POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, September 9, 2024 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Sunflower Room in the Public Works Building, 612 E Campbell Street, Westmoreland, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	112,616		144,344		231,518		
Judicial	1,096,623		1,209,540		1,300,029		
Financial & Administrative	17,337,348		17,325,181		18,661,818		
Public Safety	7,526,259		8,574,823		8,892,124		
Public Works	10,749,516		11,331,601		12,353,525		
Health and Welfare	1,336,265		1,403,772		1,435,986		
Culture and Recreation	7,505		12,250		12,200		
Environment	722,436		775,392		803,870		
TOTAL GENERAL EXPENDITURES	38,888,568	29.653	40,776,903	28.856	43,691,070	20,085,181	26.000
BOND & INTEREST	2,582,787		3,564,059		4,882,847		
COURT TRUSTEE	0		0		625		
POTT COUNTY 911	203,268		328,500		441,272		
HISTORICAL SOCIETY	47,500	0.070	75,000	0.070	178,706	54,075	0.070
SPECIAL ALCOHOL PROGRAM	26,524		54,217		70,403		
SPECIAL PARKS & RECREATION	3,700		84,132		94,475		
TORT LIABILITY	130,508	0.165	238,754	0.165	246,981	127,464	0.165
SPECIAL NOXIOUS WEED	227,824		262,720		295,904		
OFFENDER REGISTRATION	17,177		25,000		41,557		
CONCEALED CARRY	0		10,000		27,186		
MUNICIPALITIES FIGHT ADDICTION	0		45,000		199,983		
TOTAL COUNTY-WIDE EXPENDITURES	42,127,856		45,464,285		50,171,010		
TOTAL TAX LEVIED	22,524,093	29.888	22,578,503	29.091		20,266,720	26.235
REVENUE NEUTRAL RATE							*29.227*
ASSESSED VALUATION	753,627,472		776,138,620		772,506,976		
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
GENERAL OBLIGATION	18,796,529		20,365,129		26,163,729		
TEMPORARY NOTES	7,940,000		8,050,000		0		
REVOLVING NOTES							
LEASE PURCHASE							
REGIONAL LIBRARY	469,765	0.694	510,801	0.742	528,642	504,133	0.773
REGIONAL LIBRARY EMPLOYEE BENEFIT	56,590	0.084	57,716	0.084	62,409	59,574	0.091
TOTAL LIBRARY EXPENDITURES	526,355		568,517		591,051		
TOTAL TAX LEVIED	503,139	0.778	544,424	0.826		563,707	0.864
REVENUE NEUTRAL RATE							*0.835*
ASSESSED VALUATION	646,569,643		659,330,182		651,956,687		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,241,205		5,556,646		6,285,990		
TOTAL TAX LEVIED	3,989,447	6.645	4,025,000	6.623		4,412,690	7.378
REVENUE NEUTRAL RATE							*6.730*
ASSESSED VALUATION	600,350,149		607,760,548		598,073,473		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
JOINT NO. 3 ONAGA	88,538		110,126		124,400		
TOTAL TAX LEVIED	50,021	3.237	50,023	3.022		50,023	3.090
*REVENUE NEUTRAL RATE***							*3.090*
ASSESSED VALUATION		13,636,993		14,666,287			16,186,721
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							

FUND	Prior Year Actual for 2023 Expenditures	Prior Year Actual for 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Year for 2025 Budget Authority for Expenditures	Proposed Budget Year for 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year for 2025 Proposed Estimated Tax Rate*
FIRE DISTRICTS CONTINUED							
NO. 5 BLUE TOWNSHIP	376,466		500,605		575,605		
TOTAL TAX LEVIED	370,190	4.544	411,939	4.508		377,054	3.889
*REVENUE NEUTRAL RATE***							*4.249*
ASSESSED VALUATION		81,471,588		91,386,525			96,953,192
NO. 6 OLSBURG	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 8 EMMETT	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 10 ST GEORGE	425		2,000		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,174,713		2,193,900		2,447,032		
TOTAL TAX LEVIED	1,661,637	3.492	1,514,942	3.235		1,247,022	2.748
*REVENUE NEUTRAL RATE***							*3.339*
ASSESSED VALUATION		473,086,592		465,513,685			453,736,185
TOTAL FIRE DISTRICTS EXPENDITURES	1,640,142		2,807,831		3,150,237	1,676,123	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
FIRE DISTRICT NO. 5 LEASE PURCHASE	215,483		153,981		90,399		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	2,105,910		1,764,336		1,415,232		
UTILITIES							
WATER (TIMBER CREEK OPERATIONS)	231,784		252,399		396,856		
SEWER (BLUE TOWNSHIP OPERATIONS)	1,171,570		1,853,494		2,751,577		
SEWER (BROOK RIDGE OPERATIONS)	4,620		84,644		115,973		
SEWER (FOSTORIA OPERATIONS)	3,236		5,000		21,424		
TOTAL UTILITIES EXPENDITURES	1,411,210		2,195,537		3,285,830		
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
REVOLVING NOTES	1,448,270		1,319,392		1,187,206		
CEMETERIES							
BELVUE	5,273		11,165		12,971		
TOTAL TAX LEVIED	6,000	0.582	6,000	0.350		6,000	0.361
*REVENUE NEUTRAL RATE***							*0.359*
ASSESSED VALUATION		10,305,423		17,098,734			16,624,573
FAIRVIEW	6,070		2,600		5,207		
TOTAL TAX LEVIED	1,977	1.929	2,075	1.932		2,075	1.924
*REVENUE NEUTRAL RATE***							*1.923*
ASSESSED VALUATION		1,025,110		1,073,741			1,078,276
HAVENSVILLE	3,500		12,575		13,419		
TOTAL TAX LEVIED	6,000	2.162	6,000	1.977		6,000	1.967
*REVENUE NEUTRAL RATE***							*1.967*
ASSESSED VALUATION		2,775,587		3,035,522			3,049,843
LOUISVILLE	6,748		10,000		21,344		
TOTAL TAX LEVIED	6,000	0.397	6,000	0.365		6,000	0.358
*REVENUE NEUTRAL RATE***							*0.357*
ASSESSED VALUATION		15,122,418		16,434,799			16,762,281
ST. CLERE	6,830		13,091		15,353		
TOTAL TAX LEVIED	6,000	2.031	6,000	1.722		6,000	1.685
*REVENUE NEUTRAL RATE***							*1.684*
ASSESSED VALUATION		2,954,688		3,483,076			3,560,725
TOTAL CEMETERIES EXPENDITURES	28,421		49,431		68,294	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
	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



2025 Budget

Greg Riat, Chair

Deloyce McKee, Vice Chair

Dennis P. Weixelman, Commissioner

POTTAWATOMIE COUNTY
2025 BUDGET
TABLE OF CONTENTS

PAGE	
I - III	STATE BUDGET FORMS
IV - IX	GENERAL FUND BUDGET SUMMARY BY DEPARTMENT

DETAILED BUDGET

GENERAL FUND

PAGE #	
1	BOARD OF COUNTY COMMISSIONERS
2	COUNTY ATTORNEY
3	DISTRICT COURT
4	COURT SERVICE OFFICER
5	DISTRICT CORONER
6	ADMINISTRATION
7	COUNTY APPRAISER
8	BUILDINGS AND GROUNDS
9	COUNTY CLERK
10	COMPUTER INFORMATION SYSTEM
11	REGISTER OF DEEDS
12	ELECTION EXPENSE
13	EMPLOYEE BENEFITS
14	GEOGRAPHIC INFORMATION SYSTEM
15	COUNTY TREASURER
16	UNCLASSIFIED
17	PLANNING AND ZONING
18	EMERGENCY MEDICAL SERVICES
19	EMERGENCY MANAGEMENT
20	FIRE SUPERVISOR
21	SHERIFF
22	DETENTION CENTER
23	JUVENILE DETENTION
24	CEMETERY
25	NOXIOUS WEED
26	ROAD AND BRIDGE
27	SOLID WASTE
28	HEALTH DEPARTMENT
29	HEALTH CARE DISTRIBUTIONS
	PAWNEE MENTAL HEALTH
	BIG LAKES DEVELOPMENT CENTER
	COMMUNITY HEALTH MINISTRY
	3 RIVERS INDEPENDENT LIVING
30	PUBLIC TRANSPORTATION
31	AGING SERVICES
32	ENVIRONMENTAL HEALTH
33	COUNTY PARK OPERATIONS
34	ENVIRONMENT SERVICES ALLOCATIONS
	CONSERVATION DISTRICT
	ECONOMIC DEVELOPMENT
	POTTAWATOMIE COUNTY EXTENSION
	COUNTY FAIR

POTTAWATOMIE COUNTY
2025 BUDGET
TABLE OF CONTENTS

DETAILED BUDGET (cont.)

NON-GENERAL FUNDS

PAGE #	
35	BOND & INTEREST FUNDS
36	COURT TRUSTEE FUND
37	POTTAWATOMIE COUNTY 911 FUND
38	HISTORICAL SOCIETY FUND
39	SPECIAL ALCOHOL PROGRAM FUND
40	SPECIAL PARKS & RECREATION FUND
41	TORT LIABILITY FUND
42	REGIONAL LIBRARY FUND
43	REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
44	SPECIAL NOXIOUS WEED FUND
45	RURAL HIGHWAY SYSTEM FUND
47	OFFENDER REGISTRATION FUND
48	CONCEALED CARRY FUND
49	MUNICIPALITIES FIGHT ADDICTION FUND
50	WATER (TIMBER CREEK OPERATIONS) FUND
51	SEWER (BLUE TOWNSHIP OPERATIONS) FUND
52	SEWER (BROOK RIDGE OPERATIONS) FUND
53	SEWER (FOSTORIA OPERATIONS) FUND
54	FIRE DISTRICT JOINT NO. 1 ST MARYS
55	FIRE DISTRICT NO. 2 HAVENSVILLE
56	FIRE DISTRICT JOINT NO. 3 ONAGA
58	FIRE DISTRICT JOINT NO. 4 WHEATON
59	FIRE DISTRICT NO. 5 BLUE TOWNSHIP
61	FIRE DISTRICT NO. 6 OLSBURG
62	FIRE DISTRICT NO. 7 WAMEGO
63	FIRE DISTRICT NO. 8 EMMETT
64	FIRE DISTRICT NO. 10 ST GEORGE
65	CONSOLIDATED FIRE DISTRICT NO. 1
67	BELVUE CEMETERY
68	FAIRVIEW CEMETERY
69	HAVENSVILLE CEMETERY
70	LOUISVILLE CEMETERY
71	ST. CLERE CEMETERY
72	NON-BUDGETED FUNDS - SPECIAL REVENUE FUNDS
74	NON-BUDGETED FUNDS - UTILITY RESERVE FUNDS
75	NON-BUDGETED FUNDS - MISCELLANEOUS RESERVE FUNDS
77	NON-BUDGETED FUNDS - CONSTRUCTION FUNDS
79	NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

TABLE OF CONTENTS:

ADOPTED BUDGET	K.S.A.	PAGE NO.	2025 ADOPTED BUDGET: BUDGET AUTHORITY FOR EXPENDITURES	2025 ADOPTED BUDGET: AMOUNT OF 2024 AD VALOREM TAX	FINAL TAX RATE (COUNTY CLERK'S USE ONLY)
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	43,691,070	20,085,181	25.999
BOND & INTEREST	10-113	35	4,882,847	0	
COURT TRUSTEE	23-497	36	625	0	
POTTAWATOMIE COUNTY 911	12-5362	37	441,272	0	
HISTORICAL SOCIETY	19-2651	38	178,706	54,075	.070
SPECIAL ALCOHOL PROGRAM	79-41a04	39	70,403	0	
SPECIAL PARKS & RECREATION	79-41a04	40	94,475	0	
TORT LIABILITY	75-6110	41	246,981	127,464	.165
SPECIAL NOXIOUS WEED	2-1318	44	295,904	0	
OFFENDER REGISTRATION	22-4904	47	41,557	0	
CONCEALED CARRY	75-7c05	48	27,186	0	
MUNICIPALITIES FIGHT ADDICTION	75-777	49	199,983	0	
NON-BUDGETED FUNDS - SPECIAL REVENUE		72-73			
NON-BUDGETED FUNDS - UTILITY RESERVE		74			
NON-BUDGETED FUNDS - MISCELLANEOUS RESERVE		75-76			
NON-BUDGETED FUNDS - CONSTRUCTION PROJECTS		77-78			
TOTAL COUNTY-WIDE EXPENDITURES			**50,171,010**	**20,266,720**	
FINAL COUNTY ASSESSED VALUATION				772,522,373	26.234
REGIONAL LIBRARY	12-1234	42	528,642	504,133	
REGIONAL LIBRARY EMPLOYEE BENEFIT	12-16,102	43	62,409	59,574	
TOTAL REGIONAL LIBRARY			**591,051**	**563,707**	.864
FINAL ASSESSED VALUATION				651,975,638	
RURAL HIGHWAY SYSTEM	68-596	45-46	6,285,990	4,412,690	
FINAL ASSESSED VALUATION				598,092,916	7.378
FIRE DISTRICTS:					
JOINT NO. 1 ST MARYS	19-3610	54	200	0	
NO. 2 HAVENSVILLE	19-3610	55	200	0	
JOINT NO. 3 ONAGA	19-3610	56-57	124,400	50,023	
JOINT NO. 4 WHEATON	19-3610	58	200	0	
NO. 5 BLUE TOWNSHIP	19-3610	59-60	575,605	377,054	
NO. 6 OLSBURG	19-3610	61	200	0	
NO. 7 WAMEGO	19-3610	62	200	0	
NO. 8 EMMETT	19-3610	63	200	0	
NO. 10 ST GEORGE	19-3610	64	2,000	0	
CONSOLIDATED FIRE NO. 1	12-3910	65-66	2,447,032	1,247,022	
TOTAL FIRE DISTRICTS			**3,150,237**	**1,674,099**	
UTILITIES:					
TIMBER CREEK WATER OPERATIONS	19-3541	50	396,856	0	
BLUE TOWNSHIP SEWER OPERATIONS	19-27a09	51	2,751,577	0	
BROOK RIDGE SEWER OPERATIONS	19-27a09	52	115,973	0	
FOSTORIA SEWER OPERATIONS	19-27a09	53	21,424	0	
TOTAL UTILITIES			**3,285,830**	**0**	
CEMETERIES:					
BELVUE	17-1330	67	12,971	6,000	
FAIRVIEW	17-1330	68	5,207	2,075	
HAVENSVILLE	17-1330	69	13,419	6,000	
LOUISVILLE	17-1330	70	21,344	6,000	
ST. CLERE	17-1330	71	15,353	6,000	
TOTAL CEMETERIES			**68,294**	**26,075**	
Combined Rate and Budget Hearing		79			

Countywide Revenue Neutral Rate: 29.227

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

Attest: 9-9, 2024

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

, 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.

