTES	1,319,392		1,187,206		1,051,628		
CEMETERIES							
BELVUE	7,920	0.350	11,000	0.361	11,609		0.349
*REVENUE NEUTRAL RATE***							*0.348*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	17,098,734		16,625,540		17,207,539		
FAIRVIEW	1,330	1.932	3,000	1.924	5,784		1.901
*REVENUE NEUTRAL RATE***							*1.900*
TOTAL TAX LEVIED	2,075		2,075			2,075	
ASSESSED VALUATION	1,073,741		1,078,276		1,091,665		
HAVENSVILLE	3,500	1.977	5,000	1.964	24,430		1.978
*REVENUE NEUTRAL RATE***							*1.978*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	3,035,522		3,054,457		3,032,786		
LOUISVILLE	0	0.365	15,000	0.357	22,843		0.350
*REVENUE NEUTRAL RATE***							*0.349*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	16,434,799		16,784,857		17,155,483		
ST. CLERE	4,250	1.722	8,000	1.685	23,284		1.638
*REVENUE NEUTRAL RATE***							*1.638*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	3,483,076		3,560,725		3,662,782		
TOTAL CEMETERIES EXPENDITURES	17,000		42,000		87,950	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
	0		0		0		

* Tax Rates are expressed in mills.

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

County Clerk

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

THE TIMES
POTTAWATOMIE COUNTY, KS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
427 Lincoln Ave
(785) 776-2200

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, in the state of Kansas, that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 7, 2025

Notice ID: b6hJCixKa3cE9mMtdyJZ
Publisher ID: COL-100247
Notice Name: 2026 Pottawatomie County Budget Notice

PUBLICATION FEE: $474.08

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Ankit Sachdeva

Agent

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 08/08/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, August 25, 2025 at 9:00 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	120,022		231,518		229,715		
Judicial	1,235,164		1,300,029		1,394,352		
Financial & Administrative	17,805,964		17,178,329		17,247,622		
Public Safety	7,843,595		8,892,124		9,344,475		
Public Works	11,173,187		12,353,525		12,707,516		
Health and Welfare	1,425,093		1,435,986		1,558,231		
Culture and Recreation	6,571		12,200		14,200		
Environment	775,392		903,870		821,520		
TOTAL GENERAL EXPENDITURES	40,384,988	28.856	42,207,581	25.999	43,317,631	22,490,890	26.760
BOND & INTEREST	2,852,340		4,862,847		3,659,936		
COURT TRUSTEE	536		0		0		
POTT COUNTY 911	145,997		441,272		446,312		
HISTORICAL SOCIETY	57,500	0.070	80,000	0.070	177,661	58,790	0.070
SPECIAL ALCOHOL PROGRAM	22,400		50,000		80,768		
SPECIAL PARKS & RECREATION	27,000		50,000		117,394		
TORT LIABILITY	171,179	0.165	200,000	0.165	259,896	138,575	0.165
SPECIAL NOXIOUS WEED	255,151		295,904		308,190		
OFFENDER REGISTRATION	2,881		20,000		30,656		
CONCEALED CARRY	0		5,000		14,551		
MUNICIPALITIES FIGHT ADDICTION	20,997		50,000		127,077		
TOTALS	43,940,969	29.091	48,282,604	26.234	48,540,272		27.015
*REVENUE NEUTRAL RATE***							*24.130*
TOTAL TAX LEVIED	22,578,503		20,266,720			22,688,255	
ASSESSED VALUATION	776,138,620		772,522,373		839,851,231		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
GENERAL OBLIGATION	20,365,129		26,163,729		24,662,129		
TEMPORARY NOTES	8,050,000		0		0		
REVOLVING NOTES	0		0		0		
LEASE PURCHASE	0		0		0		
REGIONAL LIBRARY	510,801	0.742	528,642	0.773	559,009	532,596	0.746
REGIONAL LIBRARY EMPLOYEE BENEFIT	57,716	0.084	62,409	0.091	125,276	121,926	0.171
REGIONAL LIBRARY TOTALS	568,517	0.826	591,051	0.864	684,285		0.917
*REVENUE NEUTRAL RATE***							*0.769*
TOTAL TAX LEVIED	544,424		563,707			654,522	
ASSESSED VALUATION	659,330,182		651,975,638		713,624,501		
RURAL HIGHWAY SYSTEM							
RURAL HIGHWAY TOTALS	4,737,168	6.623	5,785,990	7.378	6,767,422		7.360
*REVENUE NEUTRAL RATE***							*6.718*
TOTAL TAX LEVIED	4,025,000		4,412,690			4,847,194	
ASSESSED VALUATION	607,760,548		598,092,916		656,838,096		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
JOINT NO. 3 ONAGA	129,758	3.022	54,400	3.093	111,305		3.093
*REVENUE NEUTRAL RATE***							*3.189*
TOTAL TAX LEVIED	50,023		50,023			48,508	
ASSESSED VALUATION	14,666,287		14,368,253		15,682,802		
JOINT NO. 4 WHEATON	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 5 BLUE TOWNSHIP	358,340	4.508	533,690	3.891	680,317		4.391
REVENUE NEUTRAL RATE**							