2024 Budgeted Funds	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General Fund	22,396,225	865,000	15,000	19,500	78,500	10,000
Tort Liability Fund	127,982	5,636	147	9	441	0
Historical Society Fund	54,296	2,391	62	4	187	0
Regional Library Fund	489,303	19,657	550	36	1,327	165
Regional Library Employee Benefit	55,121	2,379	67	4	20	20
Rural Highway System Fund	4,025,000	152,083	4,535	307	9,019	2,144
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	2,882	129	221	154	20
Fire District Joint No. 4 Wheaton	0	0	0	0	0	0
Fire District No. 5 Blue Township	411,939	35,234	589	21	3,210	568
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	1,514,942	43,021	1,443	200	2,075	533
Belvue Cemetery	6,000	347	15	1	79	2
Fairview Cemetery	2,075	181	8	0	0	0
Havensville Cemetery	6,000	325	25	2	11	3
Louisville Cemetery	6,000	605	25	1	14	8
St Clere Cemetery	6,000	336	13	1	3	3
TOTAL	29,150,906					

Motor Vehicle Factor 0.038766

Recreational Vehicle Factor 0.000776

16/20M Vehicle Factor 0.000697

Commercial Vehicle Factor 0.003260

Watercraft Vehicle Factor 0.000462

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 2024, 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 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Highway	3,250,000	1,700,000	2,000,000	K.S.A.68-590
General	Capital Improvement	5,800,000	5,000,000	5,000,000	K.S.A.19-120
General	Equipment Reserve	1,817,475	1,810,000	2,155,900	K.S.A.19-119
General	Employee Benefit Reserve	250,000	500,000	500,000	Resolution
General	PTO/ESL Payout Reserve	250,000	500,000	500,000	Resolution
Rural Highway	General	2,027,662	2,108,959	2,100,000	Resolution
Blue Twp Sewer	Blue Twp Sewer Reserve	143,087	165,000	165,000	K.S.A. 12-631o
[illegible]ercreek Water	Timbercreek Water Reserve	62,784	75,000	81,000	K.S.A. 19-120
[illegible]olidated Fire District No. 1	CFD No.1 Reserve	700,000	865,000	1,780,472	K.S.A. 19-119
Consolidated Fire District No. 1	CFD No.1 Bond and Interest	61,861	-	-	Resolution
Fire District No. 5 Blue Township	Fire District No. 5 Reserve	295,568	365,285	440,285	K.S.A. 19-119
Treasurer Technology	Equipment Reserve	18,857	-	-	K.S.A. 28-181

STATEMENT OF INDEBTEDNESS

FOR THE DATE ENDING January 1, 2024

GENERAL OBLIGATIONS	SERIES	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2024	DATE DUE INT	DATE DUE PRIN	AMOUNT DUE 2024 INT	AMOUNT DUE 2024 PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN
FOSTORIA SEWER BI #0301101995006	1995	10-19-95	10-19-35	5.25	46,029	23,729	APR & OCT	OCT	1,246	1,600	1,162	1,600
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	780,000	APR & OCT	OCT	21,858	130,000	19,063	130,000
NELSON'S RIDGE 2 / WILDCAT WOODS 3 BI #0301102115583	2015-A	10-21-15	10-01-35	2.00/4.00	1,295,000	860,000	APR & OCT	OCT	28,550	60,000	27,350	60,000
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	2,260,000	APR & OCT	OCT	51,200	335,000	44,500	345,000
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	2,455,000	APR & OCT	OCT	63,253	165,000	59,953	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	3,165,000	APR & OCT	OCT	113,769	205,000	105,569	210,000
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	6,635,000	APR & OCT	OCT	165,375	290,000	153,775	300,000
BR4 / NR6AW / WM7 BI #0301092222590	2022-A	09-22-22	10-01-42	2.25/3.70	2,905,000	2,815,000	APR & OCT	OCT	113,381	100,000	108,381	105,000
IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2 BI #0301092123745	2023-A	09-21-23	10-01-43	4.00/5.00	7,170,000	7,170,000	APR & OCT	OCT	320,101	215,000	300,700	235,000
TOTAL					**34,061,029**	**26,163,729**			**878,733**	**1,501,600**	**820,453**	**1,561,600**

WATER POLLUTION CONTROL REVOLVING LOAN	SERIES	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2024	DATE DUE INT	DATE DUE PRIN	AMOUNT DUE 2024 INT	AMOUNT DUE 2024 PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN
Blue Township Sewer District	C20 1786 01	01-08-10	09-01-31	2.55%	3,463,000	1,187,206	MAR & SEPT	SEPT	29,415	135,578	25,936	139,057
TOTAL					**3,463,000**	**1,187,206**			**29,415**	**135,578**	**25,936**	**139,057**

TEMPORARY NOTES	SERIES	ISSUE DATE	FINAL MATURITY DATE	INTEREST RATE	ISSUE AMOUNT	AMOUNT OUTSTAND 1/1/2024	AMOUNT DUE 2024 INT	AMOUNT DUE 2024 PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN
TOTAL					-	-	-	-	-	-

STATEMENT OF LEASE-PURCHASE

ITEM SERVICE PURCHASED	DATE OF CONTRACT	FINAL MATURITY DATE	INTEREST RATE	TOTAL OUTRIGHT PURCHASE PRICE	TOTAL AMOUNT FINANCED	PRINCIPAL BALANCE 1/1/2024	AMOUNT DUE 2024 INT	AMOUNT DUE 2024 PRIN	AMOUNT DUE 2025 INT	AMOUNT DUE 2025 PRIN
CONSOLIDATED FIRE DISTRICT #1										
4 Pumpers & 4 Tankers	08-23-19	10-01-29	2.680%	2,089,280	2,087,000	1,322,063	34,158	205,903	28,587	211,474
42 Air Packs	03-13-20	04-01-25	1.950%	337,711	300,000	93,169	1,521	61,809	305	31,360
FIRE DISTRICT #5 - BLUE TOWNSHIP										
Pumper	01-14-19	04-01-24	3.350%	437,642	200,000	22,946	389	22,946	-	-
Tanker	08-16-21	10-01-26	1.970%	219,785	110,000	67,453	1,224	22,043	784	22,483
TOTAL				**3,084,418**	**2,697,000**	**1,505,631**	**37,292**	**312,701**	**29,676**	**265,317**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
UNRESERVED FUND BALANCE 1/1		**$14,528,705**	**$15,825,980**	**$12,275,089**
TAXES AND SHARED REVENUE				
Ad Valorem	5101	22,119,802	22,396,225	20,085,181
Delinquent	5102	173,227	86,000	50,000
Motor Vehicles	5103	938,874	865,000	865,000
Local Alcoholic Liquor	5104	17,043	5,000	5,000
Sales Tax - Compensating	5162	973,582	700,000	700,000
Sales Tax - Local	5160	4,699,722	4,200,000	4,200,000
In Lieu of	5108	47,222	35,000	35,000
Franchise Fees	5109	13,799	13,000	13,000
City County Highway	5112	911,152	800,000	800,000
District Coroner	5113	17,772	11,500	11,500
Recreational Vehicle Tax	5114	24,744	15,000	15,000
16/20 M Trucks	5123	18,987	19,500	19,500
Watercraft	5130	7,740	10,000	10,000
Commercial Vehicle	4563	84,472	78,500	78,500
TOTAL FROM TAXES AND SHARED REVENUES		**30,048,138**	**29,234,725**	**26,887,681**
LICENSES, PERMITS, FEES				
Licenses	5201	14,611	6,500	6,500
Filing Fees	5204	5,915	3,350	1,000
Zoning Fees	5205	21,310	10,000	10,000
Other Fees and Permits	5206	152,909	130,000	130,000
Special Auto	5207	151,919	158,187	145,000
Recording Fees	5212	213,134	175,000	175,000
Antiques	5217	7,835	7,700	7,700
TOTAL FROM LICENSES, PERMITS, FEES		**567,633**	**490,737**	**475,200**
CHARGES FOR SERVICES				
Sales	5301	16,125	3,200	
Landfill	5303	698,225	625,000	625,000
Contracted Services	5304	466,311	200,000	200,000
Returned Check Charges	5305	541	200	200
Mini Bus Collections	5306	3,906	2,500	2,500
Medicare	5310	24,721	8,000	8,000
Medicaid	5312	506	1,750	
Clinic Fees	5314	10,296	4,000	4,000
Shots & Immunizations	5316	92,501	45,000	45,000
Ambulance Fees	5318	834,870	800,000	800,000
TOTAL FROM CHARGES FOR SERVICES		**2,148,002**	**1,689,650**	**1,684,700**
FINES AND PENALTIES				
Delinquent Tax Penalties	5404	119,225	50,000	50,000
Motor Vehicle Penalties	5402	1,647	1,000	1,000
TOTAL FROM FINES AND PENALTIES		**120,872**	**51,000**	**51,000**
REIMBURSEMENTS	**5501**	**919,147**	**47,000**	**40,000**
USE OF MONEY AND PROPERTY				
Interest on Idle Funds	5601	3,216,705	3,500,000	2,000,000
Rent	5602	2,035	200	200
Leases	5603	2,268	2,200	2,200
TOTAL FROM USE OF MONEY AND PROPERTY		**3,221,008**	**3,502,400**	**2,002,400**
OTHER REVENUES				
Equity Transfer	5702	2,043		
Cancel Prior Year Encumbrances and/or checks	5703	89,093	11,500	
Other Revenues	5707	112,625	75,000	75,000
Grant Proceeds	5708	652,379	224,000	
Donations	5710			
Operational Transfers	5711	2,304,903	1,900,000	1,700,000
TOTAL FROM OTHER REVENUES		**3,161,043**	**2,210,500**	**1,775,000**
TOTAL REVENUES		**40,185,843**	**37,226,012**	**32,915,981**
TOTAL RESOURCES		**54,714,548**	**53,051,992**	**45,191,070**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
BOARD OF COUNTY COMMISSIONERS (Page 1)				
Personnel Services	8100	106,326	117,244	201,068
Contractual Services	8200	5,199	24,350	28,400
Commodities	8300	591	1,750	1,050
Capital Outlay	8800	0	0	0
Other	8900	500	1,000	1,000
TOTAL FOR COUNTY COMMISSIONERS		**112,616**	**144,344**	**231,518**
TOTAL FOR LEGISLATIVE SERVICES		**112,616**	**144,344**	**231,518**
COUNTY ATTORNEY (Page 2)				
Personnel Services	8100	554,245	601,115	630,660
Contractual Services	8200	57,669	76,725	70,190
Commodities	8300	12,489	16,800	18,100
Capital Outlay	8800	0	0	0
Other	8900	10,000	10,000	10,000
TOTAL FOR COUNTY ATTORNEY		**634,403**	**704,640**	**728,950**
DISTRICT COURT (Page 3)				
Contractual Services	8200	337,402	380,500	420,569
Commodities	8300	8,526	11,400	10,510
Capital Outlay	8800	0	3,000	0
Other	8900	4,000	0	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DISTRICT COURT		**349,928**	**394,900**	**436,079**
COURT SERVICE OFFICER (Page 4)				
Personnel Services	8100			
Contractual Services	8200	4,282	20,000	20,000
Commodities	8300	0	0	0
Capital Outlay	8800	0	0	0
TOTAL FOR COURT SERVICE OFFICER		**4,282**	**20,000**	**20,000**
DISTRICT CORONER (Page 5)				
Personnel Services	8100	0	0	0
Contractual Services	8200	108,010	90,000	115,000
Commodities	8300	0	0	
TOTAL FOR DISTRICT CORONER		**108,010**	**90,000**	**115,000**
TOTAL FOR JUDICIAL SERVICES		**1,096,623**	**1,209,540**	**1,300,029**
ADMINISTRATION (Page 6)				
Personnel Services	8100	600,831	651,522	684,000
Contractual Services	8200	50,503	64,625	67,175
Commodities	8300	4,963	8,350	7,300
Miscellaneous Expenditures	8500	0	0	0
Capital Outlay	8800	0	0	0
Other	8900	7,000	7,000	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ADMINISTRATION		**663,297**	**731,497**	**763,475**
COUNTY APPRAISER (Page 7)				
Personnel Services	8100	427,376	452,277	479,641
Contractual Services	8200	72,003	108,360	113,805
Commodities	8300	12,945	17,425	17,300
Capital Outlay	8800	2,130	0	0
Other	8900	12,000	10,000	10,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR COUNTY APPRAISER		**526,454**	**588,062**	**620,746**
BUILDINGS AND GROUNDS (Page 8)				
Personnel Services	8100	152,669	156,979	175,545
Contractual Services	8200	480,861	701,700	698,500
Commodities	8300	48,470	61,800	69,400
Capital Outlay	8800	20,708	50,000	50,000
Other	8900	10,000	10,000	10,000
Non Budgeted Grant Expenditures	6000	0	0	
TOTAL FOR BUILDINGS AND GROUNDS		**712,708**	**980,479**	**1,003,445**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
COUNTY CLERK (Page 9)				
Personnel Services	8100	230,155	253,023	264,701
Contractual Services	8200	11,528	35,650	28,800
Commodities	8300	1,559	5,450	4,450
Capital Outlay	8800	0	0	0
Other	8900	3,000	3,000	3,000
TOTAL FOR COUNTY CLERK		**246,242**	**297,123**	**300,951**
COMPUTER INFORMATION SYSTEM (Page 10)				
Personnel Services	8100	0	85,420	0
Contractual Services	8200	245,800	240,500	352,200
Commodities	8300	1,612	13,000	5,000
Capital Outlay	8800	0	26,500	0
Other	8900	0	0	60,000
TOTAL FOR COMPUTER INFORMATION SYSTEM		**247,412**	**365,420**	**417,200**
REGISTER OF DEEDS (Page 11)				
Personnel Services	8100	215,058	229,355	239,559
Contractual Services	8200	14,270	21,820	22,035
Commodities	8300	12,117	19,200	20,985
Capital Outlay	8800	0	0	0
Other	8900	1,000	1,000	500
TOTAL FOR REGISTER OF DEEDS		**242,445**	**271,375**	**283,079**
ELECTION EXPENSE (Page 12)				
Personnel Services	8100	2,840	26,060	29,990
Contractual Services	8200	33,268	70,400	35,950
Commodities	8300	19,404	30,200	15,200
Capital Outlay	8800	0	0	0
Other	8900	25,000	20,000	20,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ELECTION EXPENSE		**80,512**	**146,660**	**101,140**
EMPLOYEE BENEFITS (Page 13)				
Personnel Services	8100	100,058	360,000	380,000
Contractual Services	8200	5,719,306	6,574,961	7,312,305
Commodities	8300	5,422	20,000	8,350
Capital Outlay	8800	0	0	0
Other	8900	1,925,000	1,000,000	1,000,000
Non Budgeted Grant Expenditures	6000	22,508	0	
TOTAL FOR EMPLOYEE BENEFITS		**7,772,294**	**7,954,961**	**8,700,655**
GEOGRAPHIC INFORMATION SYSTEM (Page 14)				
Personnel Services	8100	86,780	91,896	96,562
Contractual Services	8200	2,148	6,100	4,650
Commodities	8300	1,419	2,780	2,750
Capital Outlay	8800	0	0	0
Other	8900	45,200	50,000	45,000
TOTAL FOR GEOGRAPHIC INFORMATION SYSTEM		**135,547**	**150,776**	**148,962**
COUNTY TREASURER (Page 15)				
Personnel Services	8100	327,844	350,692	365,196
Contractual Services	8200	32,484	37,300	41,265
Commodities	8300	4,740	4,650	5,475
Capital Outlay	8800	0	0	0
Other	8900	2,000	1,000	1,000
Non Budgeted Grant Expenditures	6000			
TOTAL FOR COUNTY TREASURER		**367,068**	**393,642**	**412,936**
UNCLASSIFIED (Page 16)				
Personnel Services	8100	0	0	0
Contractual Services	8200	934,676	583,500	403,500
Commodities	8300	10,701	15,000	8,000
Miscellaneous	8500	150	0	150
Capital Outlay	8800	64,844	5,000	20,000
Other	8900	5,135,000	4,595,650	5,233,489
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR UNCLASSIFIED		**6,145,371**	**5,199,150**	**5,665,139**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
PLANNING AND ZONING (Page 17)				
Personnel Services	8100	184,069	229,511	227,620
Contractual Services	8200	9,777	12,785	12,730
Commodities	8300	1,152	2,740	2,740
Capital Outlay	8800	0	0	0
Other	8900	3,000	1,000	1,000
TOTAL FOR PLANNING AND ZONING		**197,998**	**246,036**	**244,090**
TOTAL FOR FINANCIAL AND ADMINISTRATION SERVICES		**17,337,348**	**17,325,181**	**18,661,818**
EMERGENCY MEDICAL SERVICES (Page 18)				
Personnel Services	8100	2,431,260	2,627,610	2,702,763
Contractual Services	8200	112,955	129,950	136,240
Commodities	8300	167,582	209,250	210,700
Capital Outlay	8800	0	0	0
Other	8900	270,000	250,000	250,000
Non Budgeted Grant Expenditures	6000	3,081	0	
TOTAL FOR EMERGENCY MEDICAL SERVICES		**2,984,878**	**3,216,810**	**3,299,703**
EMERGENCY MANAGEMENT (Page 19)				
Personnel Services	8100	142,990	151,422	160,430
Contractual Services	8200	19,275	28,765	22,910
Commodities	8300	14,636	20,150	19,900
Capital Outlay	8800	0	0	0
Other	8900	45,000	45,000	45,000
Non Budgeted Grant Expenditures	6000	0	0	
TOTAL FOR EMERGENCY MANAGEMENT		**221,901**	**245,337**	**248,240**
FIRE SUPERVISOR (Page 20)				
Personnel Services	8100	79,829	84,987	91,159
Contractual Services	8200	6,426	10,985	10,310
Commodities	8300	6,647	13,000	13,000
Capital Outlay	8800	0	0	0
Other	8900	15,000	7,500	7,500
Non Budgeted Grant Expenditures	6000			
TOTAL FOR FIRE SUPERVISOR		**107,902**	**116,472**	**121,969**
SHERIFF (Page 21)				
Personnel Services	8100	2,569,496	3,057,685	3,149,130
Contractual Services	8200	166,963	207,670	301,429
Commodities	8300	223,135	325,010	294,850
Capital Outlay	8800	6,612	0	0
Other	8900	320,400	320,400	320,400
Non Budgeted Grant Expenditures	6000	12,771	0	
TOTAL FOR SHERIFF		**3,299,377**	**3,910,765**	**4,065,809**
DETENTION CENTER (Page 22)				
Personnel Services	8100	631,068	700,801	743,953
Contractual Services	8200	76,349	96,038	114,650
Commodities	8300	147,786	208,600	222,800
Capital Outlay	8800	0	0	0
Other	8900	17,000	25,000	25,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR DETENTION CENTER		**872,203**	**1,030,439**	**1,106,403**
JUVENILE DETENTION (Page 23)				
Contractual Services	8200	39,998	50,000	50,000
Commodities	8300	0	5,000	0
Other	8900			
TOTAL FOR JUVENILE DETENTION		**39,998**	**55,000**	**50,000**
TOTAL FOR PUBLIC SAFETY SERVICES		**7,526,259**	**8,574,823**	**8,892,124**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
CEMETERY (Page 24)				
Personnel Services	8100	0	0	0
Contractual Services	8200	12,896	15,500	17,000
Commodities	8300	0	840	840
Capital Outlay	8800	0	0	0
TOTAL FOR CEMETERY		**12,896**	**16,340**	**17,840**
NOXIOUS WEED (Page 25)				
Personnel Services	8100	317,785	360,804	371,090
Contractual Services	8200	39,312	56,550	59,725
Commodities	8300	108,102	122,650	125,350
Capital Outlay	8800	0	0	0
Other	8900	24,375	20,000	30,000
Non Budgeted Grant Expenditures	6000	1,862	0	0
TOTAL FOR NOXIOUS WEED		**491,436**	**560,004**	**586,165**
ROAD AND BRIDGE (Page 26)				
Personnel Services	8100	2,373,754	2,657,715	2,861,259
Contractual Services	8200	1,890,834	2,505,502	2,759,660
Commodities	8300	1,608,177	2,033,650	1,959,250
Capital Outlay	8800	13,457	14,065	14,065
Other	8900	3,400,000	2,600,000	3,200,000
Non Budgeted Grant Expenditures	6000	187,771	0	
TOTAL FOR ROAD AND BRIDGE		**9,473,993**	**9,810,932**	**10,794,234**
SOLID WASTE (Page 27)				
Personnel Services	8100	141,701	152,205	149,466
Contractual Services	8200	550,630	689,770	702,270
Commodities	8300	21,260	32,350	33,550
Capital Outlay	8800	600	0	0
Other	8900	57,000	70,000	70,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR SOLID WASTE		**771,191**	**944,325**	**955,286**
TOTAL FOR PUBLIC WORKS SERVICES		**10,749,516**	**11,331,601**	**12,353,525**
HEALTH DEPARTMENT (Page 28)				
Personnel Services	8100	296,988	489,722	511,229
Contractual Services	8200	18,074	45,250	30,750
Commodities	8300	99,615	105,350	110,500
Capital Outlay	8800	0	0	0
Other	8900	52,585	15,000	10,000
Non Budgeted Grant Expenditures	6000	192,009	0	0
TOTAL FOR HEALTH DEPARTMENT		**659,271**	**655,322**	**662,479**
HEALTH CARE DISTRIBUTIONS (Page 29)				
Pawnee Mental Health	8500	103,990	107,770	112,961
Big Lakes Development Center	8500	179,238	188,199	191,963
Community Health Ministry	8500	10,000	10,000	10,000
3 Rivers Independent Living	8500	20,000	20,000	20,000
TOTAL FOR HEALTH CARE DISTRIBUTIONS		**313,228**	**325,969**	**334,924**
PUBLIC TRANSPORTATION (Page 30)				
Personnel Services	8100	42,611	102,676	106,125
Contractual Services	8200	36,576	65,900	67,555
Commodities	8300	10,336	30,950	31,970
Capital Outlay	8800	0	0	0
Other	8900	10,000	10,000	15,000
Non Budgeted Grant Expenditures	6000	85,412	0	0
TOTAL FOR PUBLIC TRANSPORTATION		**184,935**	**209,526**	**220,650**
AGING SERVICES (Page 31)				
Personnel Services	8100	0	0	0
Contractual Services	8200	43,510	66,650	62,850
Commodities	8300	294	1,000	1,000
Allocations	8500	40,200	38,100	41,900
Capital Outlay	8800	0	0	0
TOTAL FOR AGING SERVICES		**84,004**	**105,750**	**105,750**

GENERAL FUND

	CODE	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
ENVIRONMENTAL HEALTH (Page 32)				
Personnel Services	8100	83,265	89,135	93,613
Contractual Services	8200	3,011	7,570	7,670
Commodities	8300	4,051	5,500	5,900
Capital Outlay	8800	0	0	0
Other	8900	4,500	5,000	5,000
Non Budgeted Grant Expenditures	6000	0	0	0
TOTAL FOR ENVIRONMENTAL HEALTH		**94,827**	**107,205**	**112,183**
TOTAL FOR HEALTH AND WELFARE SERVICES		**1,336,265**	**1,403,772**	**1,435,986**
COUNTY PARK OPERATIONS (Page 33)				
Contractual Services	8200	0	1,500	1,500
Commodities	8300	1,005	4,250	4,200
Capital Outlay	8800	0	0	0
Other	8900	6,500	6,500	6,500
TOTAL FOR COUNTY PARK OPERATIONS		**7,505**	**12,250**	**12,200**
TOTAL FOR CULTURE AND RECREATION		**7,505**	**12,250**	**12,200**
ENVIRONMENT SERVICES ALLOCATIONS (Page 34)				
Conservation District	8500	87,500	90,000	95,000
Economic Development	8500	265,000	240,000	255,000
Extension Service	8500	269,936	345,392	353,870
County Fair	8500	100,000	100,000	100,000
	8200			
TOTAL FOR ENVIRONMENT SERVICES ALLOCATIONS		**722,436**	**775,392**	**803,870**
TOTAL EXPENDITURES		**38,888,568**	**40,776,903**	**43,691,070**
UNRESERVED FUND BALANCE 12/31		**15,825,980**	**12,275,089**	**0**
NON-APPROPRIATED BALANCE 12/31				**1,500,000**
TOTAL EXPENDITURES & NON-APPROPRIATED BALANCE 12/31		**38,888,568**	**40,776,903**	**45,191,070**
BUDGET AUTHORITY		**39,337,203**	**40,776,903**	**43,691,070**

GENERAL FUND

DEPARTMENT: Board of County Commissioners

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	106,326	117,244	201,068	71.50%
Contractual Services	5,199	24,350	28,400	16.63%
Commodities	591	1,750	1,050	-40.00%
Capital Outlay	0	0	0	0.00%
Other	500	1,000	1,000	0.00%
Total Expenditures	**112,616**	**144,344**	**231,518**	60.39%

	2023 Actual
REVENUE SUMMARY	
Tax Abatement fees	
Tax Sale fees	
Miscellaneous	383
Surplus Auction	
Total	**383**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	100,121	107,079	188,893
Benefit Pay	6,205	10,165	12,175
	106,326	**117,244**	**201,068**
Contractual Services			
Prof. Serv. & Memberships	1,809	12,500	12,500
Fees for Services	565	4,800	5,000
Contractual Service	706	950	1,000
Travel & Training	1,716	5,500	9,500
Public Utility Services	403	600	400
	5,199	**24,350**	**28,400**
Commodities			
Office & Shop Supplies	532	1,500	900
Construction & Janitorial Materials	59	250	150
	591	**1,750**	**1,050**
Capital Outlay			
Computer Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**500**	**1,000**	**1,000**
Total Expenditures	**112,616**	**144,344**	**231,518**

GENERAL FUND

DEPARTMENT: **County Attorney**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	554,245	601,115	630,660	4.92%
Contractual Services	57,669	76,725	70,190	-8.52%
Commodities	12,489	16,800	18,100	7.74%
Capital Outlay	0	0	0	0.00%
Other	10,000	10,000	10,000	0.00%
Total Expenditures	**634,403**	**704,640**	**728,950**	3.45%

	2023 Actual
REVENUE SUMMARY	
Diversion Fees	37,913
Miscellaneous Fees	
Restitution	
Total	**37,913**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	554,245	599,765	629,310
Benefit Pay	0	1,350	1,350
	554,245	**601,115**	**630,660**
Contractual Services			
Prof. Serv. & Memberships	410	2,000	2,410
Fees for Services	11,815	10,000	14,625
Contractual Service	40,781	54,225	42,155
Travel & Training	266	5,000	5,000
Public Utility Services	4,397	5,500	6,000
	57,669	**76,725**	**70,190**
Commodities			
Office & Shop Supplies	9,199	12,050	12,350
Computer Supplies	2,515	0	3,000
Construction & Janitorial Materials	48	0	500
Miscellaneous Supplies	727	4,750	2,250
	12,489	**16,800**	**18,100**
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**	**10,000**
Total Expenditures	**634,403**	**704,640**	**728,950**

GENERAL FUND

DEPARTMENT: District Court

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Contractual Services	337,402	380,500	420,569	10.53%
Commodities	8,526	11,400	10,510	-7.81%
Capital Outlay	0	3,000	0	-100.00%
Other	4,000	0	5,000	100.00%
Total Expenditures	**349,928**	**394,900**	**436,079**	10.43%

	2023 Actual
REVENUE SUMMARY	
Clerk's & Copy Fees	6,747
Phone Conference Calls	
Indigent Attorney Fees	23,413
INK Search Fees	
Miscellaneous	4,875
Total	**35,035**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships	275,120	305,000	349,550
Fees for Services	13,220	26,900	20,425
Contractual Service	42,480	40,800	43,214
Travel & Training	200	1,000	850
Public Utility Services	6,382	6,800	6,530
	337,402	**380,500**	**420,569**
Commodities			
Office & Shop Supplies	4,291	7,000	5,275
Computer Supplies	2,691	3,000	3,500
Miscellaneous Supplies	1,544	1,400	1,735
	8,526	**11,400**	**10,510**
Capital Outlay			
Computer Equipment	0	2,000	0
Office Furniture & Equipment	0	1,000	0
Buildings & Improvements	0	0	0
	0	**3,000**	**0**
Other			
Equity Transfer	**4,000**	**0**	**5,000**
Total Expenditures	**349,928**	**394,900**	**436,079**

GENERAL FUND

DEPARTMENT: Court Service Officer

EXPENDITURE SUMMARY	2023 Actual	2024 Estimate	2025 Budget	Percent Change
Personnel Services				
Contractual Services	4,282	20,000	20,000	0.00%
Commodities				
Capital Outlay				
Other				
Total Expenditures	**4,282**	**20,000**	**20,000**	0.00%

REVENUE SUMMARY	2023 Actual
District Counties Reimb	
Miscellaneous	
State Reimb	
Total	**0**

Expenditure Detail	2023 Actual	2024 Estimate	2025 Budget
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services			
Contractual Service	4,282	20,000	20,000
Travel & Training			
Public Utility Services			
	4,282	**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	**4,282**	**20,000**	**20,000**

GENERAL FUND

DEPARTMENT: District Coroner

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	0	0	0.00%
Contractual Services	108,010	90,000	115,000	27.78%
Commodities				
Capital Outlay				
Other				
Total Expenditures	**108,010**	**90,000**	**115,000**	27.78%

	2023 Actual
REVENUE SUMMARY	
District Counties Reimb	11,994
State Allocation	635
Autopsy Reimb	5,143
Total	**17,772**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Peronnel Services			
Gross Wages			
Contractual Services			
Prof. Serv. & Membership			
Fees for Services	89,677	70,000	95,000
Contractual Services	18,333	20,000	20,000
Travel & Training			
	108,010	**90,000**	**115,000**
Commodities			
Medical Supplies			
	0	**0**	**0**
Total Expenditures	**108,010**	**90,000**	**115,000**

GENERAL FUND

DEPARTMENT: **Administration**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	600,831	651,522	684,000	4.98%
Contractual Services	50,503	64,625	67,175	3.95%
Commodities	4,963	8,350	7,300	-12.57%
Capital Outlay	0	0	0	0.00%
Other	7,000	7,000	5,000	-28.57%
Total Expenditures	**663,297**	**731,497**	**763,475**	4.37%

	2023 Actual
REVENUE SUMMARY	
Budget Preparation	1,950
Franchise Fees	13,799
Fuel Tax Refund	1,234
Miscellaneous Reimb	4,993
Event Fees	200
Total	**22,176**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	599,454	648,805	681,782
Benefit Pay	1,377	2,717	2,218
	600,831	**651,522**	**684,000**
Contractual Services			
Prof. Serv. & Memberships	22,068	25,000	25,000
Fees for Services	484	1,025	1,075
Contractual Service	12,416	12,100	14,000
Travel & Training	12,300	23,000	23,000
Public Utility Services	3,235	3,500	4,100
	50,503	**64,625**	**67,175**
Commodities			
Office & Shop Supplies	3,167	5,850	4,800
Vehicle & Equipment Supplies	111	500	500
Computer Supplies	1,685	2,000	2,000
Miscellaneous Supplies	0	0	0
	4,963	**8,350**	**7,300**
Capital Outlay			
Computer Equipment	0	0	0
Buildings & Improvements	0	0	0
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**7,000**	**7,000**	**5,000**
al Expenditures	**663,297**	**731,497**	**763,475**

GENERAL FUND

DEPARTMENT: County Appraiser

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	427,376	452,277	479,641	6.05%
Contractual Services	72,003	108,360	113,805	5.02%
Commodities	12,945	17,425	17,300	-0.72%
Capital Outlay	2,130	0	0	0.00%
Other	12,000	10,000	10,000	0.00%
Total Expenditures	**526,454**	**588,062**	**620,746**	5.56%

	2023 Actual
REVENUE SUMMARY	
Copies	1,227
Miscellaneous Reimb	666
Web Site User Fees	12,750
Total	**14,643**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	425,562	450,427	477,791
Benefit Pay	1,814	1,850	1,850
	427,376	**452,277**	**479,641**
Contractual Services			
Prof. Serv. & Memberships	824	795	1,055
Fees for Services	291	2,195	1,940
Contractual Service	58,342	90,870	95,645
Travel & Training	7,323	9,000	9,500
Public Utility Services	5,223	5,500	5,665
	72,003	**108,360**	**113,805**
Commodities			
Office & Shop Supplies	8,112	8,425	8,535
Vehicle & Equipment Supplies	4,195	6,500	6,265
Computer Supplies	638	2,500	2,500
	12,945	**17,425**	**17,300**
Capital Outlay			
Computer Equipment	0	0	0
Building Improvements	2,130	0	0
Vehicles	0	0	0
Equipment	0	0	0
	2,130	**0**	**0**
Other			
Equity Transfer	**12,000**	**10,000**	**10,000**
Total Expenditures	**526,454**	**588,062**	**620,746**

GENERAL FUND

DEPARTMENT: Buildings and Grounds

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	152,669	156,979	175,545	11.83%
Contractual Services	480,861	701,700	698,500	-0.46%
Commodities	48,470	61,800	69,400	12.30%
Capital Outlay	20,708	50,000	50,000	0.00%
Other	10,000	10,000	10,000	0.00%
Total Expenditures	**712,708**	**980,479**	**1,003,445**	2.34%

	2023 Actual
REVENUE SUMMARY	
Miscellaneous Reimb	39
Insurance Proceeds	
Sales	385
Total	**424**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	151,036	155,579	174,345
Benefit Pay	1,633	1,400	1,200
	152,669	**156,979**	**175,545**
Contractual Services			
Prof. Serv. & Memberships	535	3,300	3,300
Fees for Services	51,860	96,550	98,850
Contractual Service	116,793	176,700	178,100
Travel & Training	0	6,250	6,250
Public Utility Services	311,673	418,900	412,000
	480,861	**701,700**	**698,500**
Commodities			
Office & Shop Supplies	6,015	2,600	7,600
Vehicle & Equipment Supplies	7,060	12,700	12,800
Construction & Janitorial Materials	34,856	46,500	49,000
Miscellaneous Supplies	539	0	0
	48,470	**61,800**	**69,400**
Capital Outlay			
Equipment	0	0	0
Vehicles	0	0	0
Bldgs & Improvements	11,808	50,000	50,000
	20,708	**50,000**	**50,000**
Other			
Equity Transfer	**10,000**	**10,000**	**10,000**
Total Expenditures	**712,708**	**980,479**	**1,003,445**

GENERAL FUND

PARTMENT: **County Clerk**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	230,155	253,023	264,701	4.62%
Contractual Services	11,528	35,650	28,800	-19.21%
Commodities	1,559	5,450	4,450	-18.35%
Capital Outlay	0	0	0	0.00%
Other	3,000	3,000	3,000	0.00%
Total Expenditures	**246,242**	**297,123**	**300,951**	1.29%

	2023 Actual
REVENUE SUMMARY	
Game License Fees	31
Miscellaneous Fees/Refunds	15
Cereal Malt Beverage Fees	350
Moving Permits	
Occupational Licenses	
Scrap Metal Permts	
Total	**396**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	229,614	251,973	263,951
Benefit Pay	541	1,050	750
	230,155	**253,023**	**264,701**
Contractual Services			
Prof. Serv. & Memberships	100	150	150
Fees for Services	905	2,200	1,300
Contractual Service	8,223	27,800	21,850
Travel & Training	737	3,500	3,500
Public Utility Services	1,563	2,000	2,000
	11,528	**35,650**	**28,800**
Commodities			
Office & Shop Supplies	1,276	3,650	3,150
Vehicle & Equipment Supplies	64	300	300
Computer Supplies	0	500	0
Miscellaneous Supplies	219	1,000	1,000
	1,559	**5,450**	**4,450**
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**
al Expenditures	**246,242**	**297,123**	**300,951**

GENERAL FUND

DEPARTMENT: **Computer Information System**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	0	85,420	0	-100.00%
Contractual Services	245,800	240,500	352,200	46.44%
Commodities	1,612	13,000	5,000	-61.54%
Capital Outlay	0	26,500	0	-100.00%
Other	0	0	60,000	100.00%
Total Expenditures	**247,412**	**365,420**	**417,200**	14.17%

	2023 Actual
REVENUE SUMMARY	
Miscellaneous	1,199
Total	**1,199**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	0	84,420	0
Benefit Pay	0	1,000	0
	0	**85,420**	**0**
Contractual Services			
Prof. Serv. & Memberships	215	1,000	1,000
Fees for Services	0	22,500	3,000
Contractual Service	240,463	200,000	340,700
Travel & Training	0	2,000	0
Public Utility Services	5,122	15,000	7,500
	245,800	**240,500**	**352,200**
Commodities			
Office & Shop Supplies	0	1,500	0
Computer Supplies	1,287	7,500	5,000
Miscellaneous Supplies	325	4,000	0
	1,612	**13,000**	**5,000**
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	0	26,500	0
Office Furniture & Equipment	0	0	0
	0	**26,500**	**0**
Other			
Equity Transfer	**0**	**0**	**60,000**
Total Expenditures	**247,412**	**365,420**	**417,200**

GENERAL FUND

DEPARTMENT: Register of Deeds

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	215,058	229,355	239,559	4.45%
Contractual Services	14,270	21,820	22,035	0.99%
Commodities	12,117	19,200	20,985	9.30%
Capital Outlay	0	0	0	0.00%
Other	1,000	1,000	500	-50.00%
Total Expenditures	**242,445**	**271,375**	**283,079**	4.31%

	2023 Actual
REVENUE SUMMARY	
Recording Fees	213,134
Miscellaneous Fees	311
Web Site User Fees	32,079
Other Fees and Permits	8,378
Total	**253,902**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	214,668	228,755	238,859
Benefit Pay	390	600	700
	215,058	**229,355**	**239,559**
Contractual Services			
Prof. Serv. & Memberships	260	610	735
Fees for Services	0	550	100
Contractual Service	6,135	8,750	6,170
Travel & Training	6,151	10,110	13,230
Public Utility Services	1,724	1,800	1,800
	14,270	**21,820**	**22,035**
Commodities			
Office & Shop Supplies	10,998	19,000	20,485
Vehicle & Equipment Supplies	17	200	400
Computer Supplies	944	0	0
Miscellaneous Supplies	158	0	100
	12,117	**19,200**	**20,985**
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**1,000**	**1,000**	**500**
Total Expenditures	**242,445**	**271,375**	**283,079**

GENERAL FUND

DEPARTMENT: Election Expense

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,840	26,060	29,990	15.08%
Contractual Services	33,268	70,400	35,950	-48.93%
Commodities	19,404	30,200	15,200	-49.67%
Capital Outlay	0	0	0	0.00%
Other	25,000	20,000	20,000	0.00%
Total Expenditures	**80,512**	**146,660**	**101,140**	-31.04%

	2023 Actual
REVENUE SUMMARY	
Election Reimbursements	
Filing Fees	5,915
Miscellaneous	191
Voter lists	593
Total	**6,699**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,829	26,060	29,990
Benefit Pay	11	0	0
	2,840	**26,060**	**29,990**
Contractual Services			
Prof. Serv. & Memberships	100	150	150
Fees for Services	16,660	51,350	20,000
Contractual Service	15,635	17,000	13,900
Travel & Training	752	1,700	1,700
Public Utility Services	0	0	0
Insurance	121	200	200
	33,268	**70,400**	**35,950**
Commodities			
Office & Shop Supplies	18,618	30,000	15,000
Vehicle & Equipment Supplies	100	200	200
Miscellaneous Supplies	686	0	0
	19,404	**30,200**	**15,200**
Capital Outlay			
Office Furniture & Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**25,000**	**20,000**	**20,000**
Total Expenditures	**80,512**	**146,660**	**101,140**

GENERAL FUND

PARTMENT: Employee Benefits

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	100,058	360,000	380,000	5.56%
Contractual Services	5,719,306	6,574,961	7,312,305	11.21%
Commodities	5,422	20,000	8,350	-58.25%
Capital Outlay	0	0	0	0.00%
Other Debits	1,925,000	1,000,000	1,000,000	0.00%
Grant Expenditures	22,508	0	0	0.00%
Total Expenditures	**7,772,294**	**7,954,961**	**8,700,655**	9.37%

	2023 Actual
REVENUE SUMMARY	
Reimbursements	198,038
Contracted Services	
Premium Refund	1,131
Total	**199,169**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages			0
Deferred Compensation	100,058	360,000	380,000
	100,058	**360,000**	**380,000**
tractual Services			
Fees for Services	6,314	8,050	10,500
Contractual Services	255,049	172,400	188,500
Social Security / FICA	938,710	1,045,434	1,092,487
KPERS / KP&F	1,739,495	2,366,370	2,357,904
Unemployment Compensation	16,064	13,666	41,415
Workers Compensation	233,974	242,650	277,150
Insurance Premiums	2,527,150	2,726,391	3,344,350
Training	2,550		
	5,719,306	**6,574,961**	**7,312,305**
Commodities			
Office Supplies	120		
Miscellaneous Supplies	5,302	20,000	8,350
	5,422	**20,000**	**8,350**
Capital Outlay			
Computer Equipment Upgrade			**0**
Other			
Equity Transfer	**1,925,000**	**1,000,000**	**1,000,000**
Grant Expenditures	**22,508**		
l Expenditures	7,772,294	7,954,961	**8,700,655**

GENERAL FUND

DEPARTMENT: **Geographic Information System**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	86,780	91,896	96,562	5.08%
Contractual Services	2,148	6,100	4,650	-23.77%
Commodities	1,419	2,780	2,750	-1.08%
Capital Outlay	0	0	0	0.00%
Other	45,200	50,000	45,000	-10.00%
Total Expenditures	**135,547**	**150,776**	**148,962**	-1.20%

	2023 Actual
REVENUE SUMMARY	
Owner Books	
Maps	851
Miscellaneous	
Total	**851**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	86,780	91,746	96,412
Benefit Pay	0	150	150
	86,780	**91,896**	**96,562**
Contractual Services			
Prof. Serv. & Memberships	50	100	100
Fees for Services	10	50	50
Contractual Service	808	2,000	2,800
Travel & Training	692	3,350	1,350
Public Utility Services	588	600	350
	2,148	**6,100**	**4,650**
Commodities			
Office & Shop Supplies	1,159	1,300	1,400
Vehicle & Equipment Supplies	10	100	100
Computer Supplies	0	630	700
Construction & Janitorial Materials	132	350	150
Miscellaneous Supplies	118	400	400
	1,419	**2,780**	**2,750**
Capital Outlay			
Buildings & Improvements			
Computer Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**45,200**	**50,000**	**45,000**
Total Expenditures	**135,547**	**150,776**	**148,962**

GENERAL FUND

DEPARTMENT: County Treasurer

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	327,844	350,692	365,196	4.14%
Contractual Services	32,484	37,300	41,265	10.63%
Commodities	4,740	4,650	5,475	17.74%
Capital Outlay	0	0	0	0.00%
Other	2,000	1,000	1,000	0.00%
Total Expenditures	**367,068**	**393,642**	**412,936**	4.90%

	2023 Actual
REVENUE SUMMARY	
Antiques	7,835
Motor Vehicle Fees	151,919
Interest on Idle Funds	3,216,705
In Lieu of Tax	47,222
Drivers License Fees	8,975
Returned Checks	541
Local Alcohol Tax	17,043
Copies, Miscellaneous	1,686
Total	**3,451,926**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	326,791	349,642	364,146
Benefit Pay	1,053	1,050	1,050
	327,844	**350,692**	**365,196**
Contractual Services			
Prof. Serv. & Memberships	250	350	350
Fees for Services	4,808	6,250	6,200
Contractual Service	25,409	26,200	27,915
Travel & Training	860	3,000	5,300
Public Utility Services	1,157	1,500	1,500
	32,484	**37,300**	**41,265**
Commodities			
Office & Shop Supplies	4,333	4,000	4,425
Vehicle & Equipment Supplies	90	250	250
Computer Supplies	0	0	0
Miscellaneous Supplies	317	400	800
	4,740	**4,650**	**5,475**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Bldgs & Improvements	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**2,000**	**1,000**	**1,000**
Total Expenditures	**367,068**	**393,642**	**412,936**

GENERAL FUND

DEPARTMENT: Unclassified

EXPENDITURE SUMMARY	2023 Actual	2024 Estimate	2025 Budget	Percent Change
Personnel Services	0	0	0	0.00%
Contractual Services	934,676	583,500	403,500	-30.85%
Commodities	10,701	15,000	8,000	-46.67%
Allocations	150	0	150	100.00%
Capital Outlay	64,844	5,000	20,000	300.00%
Other	5,135,000	4,595,650	5,233,489	13.88%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	**6,145,371**	**5,199,150**	**5,665,139**	8.96%

REVENUE SUMMARY	2023 Actual
Miscellaneous Reimb	2,664
Flood Control / Rent	1,550
Local Retail Sales Tax	4,699,722
Compensating Sales Tax	973,582
Grant Proceeds	63,463
Benefit District Reimbursement	842,781
Benefit District Administration	207,432
Equity Transfer	280,099
Insurance Proceeds	35,582
Total	**7,106,875**

Expenditure Detail	2023 Actual	2024 Estimate	2025 Budget
Personnel Services			
Gross Wages	0	0	0
Contractual Services			
Prof. Serv. & Memberships	26,891	135,000	66,500
Fees for Services	66,477	78,500	75,000
Contractual Service	841,308	370,000	197,000
Public Utility Services	0	0	65,000
	934,676	**583,500**	**403,500**
Commodities			
Office & Shop Supplies	833	3,000	3,000
Vehicle & Equipment Supplies	36	2,000	2,000
Miscellaneous Supplies	9,832	10,000	3,000
	10,701	**15,000**	**8,000**
Allocations	**150**	**0**	**150**
Capital Outlay			
Buildings & Improvements	60,392	0	10,000
Equipment	0	5,000	0
Land	4,452	0	10,000
	64,844	**5,000**	**20,000**
Other			
Transfer	**5,135,000**	**4,595,650**	**5,233,489**
Total Expenditures	**6,145,371**	**5,199,150**	**5,665,139**

GENERAL FUND

DEPARTMENT: Planning and Zoning

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	184,069	229,511	227,620	-0.82%
Contractual Services	9,777	12,785	12,730	-0.43%
Commodities	1,152	2,740	2,740	0.00%
Capital Outlay	0	0	0	0.00%
Other	3,000	1,000	1,000	0.00%
Total Expenditures	**197,998**	**246,036**	**244,090**	-0.79%

	2023 Actual
REVENUE SUMMARY	
Building Permits	18,675
Zoning Permits	500
Plat Review	1,610
Miscellaneous Permits	525
Appeals	
Miscellaneous	248
Contractor Licenses	14,580
Total	**36,138**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	183,934	229,061	227,170
Benefit Pay	135	450	450
	184,069	**229,511**	**227,620**
Contractual Services			
Prof. Serv. & Memberships	1,089	950	1,030
Fees for Services	942	2,300	2,400
Contractual Service	1,336	1,135	900
Travel & Training	5,560	7,450	7,450
Public Utility Services	850	950	950
	9,777	**12,785**	**12,730**
Commodities			
Food & Meals	455	900	900
Office & Shop Supplies	365	640	640
Vehicle & Equipment Supplies	20	1,200	1,200
Computer Supplies	311	0	0
Construction & Janitorial Materials	1	0	0
Miscellaneous Supplies	0	0	0
	1,152	**2,740**	**2,740**
Capital Outlay			
Computer Equipment	0	0	0
Vehicles	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**3,000**	**1,000**	**1,000**
l Expenditures	**197,998**	**246,036**	**244,090**

GENERAL FUND

DEPARTMENT: Emergency Medical Services

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,431,260	2,627,610	2,702,763	2.86%
Contractual Services	112,955	129,950	136,240	4.84%
Commodities	167,582	209,250	210,700	0.69%
Capital Outlay	0	0	0	0.00%
Other	270,000	250,000	250,000	0.00%
Grant Expenditures	3,081	0	0	0.00%
Total Expenditures	**2,984,878**	**3,216,810**	**3,299,703**	2.58%

	2023 Actual
REVENUE SUMMARY	
Ambulance Fees	834,870
Fuel Tax Refund	129
Contracted Services	2,800
Miscellaneous	1,525
Donations	
Insurance Proceeds	3,082
Sales	
Total	**842,406**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,431,165	2,627,610	2,702,763
Benefit Pay	95	0	0
	2,431,260	**2,627,610**	**2,702,763**
Contractual Services			
Prof. Serv. & Memberships	2,086	1,100	2,300
Fees for Services	29,529	24,250	26,240
Contractual Services	52,936	70,600	61,700
Travel & Training	7,765	12,000	30,800
Public Utility Services	20,639	22,000	15,200
	112,955	**129,950**	**136,240**
Commodities			
Office Supplies	21,845	28,250	34,500
Medical Supplies	72,920	92,000	80,700
Vehicle & Equipment Supplies	67,293	83,000	86,900
Computer Supplies	1,265	1,500	1,800
Miscellaneous Supplies	4,259	4,500	6,800
	167,582	**209,250**	**210,700**
Capital Outlay			
Vehicles	0	0	0
Buildings & Improvements	0	0	0
Office Furniture & Equipment	0	0	0
Computer Equipment	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**270,000**	**250,000**	**250,000**
Grant Expenditures	**3,081**	**0**	
Total Expenditures	**2,984,878**	**3,216,810**	**3,299,703**

GENERAL FUND

DEPARTMENT: Emergency Management

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	142,990	151,422	160,430	5.95%
Contractual Services	19,275	28,765	22,910	-20.35%
Commodities	14,636	20,150	19,900	-1.24%
Capital Outlay	0	0	0	0.00%
Other	45,000	45,000	45,000	0.00%
Grant Expenditures	0	0	0	0.00%
Total Expenditures	**221,901**	**245,337**	**248,240**	1.18%

	2023 Actual
REVENUE SUMMARY	
Grant Proceeds	
Other Revenue	331
Sales	
Insurance Proceeds	
Total	**331**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	142,935	151,122	160,380
Benefit Pay	55	300	50
	142,990	**151,422**	**160,430**
Contractual Services			
Prof. Serv. & Memberships	150	150	160
Fees for Services	1,294	8,405	5,830
Contractual Service	11,059	9,810	8,610
Travel & Training	1,277	4,000	3,000
Public Utility Services	5,495	6,400	5,310
	19,275	**28,765**	**22,910**
Commodities			
Office & Shop Supplies	1,847	3,950	1,900
Vehicle & Equipment Supplies	11,801	14,400	15,000
Computer Supplies	511	1,500	1,000
Miscellaneous Supplies	477	300	2,000
	14,636	**20,150**	**19,900**
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**45,000**	**45,000**	**45,000**
Grant Expenditures	**0**	**0**	**0**
Total Expenditures	**221,901**	**245,337**	**248,240**

GENERAL FUND

DEPARTMENT: Fire Supervisor

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	79,829	84,987	91,159	7.26%
Contractual Services	6,426	10,985	10,310	-6.14%
Commodities	6,647	13,000	13,000	0.00%
Capital Outlay	0	0	0	0.00%
Other	15,000	7,500	7,500	0.00%
Total Expenditures	**107,902**	**116,472**	**121,969**	4.72%

	2023 Actual
REVENUE SUMMARY	
Grant Proceeds	
Other Revenue	124
Reimbursements	
Sales	60
Total	**184**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	79,829	84,987	91,159
Benefit Pay	0	0	0
	79,829	**84,987**	**91,159**
Contractual Services			
Prof. Serv. & Memberships	485	725	830
Fees for Services	146	2,350	1,850
Contractual Service	2,624	2,165	1,850
Travel & Training	236	2,500	2,500
Public Utility Services	2,935	3,245	3,280
	6,426	**10,985**	**10,310**
Commodities			
Office & Shop Supplies	313	2,450	2,450
Vehicle & Equipment Supplies	5,062	9,000	9,000
Computer Supplies	355	500	500
Miscellaneous Supplies	917	1,050	1,050
	6,647	**13,000**	**13,000**
Capital Outlay			
Buildings & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**15,000**	**7,500**	**7,500**
Total Expenditures	**107,902**	**116,472**	**121,969**

GENERAL FUND

DEPARTMENT: Sheriff

EXPENDITURE SUMMARY	2023 Actual	2024 Estimate	2025 Budget	Percent Change
Personnel Services	2,569,496	3,057,685	3,149,130	2.99%
Contractual Services	166,963	207,670	301,429	45.15%
Commodities	223,135	325,010	294,850	-9.28%
Capital Outlay	6,612	0	0	0.00%
Other	320,400	320,400	320,400	0.00%
Grant Expenditures	12,771	0	0	0.00%
Total Expenditures	**3,299,377**	**3,910,765**	**4,065,809**	3.96%

REVENUE SUMMARY	2023 Actual
School Resource Officer	21,687
Sheriff's Fees & Finger Prints	10,466
Miscellaneous Fees	2,952
Grant Proceeds	6,817
Reimbursements	233
Insurance Proceeds	11,773
Sales	26
Total	**53,954**

Expenditure Detail

	2023 Actual	2024 Estimate	2025 Budget
Personnel Services			
Gross Wages	2,561,406	3,048,895	3,140,340
Benefit Pay	8,090	8,790	8,790
	2,569,496	**3,057,685**	**3,149,130**
Contractual Services			
Prof. Serv. & Memberships	4,620	3,982	5,200
Fees for Services	32,112	32,050	36,885
Contractual Service	74,457	99,438	187,344
Travel & Training	18,391	35,000	37,000
Public Utility Services	37,383	37,200	35,000
	166,963	**207,670**	**301,429**
Commodities			
Office & Shop Supplies	14,327	15,400	15,400
Vehicle & Equipment Supplies	195,777	280,110	257,950
Computer Supplies	2,721	9,000	7,000
Miscellaneous Supplies	10,310	20,500	14,500
	223,135	**325,010**	**294,850**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	6,612	0	0
Bldgs & Improvements			
	6,612	**0**	**0**
Other			
Equity Transfer	**320,400**	**320,400**	**320,400**
Grant Expenditures	**12,771**	**0**	**0**
Total Expenditures	**3,299,377**	**3,910,765**	**4,065,809**

GENERAL FUND

PARTMENT: Detention Center

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	631,068	700,801	743,953	6.16%
Contractual Services	76,349	96,038	114,650	19.38%
Commodities	147,786	208,600	222,800	6.81%
Capital Outlay	0	0	0	0.00%
Other	17,000	25,000	25,000	0.00%
Total Expenditures	**872,203**	**1,030,439**	**1,106,403**	7.37%

	2023 Actual
REVENUE SUMMARY	
Pay Phone	9,606
Prisoner Care	34,010
Commissary Commission	2,840
Miscellaneous Reimb	136
Sales	
Total	**46,592**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	630,828	700,561	743,713
Benefit Pay	240	240	240
	631,068	**700,801**	**743,953**
Contractual Services			
Prof. Serv. & Memberships	120	240	350
Fees for Services	17,475	21,000	23,000
Contractual Service	56,379	68,298	80,600
Travel & Training	1,715	4,000	6,500
Public Utility Services	660	2,500	4,200
	76,349	**96,038**	**114,650**
Commodities			
Office & Shop Supplies	119,145	168,500	179,000
Vehicle & Equipment Supplies	11,578	17,100	16,000
Construction & Janitorial Materials	6,742	10,000	8,000
Miscellaneous Supplies	10,321	13,000	19,800
	147,786	**208,600**	**222,800**
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**17,000**	**25,000**	**25,000**
Total Expenditures	**872,203**	**1,030,439**	**1,106,403**

GENERAL FUND

DEPARTMENT: **Juvenile Detention**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	39,998	50,000	50,000	0.00%
Commodities	0	5,000	0	-100.00%
Total Expenditures	**39,998**	**55,000**	**50,000**	-9.09%

	2023 Actual
REVENUE SUMMARY	
Juvenile Probation Fee	228
Reimbursements	
Total	**228**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Membership			
Jail Medical Services			
Fees for Services			
Contractual Services	39,998	50,000	50,000
Travel & Sustenance			
	39,998	**50,000**	**50,000**
Commodities			
Medical Supplies		5,000	
Miscellaneous			
	0	**5,000**	**0**
Total Expenditures	**39,998**	**55,000**	**50,000**

GENERAL FUND

DEPARTMENT: Cemetery

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	12,896	15,500	17,000	9.68%
Commodities	0	840	840	0.00%
Capital Outlay	0	0	0	0.00%
Total Expenditures	**12,896**	**16,340**	**17,840**	9.18%

	2023 Actual
REVENUE SUMMARY	
Miscellaneous	
Total	**0**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Contractual Services			
Prof. Serv. & Memberships			
Fees for Services	0	0	0
Contractual Service	12,896	15,500	17,000
Travel & Training	0	0	0
Public Utility Services			
Postage & Freight			
	12,896	**15,500**	**17,000**
Commodities			
Office & Shop Supplies	0	400	400
Vehicle & Equipment Supplies	0	0	0
Construction & Janitorial Materials	0	440	440
Miscellaneous Supplies	0	0	0
	0	**840**	**840**
Total Expenditures	**12,896**	**16,340**	**17,840**

GENERAL FUND

DEPARTMENT: **Noxious Weed**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	317,785	360,804	371,090	2.85%
Contractual Services	39,312	56,550	59,725	5.61%
Commodities	108,102	122,650	125,350	2.20%
Capital Outlay	0	0	0	0.00%
Other	24,375	20,000	30,000	50.00%
Grant Expenditures	1,862	0	0	0.00%
Total Expenditures	**491,436**	**560,004**	**586,165**	4.67%

	2023 Actual
REVENUE SUMMARY	
Bentonite Sale	
Miscellaneous Reimb	2,339
Grant Proceeds	2,162
Insurance Proceeds	
HHW Reimbursement	4,884
Sale of Equipment	273
Total	**9,658**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	315,055	358,454	368,740
Benefit Pay	2,730	2,350	2,350
	317,785	**360,804**	**371,090**
Contractual Services			
Prof. Serv. & Memberships	650	600	1,025
Fees for Services	27,192	33,750	36,000
Contractual Service	5,843	11,200	10,000
Travel & Training	2,242	7,500	7,200
Public Utility Services	3,385	3,500	5,500
	39,312	**56,550**	**59,725**
Commodities			
Office & Shop Supplies	4,860	6,700	6,900
Vehicle & Equipment Supplies	11,080	12,000	14,000
Computer Supplies	107	250	250
Construction & Janitorial Materials	3,133	3,000	3,500
Miscellaneous Supplies	88,774	100,200	100,200
HHW Supplies	148	500	500
	108,102	**122,650**	**125,350**
Capital Outlay			
Office Furniture & Equipment	0	0	0
Equipment	0	0	0
Motor Vehicles	0	0	0
Bldgs & Improvements	0	0	
	0	**0**	**0**
Other			
Equity Transfer	**24,375**	**20,000**	**30,000**
Grant Expenditures	**1,862**	**0**	
Total Expenditures	**491,436**	**560,004**	**586,165**

GENERAL FUND

DEPARTMENT: **Road and Bridge**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	2,373,754	2,657,715	2,861,259	7.66%
Contractual Services	1,890,834	2,505,502	2,759,660	10.14%
Commodities	1,608,177	2,033,650	1,959,250	-3.66%
Capital Outlay	13,457	14,065	14,065	0.00%
Transfer to Reserve	3,400,000	2,600,000	3,200,000	23.08%
Grant Expenditures	187,771	0	0	0.00%
Total Expenditures	**9,473,993**	**9,810,932**	**10,794,234**	10.02%

	2023 Actual
REVENUE SUMMARY	
City/County Highway	911,152
Sales/Rent	15,866
Dust Control / Driveway App	58,218
Fuel Refund/Other Reimb	44,611
Auto Allowance	3,650
Rural Highway Transfer	2,027,662
Contracted Services	31,462
Insurance Proceeds	1,931
Grant Proceeds	142,542
Total	**3,237,094**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	2,355,066	2,640,780	2,844,324
Benefit Pay	18,688	16,935	16,935
	2,373,754	**2,657,715**	**2,861,259**
Contractual Services			
Prof. Serv. & Memberships	48,964	2,530	46,935
Fees for Services	110,000	139,850	142,900
Contractual Service	1,704,847	2,308,422	2,513,125
Travel & Training	6,560	30,200	32,200
Public Utility Services	20,463	24,500	24,500
	1,890,834	**2,505,502**	**2,759,660**
Commodities			
Office & Shop Supplies	85,959	89,850	98,750
Vehicle & Equipment Supplies	925,849	1,102,500	1,022,500
Computer Supplies	796	5,000	5,000
Construction & Janitorial Materials	592,522	834,500	830,500
Miscellaneous Supplies	3,051	1,800	2,500
	1,608,177	**2,033,650**	**1,959,250**
Capital Outlay			
Computer Equipment	13,457	14,065	14,065
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment	0	0	0
Land	0	0	0
Bldgs & Improvements	0	0	0
	13,457	**14,065**	**14,065**
Other			
Equipment Reserve Transfer	900,000	900,000	1,200,000
Special Highway Transfer	2,500,000	1,700,000	2,000,000
	3,400,000	**2,600,000**	**3,200,000**
Grant Expenditures	**187,771**	**0**	**0**
Total Expenditures	**9,473,993**	**9,810,932**	**10,794,234**

GENERAL FUND

DEPARTMENT: **Solid Waste**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	141,701	152,205	149,466	-1.80%
Contractual Services	550,630	689,770	702,270	1.81%
Commodities	21,260	32,350	33,550	3.71%
Capital Outlay	600	0	0	0.00%
Other	57,000	70,000	70,000	0.00%
Total Expenditures	**771,191**	**944,325**	**955,286**	1.16%

	2023 Actual
REVENUE SUMMARY	
Landfill Fees	693,132
Pasture Lease	2,268
Whitegoods Sale	
Recycling Fees	5,093
Reimbursements	
Grant Proceeds	
Total	**700,493**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	140,501	151,305	148,566
Benefit Pay	1,200	900	900
	141,701	**152,205**	**149,466**
Contractual Services			
Prof. Serv. & Memberships	1,093	1,360	1,360
Fees for Services	14,342	31,375	28,875
Contractual Service	535,195	651,200	666,200
Travel & Training	0	1,835	1,835
Public Utility Services	0	4,000	4,000
	550,630	**689,770**	**702,270**
Commodities			
Office & Shop Supplies	3,058	4,200	4,350
Vehicle & Equipment Supplies	15,829	22,200	22,200
Computer Supplies	113	500	500
Construction & Janitorial Materials	2,260	5,450	6,500
Miscellaneous Supplies	0	0	0
	21,260	**32,350**	**33,550**
Capital Outlay			
Computer Equipment	0	0	0
Equipment	0	0	0
Bldgs & Improvements	0	0	0
	600	**0**	**0**
Other			
Equity Transfer	**57,000**	**70,000**	**70,000**
ıt Expenditures	**0**	**0**	**0**
Total Expenditures	**771,191**	**944,325**	**955,286**

GENERAL FUND

DEPARTMENT: **Health Department**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	296,988	489,722	511,229	4.39%
Contractual Services	18,074	45,250	30,750	-32.04%
Commodities	99,615	105,350	110,500	4.89%
Capital Outlay	0	0	0	0.00%
Other	52,585	15,000	10,000	-33.33%
Grant Expenditures	192,009	0	0	0.00%
Total Expenditures	**659,271**	**655,322**	**662,479**	1.09%

	2023 Actual
REVENUE SUMMARY	
Clinic Fees	10,296
Medicaid	506
Medicare	24,721
Grant Proceeds	268,902
Miscellaneous fees	927
Shots & Immunizations	92,501
Insurance Proceeds	
Total	**397,853**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	296,371	488,372	509,879
Benefit Pay	617	1,350	1,350
	296,988	**489,722**	**511,229**
Contractual Services			
Prof. Serv. & Memberships	701	1,500	1,500
Fees for Services	1,518	8,750	7,750
Contractual Service	8,822	14,000	15,000
Travel & Training	2,725	16,500	2,000
Public Utility Services	4,308	4,500	4,500
	18,074	**45,250**	**30,750**
Commodities			
Office & Shop Supplies	3,802	5,650	4,750
Vehicle & Equipment Supplies	1,667	4,000	4,000
Computer Supplies	1,305	3,200	1,000
Construction & Janitorial Materials	92	1,000	250
Miscellaneous Supplies	914	500	500
Medical Supplies	91,835	91,000	100,000
	99,615	**105,350**	**110,500**
Capital Outlay			
Blds. & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Lease Purchase			
	0	**0**	**0**
Other			
Transfer	**52,585**	**15,000**	**10,000**
Grant Expenditures	**192,009**	**0**	
Total Expenditures	**659,271**	**655,322**	**662,479**

GENERAL FUND

DEPARTMENT: **Health Care Distributions**

EXPENDITURE SUMMARY	2023 Actual	2024 Estimate	2025 Budget	Percent Change
Pawnee Mental Health	103,990	107,770	112,961	4.82%
Big Lakes Development Center	179,238	188,199	191,963	2.00%
Community Health Ministry	10,000	10,000	10,000	0.00%
3 Rivers Independent Living	20,000	20,000	20,000	0.00%
Total Expenditures	**313,228**	**325,969**	**334,924**	2.75%

REVENUE SUMMARY	2023 Actual
Total	**0**

Expenditure Detail

	2023 Actual	2024 Estimate	2024 Budget
Pawnee Mental Health	103,990	107,770	112,961
Big Lakes Development Center	179,238	188,199	191,963
Community Health Ministry	10,000	10,000	10,000
3 Rivers Independent Living	20,000	20,000	20,000
Total Expenditures	**313,228**	**325,969**	**334,924**

Expenditure Highlights

$22,000 from Special Alcohol

GENERAL FUND

DEPARTMENT: **Public Transportation**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	42,611	102,676	106,125	3.36%
Contractual Services	36,576	65,900	67,555	2.51%
Commodities	10,336	30,950	31,970	3.30%
Capital Outlay	0	0	0	0.00%
Other	10,000	10,000	15,000	50.00%
Grant Expenditures	85,412	0	0	0.00%
Total Expenditures	**184,935**	**209,526**	**220,650**	5.31%

	2023 Actual
REVENUE SUMMARY	
Minibus fees	3,906
Miscellaneous Revenues	26
Grant Proceeds	116,125
Insurance Proceeds	
Total	**120,057**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Personnel Services			
Gross Wages	42,461	102,354	105,825
Benefit Pay	150	322	300
	42,611	**102,676**	**106,125**
Contractual Services			
Prof. Serv. & Memberships	222	200	205
Fees for Services	1,978	3,500	4,000
Contractual Service	34,086	59,700	61,150
Travel & Training	5	1,500	1,500
Public Utility Services	285	1,000	700
	36,576	**65,900**	**67,555**
Commodities			
Office & Shop Supplies	422	1,450	1,950
Vehicle & Equipment Supplies	9,132	29,500	30,000
Miscellaneous Supplies	782	0	20
	10,336	**30,950**	**31,970**
Capital Outlay			
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Lease Purchase			
	0	**0**	**0**
Other			
Equity Transfer	**10,000**	**10,000**	**15,000**
Grant Expenditures	**85,412**	**0**	**0**
Total Expenditures	**184,935**	**209,526**	**220,650**

GENERAL FUND

DEPARTMENT: Aging Services

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	43,510	66,650	62,850	-5.70%
Commodities	294	1,000	1,000	0.00%
Allocations	40,200	38,100	41,900	9.97%
Capital Outlay	0	0	0	0.00%
Total Expenditures	**84,004**	**105,750**	**105,750**	0.00%

	2023 Actual
REVENUE SUMMARY	
Miscellaneous Revenues	
Total	**0**

	2023 Actual	2024 Estimate	2025 Budget
Expenditure Detail			
Contractual Services			
Contractual Service	42,865	65,150	61,350
Travel & Training	645	1,500	1,500
	43,510	**66,650**	**62,850**
Commodities			
Miscellaneous Supplies	280	500	500
	294	**1,000**	**1,000**
Capital Outlay			
Bldgs & Improvements	0	0	0
Computer Equipment	0	0	0
Office Furniture & Equipment	0	0	0
Vehicles	0	0	0
Equipment			
Lease Purchase			
	0	**0**	**0**
Allocations	**40,200**	**38,100**	**41,900**
Total Expenditures	**84,004**	**105,750**	**105,750**

GENERAL FUND

DEPARTMENT: **Environmental Health**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services	83,265	89,135	93,613	5.02%
Contractual Services	3,011	7,570	7,670	1.32%
Commodities	4,051	5,500	5,900	7.27%
Capital Outlay	0	0	0	0.00%
Other	4,500	5,000	5,000	0.00%
Total Expenditures	**94,827**	**107,205**	**112,183**	4.64%

	2023 Actual
REVENUE SUMMARY	
Health Permits	8,475
Facilities Inspections	1,825
Water/Wastewater Permits	575
Auto Allowance	678
Contracted Services	2,942
Insurance Proceeds	
Total	**14,495**

Expenditure Detail

	2023 Actual	2024 Estimate	2025 Budget
Personnel Services			
Gross Wages	82,287	88,055	92,533
Benefit Pay	978	1,080	1,080
	83,265	**89,135**	**93,613**
Contractual Services			
Prof. Serv. & Memberships	20	20	20
Fees for Services	204	1,900	1,900
Contractual Service	1,322	3,500	3,600
Travel & Training	406	850	850
Public Utility Services	1,059	1,300	1,300
	3,011	**7,570**	**7,670**
Commodities			
Office & Shop Supplies	243	300	300
Vehicle & Equipment Supplies	3,769	5,100	5,500
Computer Supplies	0	0	0
	4,051	**5,500**	**5,900**
Capital Outlay			
Vehicles			
Equipment	0	0	0
Lease Purchase			
	0	**0**	**0**
Other			
Equity Transfer	**4,500**	**5,000**	**5,000**
Total Expenditures	**94,827**	**107,205**	**112,183**

GENERAL FUND

DEPARTMENT: **County Park Operations**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Personnel Services				
Contractual Services	0	1,500	1,500	0.00%
Commodities	1,005	4,250	4,200	-1.18%
Capital Outlay	0	0	0	0.00%
Other	6,500	6,500	6,500	0.00%
Total Expenditures	**7,505**	**12,250**	**12,200**	-0.41%

	2023 Actual
REVENUE SUMMARY	
Total	**0**

	2023 Actual	2024 Estimate	2025 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**
ımodities			
Office & Shop Supplies	0	250	250
Vehicle & Equipment Supplies	248	1,250	1,250
Construction & Janitorial Materials	363	1,750	1,700
Miscellaneous Supplies	394	1,000	1,000
	1,005	**4,250**	**4,200**
Capital Outlay			
Equipment	0	0	0
	0	**0**	**0**
Other			
Equity Transfer	**6,500**	**6,500**	**6,500**
Total Expenditures	**7,505**	**12,250**	**12,200**

GENERAL FUND

DEPARTMENT: **Environment Services Allocations**

	2023 Actual	2024 Estimate	2025 Budget	Percent Change
EXPENDITURE SUMMARY				
Conservation District	87,500	90,000	95,000	5.56%
Economic Development	265,000	240,000	255,000	6.25%
Pottawatomie County Extension	269,936	345,392	353,870	2.45%
County Fair Operations	100,000	100,000	100,000	0.00%
Total Expenditures	**722,436**	**775,392**	**803,870**	3.67%

	2023 Actual
REVENUE SUMMARY	
Total	**0**

	2023 Actual	2024 Estimate	2025 Budget
Conservation District	87,500	90,000	95,000
Economic Development	265,000	240,000	255,000
Pottawatomie County Extension	269,936	345,392	353,870
County Fair	100,000	100,000	100,000
Total Expenditures	**722,436**	**775,392**	**803,870**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**1,534,689**	**1,719,620**	**1,500,793**
Special Assessments	5119	2,071,813	3,345,232	3,382,054
Bond/NFW Proceeds	5704			
Transfer In	5702	695,905		
TOTAL REVENUES		**2,767,718**	**3,345,232**	**3,382,054**
Principal	8410	1,371,400	2,286,600	2,061,600
Interest	8420	601,994	1,058,632	1,320,454
Service Charge	8430	1		
Equity Transfer	8940	541,862		
Other	8960	67,530	218,827	1,500,793
TOTAL EXPENDITURES		**2,582,787**	**3,564,059**	**4,882,847**
UNRESERVED FUND BALANCE 12/31		**1,719,620**	**1,500,793**	**0**
BUDGET AUTHORITY		**4,078,427**	**3,564,059**	**4,882,847**

BONDS	SERIES #	Interest	Principal	Total
FOSTORIA SEWER BONDS	1995	1,162	1,600	2,762
WM2 / EC3	2014A	19,063	130,000	149,063
NR2 / WW3	2015A	27,350	60,000	87,350
EC4 / NR3 / WM3 / BR2	2016A	44,500	345,000	389,500
EC5 / FL2 / NR4 / SR3 / WM4	2017A	59,953	175,000	234,953
BR3 / JSG / NR5 / WM5 / WW3	2018A	105,569	210,000	315,569
GW / HHL1 / HHL2 / HHT / IA1 / NR6Ph1 / WM6 / WW3	2021A	153,775	300,000	453,775
BR4 / NR6AW / WM7	2022A	108,382	105,000	213,382
IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2	2023A	300,700	235,000	535,700
2025A Bond	2025A	500,000	500,000	1,000,000
		1,320,454	**2,061,600**	**3,382,054**

COURT TRUSTEE FUND

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

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**501**	**525**	**575**
Other Fees, Permits	5206			
Other Revenues	5707			
Use of Money	5601	24	50	50
TOTAL REVENUES		**24**	**50**	**50**
Personnel Services	8110			
Employee Benefits	8116			
Contractual Services	8200			
Commodities	8300			
Capital Outlays	8800			625
TOTAL EXPENDITURES		**0**	**0**	**625**
UNRESERVED FUND BALANCE 12/31		**525**	**575**	**0**
BUDGET AUTHORITY		**694**	**601**	**625**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**407,307**	**406,772**	**259,772**
Franchise	5109	183,908	180,000	180,000
Interest On Idle Funds	5601	17,566	1,000	1,000
Other Revenue	5707	1,259	500	500
TOTAL REVENUES		**202,733**	**181,500**	**181,500**
Expenditures				
Contractual Services				
Fees for Services	8220	7,801	10,000	10,000
Repairs and Service	8230	10,184	6,000	6,000
Contractual Services	8240	95,674	175,000	250,000
Training	8270	4,767	5,000	5,000
Rentals	8280	41,106	20,000	60,000
Public Utility Services	8290	24,360	80,000	40,000
Postage	8295		500	500
Total Contractual Services		**183,892**	**296,500**	**371,500**
Commodities				
Office & Shop Supplies	8340		1,000	1,000
Computer Supplies	8381		5,000	5,000
Parts and Equipment	8375	1,568	5,000	5,000
Inventory	8387		1,000	1,000
Total Commodities		**1,568**	**12,000**	**12,000**
Capital Outlay				
Equipment	8850	6,491		37,772
Computer Equipment	8835	11,317	10,000	10,000
Computer Software	8836		10,000	10,000
Total Capital Outlay		**17,808**	**20,000**	**57,772**
TOTAL EXPENDITURES		**203,268**	**328,500**	**441,272**
UNRESERVED FUND BALANCE 12/31		**406,772**	**259,772**	**-**
BUDGET AUTHORITY		**439,536**	**440,271**	**441,272**

HISTORICAL SOCIETY FUND

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

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**132,047**	**139,870**	**121,987**
Ad Valorem	5101	52,217	54,296	54,075
Delinquent	5102	437	206	
Motor Vehicle	5103	2,332	2,306	2,391
RV	5114	61	52	62
16/20M Trucks	5123	49	48	4
Watercraft	5130	19	24	
Commercial Vehicle	4563	208	185	187
Other Revenue	5707			
TOTAL REVENUES		**55,323**	**57,117**	**56,719**
Contractual Services	8200			
Commodities	8300			
Allocations	8500	47,500	75,000	178,706
Capital Outlays	8800			
Other	8900			
TOTAL EXPENDITURES		**47,500**	**75,000**	**178,706**
UNRESERVED FUND BALANCE 12/31		**139,870**	**121,987**	**0**
BUDGET AUTHORITY		**129,953**	**114,315**	**178,706**

Estimated Assessed Tangible Valuation July 1, 2024	**772,506,976**
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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**84,540**	**90,620**	**53,403**
Local Alcoholic Liquor	5104	32,604	17,000	17,000
Other Revenues	5707			
TOTAL REVENUES		**32,604**	**17,000**	**17,000**
Contractual Services	8200	3,324		
Commodities	8300			
Allocations	8500	23,200	54,217	70,403
Capital Outlay	8800			
TOTAL EXPENDITURES		**26,524**	**54,217**	**70,403**
UNRESERVED FUND BALANCE 12/31		**90,620**	**53,403**	**0**
BUDGET AUTHORITY		**64,323**	**54,217**	**70,403**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**149,263**	**162,607**	**86,475**
Local Alcoholic Liquor	5104	17,044	8,000	8,000
TOTAL REVENUES		**17,044**	**8,000**	**8,000**
Allocations	8500	3,700	84,132	94,475
TOTAL EXPENDITURES		**3,700**	**84,132**	**94,475**
UNRESERVED FUND BALANCE 12/31		**162,607**	**86,475**	**0**
BUDGET AUTHORITY		**81,522**	**84,132**	**94,475**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**217,518**	**217,410**	**113,284**
Ad Valorem	5101	123,084	127,982	127,464
Delinquent	5102	1,023	484	
Motor Vehicle	5103	5,498	5,434	5,636
RV	5114	145	124	147
16/20M Trucks	5123	114	112	9
Watercraft	5130	45	55	
Commercial Vehicle	4563	491	437	441
Budgeted Transfer	5711			
TOTAL REVENUES		**130,400**	**134,628**	**133,697**
Contractual Services	8200	130,508	238,754	246,981
Allocations	8500			
Other	8900			
TOTAL EXPENDITURES		**130,508**	**238,754**	**246,981**
UNRESERVED FUND BALANCE 12/31		**217,410**	**113,284**	**0**
BUDGET AUTHORITY		**243,239**	**238,754**	**246,981**

Estimated Assessed Tangible Valuation July 1, 2024	**772,506,976**
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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**2,936**	**1,619**	**2,774**
Ad Valorem	5101	444,608	489,303	504,133
Delinquent	5102	2,294	1,811	
Motor Vehicle	5103	18,909	18,369	19,657
RV	5114	529	441	550
16/20M Trucks	5123	436	438	36
Watercraft	5130	165	211	165
Commercial Vehicle	4563	1,507	1,383	1,327
Other Revenue	5707			
TOTAL REVENUES		**468,448**	**511,956**	**525,868**
Allocations	8500	469,765	510,801	528,642
Other	8900			
TOTAL EXPENDITURES		**469,765**	**510,801**	**528,642**
UNRESERVED FUND BALANCE 12/31		**1,619**	**2,774**	**0**
BUDGET AUTHORITY		**469,765**	**510,801**	**528,642**

Estimated Assessed Tangible Valuation July 1, 2024	**651,956,687**
Estimated Mill Levy	**0.773**
Revenue Neutral Rate	**0.835**
Entity Exceeds Revenue Neutral Rate?	**Yes**

Shared Cost of Library operations calculation:	Total amount requested		658,339
Population 50% Of Calculation:	329,169.50		
Pottawatomie County	26,382		
Less: Wamego	-4,844		
Manhattan	-8		
Net Pottawatomie District		21,530	75.31%
Wabaunsee County		7,057	24.69%
Total Population		28,587	100.00%
Pottawatomie County Portion for Population:	$329,169.50 X 75.31% =>		**247,911**
Valuation 50% Of Calculation:	329,169.50		
Pottawatomie County	772,506,976		
Less: Wamego	-58,445,512		
Manhattan	-62,104,777		
Net Pottawatomie District		651,956,687	84.44%
Wabaunsee County		120,119,489	15.56%
Total Valuation		772,076,176	100.00%
Pottawatomie County Portion for Valuation:	$329,169.50 X 84.44% =>		**277,957**
Total Pottawatomie County Portion		**79.88%**	**525,868**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**110**	**131**	**204**
Ad Valorem	5101	53,814	55,121	59,574
Delinquent	5102	269	216	
Motor Vehicle	5103	2,219	2,156	2,379
RV	5114	62	52	67
16/20M Trucks	5123	51	51	4
Watercraft	5130	19	26	20
Commercial Vehicle	4563	177	167	161
Other Revenue	5707			
TOTAL REVENUES		**56,611**	**57,789**	**62,205**
Allocations	8500	56,590	57,716	62,409
Other	8900			
TOTAL EXPENDITURES		**56,590**	**57,716**	**62,409**
UNRESERVED FUND BALANCE 12/31		**131**	**204**	**0**
BUDGET AUTHORITY		**56,590**	**57,716**	**62,409**

Estimated Assessed Tangible Valuation July 1, 2024	**651,956,687**
Estimated Mill Levy	**0.091**

Shared Cost of Library operations calculation:		Total amount requested		77,875
Population 50% Of Calculation:		38,937.50		
Pottawatomie County		26,382		
Less: Wamego		-4,844		
Manhattan		-8		
Net Pottawatomie District			21,530	75.31%
Wabaunsee County			7,057	24.69%
Total Population			28,587	100.00%
Pottawatomie County Portion for Population:		**$38,937.50 X 75.31% =>**		**29,325**
Valuation 50% Of Calculation:		38,937.50		
Pottawatomie County		772,506,976		
Less: Wamego		-58,445,512		
Manhattan		-62,104,777		
Net Pottawatomie District			651,956,687	84.44%
Wabaunsee County			120,119,489	15.56%
Total Valuation			772,076,176	
Pottawatomie County Portion for Valuation:		**$38,937.50 X 84.44% =>**		**32,880**
Total County Portion			**79.88%**	**62,205**

::

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**52,720**	**83,624**	**45,904**
Chemical Sales	5302	258,728	225,000	250,000
Reimbursements	5501			
Special Assessments	5119			
Cancel Prior Year Encumbrance	5703			
TOTAL REVENUES		**258,728**	**225,000**	**250,000**
Contractual Services	8200			
Commodities	8300	227,824	262,720	280,904
Capital Outlay	8800			15,000
Transfers	8900			
TOTAL EXPENDITURES		**227,824**	**262,720**	**295,904**
UNRESERVED FUND BALANCE 12/31		**83,624**	**45,904**	**0**
BUDGET AUTHORITY		**269,163**	**277,720**	**295,904**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**2,738,013**	**3,044,026**	**1,705,212**
Ad Valorem	5101	3,961,887	4,025,000	4,412,690
Delinquent	5102	16,446	13,680	
Motor Vehicle	5103	147,995	145,266	152,083
RV	5114	4,376	3,755	4,535
16/20M Trucks	5123	3,615	3,852	307
Watercraft	5130	1,460	2,214	2,144
Commercial Vehicle	4563	10,216	9,317	9,019
Contracted Services	5304	48,508	10,000	
Reimbursements	5501		4,748	
Rent	5602	517		
Other Revenue	5707			
Cancel Prior Year Encumbrance	5703	23,108		
Grant Proceeds	5708	329,090		
TOTAL REVENUES		**4,547,218**	**4,217,832**	**4,580,778**
Expenditures				
Personnel Services				
Gross Wages	8110	265,123	274,687	290,995
Benefit Pay	8116	99,560	100,000	101,995
Total Personnel Services		**364,683**	**374,687**	**392,990**
Contractual Services				
Prof. Serv. & Membership	8210	24,807	80,000	100,000
Fees for Services	8220	3,006	29,000	29,000
Repairs and Service	8230	825		
Contractual Services	8240	349,707	1,183,000	1,855,000
Printing & Advertising	8250	271	1,000	1,000
Rentals	8280	2,320	15,000	15,000
Postage	8295			
Total Contractual Services		**380,936**	**1,308,000**	**2,000,000**
Commodities				
Shop Supplies	8345			
Tools	8346			
Signs	8351	19,724	28,000	28,000
Culverts	8352	58,788	250,000	250,000
Tubes	8353	62,388	50,000	50,000
Safety Items	8355			
Construction & Janitorial Materials	8360	30,503	45,000	45,000
Rock	8361	1,236,291	1,250,000	1,275,000
Chips	8362			
BM2	8363			
Seal Oil	8364			
Concrete	8366	6,420	7,000	10,000
Steel	8367	49,617	125,000	125,000
Fuel	8371			
Easements	8386	4,193	10,000	10,000
Total Commodities		**1,467,924**	**1,765,000**	**1,793,000**

RURAL HIGHWAY SYSTEM FUND (Continued)

	CODE	2023 Actual	2024 Estimate	2025 Budget
Transfers & Grant Expenditures				
Transfers Out	8911	2,027,662	2,108,959	2,100,000
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		**2,027,662**	**2,108,959**	**2,100,000**
TOTAL EXPENDITURES		**4,241,205**	**5,556,646**	**6,285,990**
UNRESERVED FUND BALANCE 12/31		**3,044,026**	**1,705,212**	**0**
BUDGET AUTHORITY		**6,453,988**	**6,117,646**	**6,285,990**

Estimated Assessed Tangible Valuation July 1, 2024	**598,073,473**
Estimated Mill Levy	**7.378**
Revenue Neutral Rate	**6.730**
Entity Exceeds Revenue Neutral Rate?	**Yes**

Total County Assessed Valuation	772,506,976
Less: Incorporated City Valuations	
Belvue	3,552,323
Emmett	978,225
Havensville	603,100
Louisville	695,112
Manhattan	62,104,777
Olsburg	1,850,185
Onaga	4,690,498
St. George	10,341,480
St. Marys	24,659,110
Wamego	58,445,512
Westmoreland	5,927,785
Wheaton	585,396
Total Incorporated City Valuation	**(174,433,503)**
TOTAL VALUATION FOR RURAL HIGHWAY FUND	**598,073,473**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**46,254**	**36,557**	**26,557**
Registration Fees	5206	7,480	15,000	15,000
Other Revenues	5707			
TOTAL REVENUES		**7,480**	**15,000**	**15,000**
Contractual Services	8200			
Commodities	8300		25,000	41,557
Allocations	8500			
Capital Outlay	8800	17,177		
TOTAL EXPENDITURES		**17,177**	**25,000**	**41,557**
UNRESERVED FUND BALANCE 12/31		**36,557**	**26,557**	**0**
BUDGET AUTHORITY		**32,406**	**43,848**	**41,557**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**15,821**	**17,186**	**17,186**
Registration Fees	5206	1,365	10,000	10,000
Other Revenues	5707			
Transfer from General Fund	5711			
TOTAL REVENUES		**1,365**	**10,000**	**10,000**
Contractual Services	8200			
Commodities	8300		10,000	27,186
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		**0**	**10,000**	**27,186**
UNRESERVED FUND BALANCE 12/31		**17,186**	**17,186**	**0**
BUDGET AUTHORITY		**23,839**	**25,821**	**27,186**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**0**	**44,983**	**99,983**
Other Revenues	5206			
Grant Proceeds	5708	7,398	100,000	100,000
Transfer from General Fund	5711	37,585		
TOTAL REVENUES		**44,983**	**100,000**	**100,000**
Contractual Services	8200			75,000
Commodities	8300		45,000	124,983
Allocations	8500			
Capital Outlay	8800			
TOTAL EXPENDITURES		**0**	**45,000**	**199,983**
UNRESERVED FUND BALANCE 12/31		**44,983**	**99,983**	**0**
BUDGET AUTHORITY		**0**	**238,000**	**199,983**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**223,803**	**219,255**	**166,856**
Receipts				
Water Sales	5210	224,770	200,000	230,000
Sales Tax	5160	744		
Other Revenues	5707	1,550		
Prior year encumbrances cancelled		172		
Grant Revenue	5708			
TOTAL REVENUES		**227,236**	**200,000**	**230,000**
Expenditures				
Personnel Services				
Gross Wages	8110	59,155	64,769	87,579
Benefit Pay	8120	26,229	35,630	35,705
Total Personnel Services		**85,384**	**100,399**	**123,284**
Contractual Services				
Prof. Serv. & Membership	8210	274	1,000	1,000
Fees for Services	8220	4,351	7,000	7,000
Repairs and Service	8230	3,354	7,000	12,000
Contractual Services	8240	3,049	7,000	13,500
Insurance	8245	1,493	3,000	3,000
Printing & Advertising	8250			
Travel & Sustenance	8260	359	1,000	1,000
Training	8270	200	1,000	5,000
Rentals	8280		3,000	3,000
Public Utility Services	8290	12,831	14,500	14,500
Postage	8295	2,266	2,000	2,000
Total Contractual Services		**28,177**	**46,500**	**62,000**
Commodities				
Office & Shop Supplies	8340	269	2,500	2,500
Tools	8346	649	2,500	2,500
Safety	8355	11	500	500
Construction & Janitorial Materials	8360	48,151	11,000	11,000
Fuel	8371	3,045	5,000	5,000
Tires	8373		2,000	2,000
Parts and Equipment	8375	565	5,000	5,000
Computer Supplies	8381	556	1,000	1,000
Inventory <$500	8387		1,000	1,000
Total Commodities		**53,246**	**30,500**	**30,500**
Capital Outlay				
Building & Improvements	8820			20,000
Vehicles	8840			28,000
Equipment	8850	2,193		52,072
Computer Equipment	8835			
Computer Software	8836			
Total Capital Outlay		**2,193**	**-**	**100,072**
Transfers & Grant Expenditures				
Transfer to Reserve	8911	62,784	75,000	81,000
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		**62,784**	**75,000**	**81,000**
TOTAL EXPENDITURES		**231,784**	**252,399**	**396,856**
UNRESERVED FUND BALANCE 12/31		**219,255**	**166,856**	**-**
BUDGET AUTHORITY		**281,694**	**391,399**	**396,856**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**1,873,616**	**2,105,071**	**1,451,577**
Receipts				
Sewer Service Charge	5210	1,396,929	1,200,000	1,300,000
Fees & Permits	5206	1,921		
Contracted Services	5304	1,056		
Sales	5301			
Other Revenue	5707	2,769		
Transfer from Reserve	5711			
Grant Revenue	5708			
Prior Year Encumbrance Cancelled		350		
TOTAL REVENUES		**1,403,025**	**1,200,000**	**1,300,000**
Expenditures				
Personnel Services				
Gross Wages	8100	73,030	80,834	102,156
Benefit Pay	8116	32,162	40,660	40,735
Total Personnel Services		**105,192**	**121,494**	**142,891**
Contractual Services				
Prof. Serv. & Membership	8210	274	6,000	21,000
Fees for Services	8220	3,860	5,000	5,000
Repairs and Service	8230	992	5,500	5,500
Contractual Services	8240	647,294	1,000,000	1,000,000
Insurance	8245	3,964	5,000	5,000
Printing & Advertising	8250	573	1,500	1,500
Travel & Sustenance	8260		1,000	1,000
Training	8270		1,000	5,000
Rentals	8280		3,000	3,000
Public Utility Services	8290	15,174	25,000	25,000
Postage	8295	9,687	7,000	12,000
Total Contractual Services		**681,818**	**1,060,000**	**1,084,000**
Commodities				
Office & Shop Supplies	8340	969	2,500	2,500
Tools	8346	648	2,500	2,500
Safety Items	8355	11	500	500
Construction & Janitorial Materials	8360	10,668	6,500	6,500
Fuel	8371	3,045	5,000	5,000
Tires	8373		2,000	2,000
Parts and Equipment	8375	565	5,000	5,000
Computer Supplies	8381	622	1,000	1,000
Inventory <$500	8387		1,000	1,000
Easements	8386		1,000	1,000
Total Commodities		**16,528**	**27,000**	**27,000**
Capital Outlay				
Building & Improvements	8820		300,000	1,082,686
Vehicles	8840			28,000
Equipment	8850	24,970	15,000	45,000
Computer Equipment	8835			2,000
Computer Software	8836			
Total Capital Outlay		**24,970**	**315,000**	**1,157,686**
Transfers & Grant Expenditures				
Debt Repayment	8410	164,993	165,000	175,000
Transfer to Reserve	8911	178,069	165,000	165,000
Grant Expenditures	6000			
Total Transfers & Grant Expenditures		**343,062**	**330,000**	**340,000**
TOTAL EXPENDITURES		**1,171,570**	**1,853,494**	**2,751,577**
UNRESERVED FUND BALANCE 12/31		**2,105,071**	**1,451,577**	**-**
BUDGET AUTHORITY		**2,021,715**	**2,876,901**	**2,751,577**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**112,144**	**135,617**	**75,973**
Receipts				
Sewer Service Charge	5210	27,943	25,000	40,000
Other Revenue	5707	150		
Transfer from Reserve	5711			
Prior Year Encumbrance Cancelled				
TOTAL REVENUES		**28,093**	**25,000**	**40,000**
Expenditures				
Contractual Services				
Prof. Serv. & Membership	8210			
Fees for Services	8220	3	500	500
Repairs and Service	8230		1,000	1,000
Contractual Services	8240	2,782	15,000	15,000
Insurance	8245	160	500	500
Travel & Sustenance	8260			
Training	8270			
Public Utility Services	8290	1,412	4,000	4,000
Postage	8295	240	1,000	1,000
Total Contractual Services		**4,597**	**22,000**	**22,000**
Commodities				
Books & Reference Mat.	8330			
Office & Shop Supplies	8340	23	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		**23**	**10,500**	**10,500**
Capital Outlay				
Building & Improvements	8820			
Equipment	8850		52,144	83,473
Computer Equipment	8835			
Computer Software	8836			
Total Capital Outlay		**-**	**52,144**	**83,473**
Transfers				
Debt Repayment	8911			
Transfer to Reserve	8911			
Total Transfers		**-**	**-**	**-**
TOTAL EXPENDITURES		**4,620**	**84,644**	**115,973**
UNRESERVED FUND BALANCE 12/31		**135,617**	**75,973**	**-**
BUDGET AUTHORITY		**77,500**	**84,644**	**115,973**

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	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**21,999**	**19,424**	**17,924**
Service Charges	5707	661	3,500	3,500
TOTAL REVENUES		**661**	**3,500**	**3,500**
Personnel Services	8100			
Contractual Services	8200	3,236	5,000	11,424
Commodities	8300			5,000
Capital Outlay	8800			5,000
Transfers Out	8900			
TOTAL EXPENDITURES		**3,236**	**5,000**	**21,424**
UNRESERVED FUND BALANCE 12/31		**19,424**	**17,924**	**0**
BUDGET AUTHORITY		**19,000**	**19,255**	**21,424**

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	2023 Actual	2024 Estimate	2025 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, 2024 **20,536,943**

COUNTY	July 1, 2024 Estimated Assessed Valuation
Pottawatomie County	20,536,943
Wabaunsee County	
Total	**20,536,943**

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

FIRE DISTRICT NO. 2
HAVENSVILLE

	CODE	2023 Actual	2024 Estimate	2025 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, 2024	**10,195,633**
Estimated Mill Levy	**0.000**

FIRE DISTRICT JOINT NO. 3
ONAGA

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**111,023**	**127,251**	**70,971**
Ad Valorem	5101	49,066	50,023	50,023
Delinquent	5102	384	265	
Motor Vehicle	5103	2,735	2,805	2,882
RV	5114	119	84	129
16/20M Trucks	5123	464	517	221
Watercraft	5130	14	21	20
Commercial Vehicle	4563	279	128	154
Sales	5301	51,627		
Reimbursements	5501	38		
Prior Year Cancelled Checks	5701			
Other Revenues	5707	40	3	
Grant Proceeds	5708			
TOTAL REVENUES		**104,766**	**53,846**	**53,429**
Expenditures				
Contractual Services				
Fees for Services	8220	1,240	1,000	1,500
Repairs and Service	8230	9,631	7,000	10,000
Contractual Services	8240	3,254	7,500	4,200
Insurance	8245	4,434	7,500	6,000
Travel & Sustenance	8260	130		1,000
Rentals	8280	100		
Public Utility Services	8290	832	2,000	2,000
Postage	8295			
Total Contractual Services		**19,621**	**25,000**	**24,700**
Commodities				
Food Meals Clothing	8310, 8320	1,873	1,000	2,500
Miscellaneous Supplies	8350	186	1,000	1,200
Safety Items	8355		6,000	6,000
Construction & Janitorial Materials	8360		1,000	1,000
Fuel	8371	2,836	2,000	3,000
Parts and Equipment	8375	4,022	13,000	15,000
Computer Supplies	8381		500	500
Inventory <$500	8387		500	500
Total Commodities		**8,917**	**25,000**	**29,700**
Capital Outlay				
Building & Improvements	8820			
Equipment	8850		35,126	5,000
Shop Furniture & Equipment	8831			
Computer Equipment	8835			
Computer Software	8836			
Motor Vehicles	8840	60,000	25,000	65,000
Lease Purchase	8890			
Total Capital Outlay		**60,000**	**60,126**	**70,000**

FIRE DISTRICT JOINT NO. 3 (Continued)
ONAGA

	CODE	2023 Actual	2024 Estimate	2025 Budget
Transfers				
Transfer to Reserve	8911			
Transfer to Bond Funds	8940			
Total Transfers		**0**	**0**	**0**
TOTAL EXPENDITURES		**88,538**	**110,126**	**124,400**
UNRESERVED FUND BALANCE 12/31		**127,251**	**70,971**	**0**
BUDGET AUTHORITY		**134,166**	**127,679**	**124,400**

Estimated Assessed Tangible Valuation July 1, 2024	**16,186,721**
Estimated Mill Levy	**3.090**
Revenue Neutral Rate	**3.090**
Entity Exceeds Revenue Neutral Rate?	**No**

3.093

COUNTY	July 1, 2024 Estimated Assessed Valuation
Pottawatomie County	14,383,158
Marshall County	140,369
Nemaha County	1,663,194
Total	**16,186,721**

14,368,253
140,369
1,663,194
16,171,816

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft Tax	Commercial Vehicle
Pottawatomie County	2,641	121	23	20	154
Marshall County	22	6	1		
Nemaha County	219	2	197		
Total	**2,882**	**129**	**221**	**20**	**154**

FIRE DISTRICT JOINT NO. 4
WHEATON

	CODE	2023 Actual	2024 Estimate	2025 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, 2024	**5,718,629**
Estimated Mill Levy	**0.000**

FIRE DISTRICT NO. 5
BLUE TOWNSHIP

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**175,016**	**207,932**	**158,929**
Ad Valorem	5101	366,329	411,939	377,054
Delinquent	5102	2,501	1,818	
Motor Vehicle	5103	35,968	33,437	35,234
RV	5114	565	455	589
16/20M Trucks	5123	272	250	21
Watercraft	5130	360	513	568
Commercial Vehicle	4563	3,332	3,131	3,210
Sales	5301			
Contracted Services	5304			
Reimbursements	5501			
Other Revenues	5707	55	59	
Grant Proceeds	5708			
Cancelled Encumbrances/Prior Year Exp	5701			
TOTAL REVENUES		**409,382**	**451,602**	**416,676**
Expenditures				
Personnel Services				
Gross Wages	8110	3,600	4,000	3,600
Benefit Pay	8120	921	1,000	600
Total Personnel Services		**4,521**	**5,000**	**4,200**
Contractual Services				
Prof. Serv. & Membership	8210	80	305	305
Fees for Services	8220	5,497	1,180	5,680
Repairs and Service	8230	18,883	16,000	16,000
Contractual Services	8240	7,658	12,835	10,970
Insurance	8245	7,383	7,500	9,000
Printing & Advertising	8250		750	350
Training	8270		1,500	1,500
Rentals	8280	870	1,220	870
Public Utility Services	8290	17,794	19,860	21,860
Postage	8295	43	350	350
Total Contractual Services		**58,208**	**61,500**	**66,885**
Commodities				
Food Meals Clothing	8310, 8320	2,486	4,500	4,500
Medical Supplies	8322	594	1,000	1,000
Books & Reference Materials	8330		120	120
Office & Shop Supplies	8340, 8345	1,109	1,200	1,200
Miscellaneous Supplies	8350	1,857	5,000	4,000
Safety Items	8355	1,400	750	750
Construction & Janitorial Materials	8360	1,203	1,250	1,250
Fuel	8371	3,346	5,500	5,000
Parts and Equipment	8375	2,384	4,000	4,000
Computer Supplies	8381		500	500
Inventory <$500	8387	548		
Total Commodities		**14,927**	**23,820**	**22,320**

FIRE DISTRICT NO. 5 (Continued)
BLUE TOWNSHIP

	CODE	2023 Actual	2024 Estimate	2025 Budget
Capital Outlay				
Building & Improvements	8820	2,109		
Equipment	8850	1,133		
Shop Furniture & Equipment	8831			
Computer Equipment	8835			
Computer Software	8836			
Motor Vehicles	8840			
Lease Purchase	8890		45,000	41,915
Total Capital Outlay		**3,242**	**45,000**	**41,915**
Transfers				
Transfer to Reserve	8911	295,568	365,285	440,285
Transfer to Bond Funds	8940			
Total Transfers		**295,568**	**365,285**	**440,285**
TOTAL EXPENDITURES		**376,466**	**500,605**	**575,605**
UNRESERVED FUND BALANCE 12/31		**207,932**	**158,929**	**0**
BUDGET AUTHORITY		**530,700**	**500,605**	**575,605**

Estimated Assessed Tangible Valuation July 1, 2024	**96,953,192**
Estimated Mill Levy	**3.889**
Revenue Neutral Rate	**4.249**
Entity Exceeds Revenue Neutral Rate?	**No**

96,897,438
3.891

FIRE DISTRICT NO. 6
OLSBURG

	CODE	2023 Actual	2024 Estimate	2025 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**
Personnel Services	8100			
Other Services And Charges	8200			
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Close Fund to Consolidated	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, 2024	**12,623,927**
Estimated Mill Levy	**0.000**

FIRE DISTRICT NO. 7
WAMEGO

	CODE	2023 Actual	2024 Estimate	2025 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, 2024	**19,453,335**
Estimated Mill Levy	**0.000**

FIRE DISTRICT NO. 8
EMMETT

	CODE	2023 Actual	2024 Estimate	2025 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, 2024	**315,220,840**
Estimated Mill Levy	**0.000**

FIRE DISTRICT NO. 10
ST GEORGE

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**0**	**229**	**229**
Ad Valorem	5101			
Delinquent	5102	654	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		**654**	**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	425	2,000	2,000
TOTAL EXPENDITURES		**425**	**2,000**	**2,000**
UNRESERVED FUND BALANCE 12/31		**229**	**229**	**229**
BUDGET AUTHORITY		**425**	**2,000**	**2,000**

Estimated Assessed Tangible Valuation July 1, 2024	**67,200,008**
Estimated Mill Levy	**0.000**

CONSOLIDATED FIRE DISTRICT NO. 1

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**1,245,788**	**1,777,727**	**1,152,738**
Receipts				
Ad Valorem	5101	1,650,021	1,514,942	1,247,022
Delinquent	5102	4,793	5,119	
Motor Vehicle	5103	42,796	41,