REVENUE NEUTRAL RATE							*3.691*
TOTAL TAX LEVIED	411,939		377,054			446,425	
ASSESSED VALUATION	91,386,525		96,897,436		102,121,581		
NO. 6 OLSBURG	2	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 7 WAMEGO	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 8 EMMETT	0	0.000	200	0.000	200		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
NO. 10 ST GEORGE	250	0.000	2,000	0.000	2,000		0.000
TOTAL TAX LEVIED	0		0			0	
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,108,403	3.235	2,447,032	2.748	2,405,240		2.500
*REVENUE NEUTRAL RATE***							*2.456*
TOTAL TAX LEVIED	1,514,942		1,247,022			1,268,797	
ASSESSED VALUATION	465,513,685		451,002,163		507,518,707		
TOTAL FIRE DISTRICTS EXPENDITURES	1,596,753		3,038,322		3,200,062	1,765,730	
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
FIRE DISTRICT NO. 5 LEASE PURCHASE	153,981		90,399		45,410		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	1,764,336		1,415,232		1,147,520		
UTILITIES							
WATER (TIMBER CREEK OPERATIONS)	211,719		306,784		322,109		
SEWER (BLUE TOWNSHIP OPERATIONS)	1,164,636		2,168,891		3,022,159		
SEWER (BROOK RIDGE OPERATIONS)	3,182		95,798		116,000		
SEWER (FOSTORIA OPERATIONS)	4,667		7,821		17,250		
TOTAL UTILITIES EXPENDITURES	1,384,204		2,579,294		3,477,518		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
REVOLVING NOTES	1,319,392		1,187,206		1,051,628		
CEMETERIES							
BELVUE	7,920	0.350	11,000	0.361	11,609		0.349
*REVENUE NEUTRAL RATE***							*0.348*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	17,098,734		16,625,540		17,207,539		
FAIRVIEW	1,330	1.932	3,000	1.924	5,784		1.901
*REVENUE NEUTRAL RATE***							*1.900*
TOTAL TAX LEVIED	2,075		2,075			2,075	
ASSESSED VALUATION	1,073,741		1,078,276		1,091,665		
HAVENSVILLE	3,500	1.977	5,000	1.964	24,430		1.978
*REVENUE NEUTRAL RATE***							*1.978*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	3,035,522		3,054,457		3,032,786		
LOUISVILLE	0	0.365	15,000	0.357	22,843		0.350
*REVENUE NEUTRAL RATE***							*0.349*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	16,434,799		16,784,857		17,155,483		
ST. CLERE	4,250	1.722	8,000	1.685	23,284		1.638
*REVENUE NEUTRAL RATE***							*1.638*
TOTAL TAX LEVIED	6,000		6,000			6,000	
ASSESSED VALUATION	3,483,076		3,560,725		3,662,782		
TOTAL CEMETERIES EXPENDITURES	17,000		42,000		87,950	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2024		2025		
	0		0		0		

* Tax Rates are expressed in mills.
*** Revenue Neutral Rate as defined by KSA 79-2988*

Dawn Henry
County Clerk

Resolution No. 2025-33

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

WHEREAS, the Revenue Neutral Rate for the Pottawatomie County General Fund, Historical Society Fund, and Tort Liability Fund was calculated as 24.130 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Pottawatomie County Regional Library Fund and Regional Library Employee Benefits Fund was calculated as 0.789 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Pottawatomie County Rural Highway System Fund was calculated as 6.718 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Pottawatomie County Fire District No. 5 Blue Township Fund was calculated as 3.691 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Pottawatomie County Consolidated Fire District No. 1 Fund was calculated as 2.456 mills by the Pottawatomie County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Pottawatomie County will require the levies of property tax rates exceeding the above mentioned Revenue Neutral Rates; and

WHEREAS, the Governing Body held a hearing on August 25, 2025 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 24.130 mills for the Pottawatomie County General Fund, Historical Society Fund, and Tort Liability Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.789 mills for the Pottawatomie County Regional Library Fund and Regional Library Employee Benefits Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.718 mills for the Pottawatomie County Rural Highway System Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.691 mills for the Pottawatomie County Fire District No. 5 Blue Township Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.456 mills for the Pottawatomie County Consolidated Fire District No. 1 Fund.

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 25th day of August, 2025.

Chair, Board of County Commissioners

Member, Board of County Commissioners

Member, Board of County Commissioners

Member, Board of County Commissioners

Member, Board of County Commissioners

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

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 25, 2025

Resolution No. 2025-33

Governing Body Member	Yes	No	No Vote
Terry Force	✓		
Deloyce McKee	✓		
Merl Page	✓		
Bill Drew		✓	
Gary Yenzer	✓		
TOTAL	4	1	

Certified:

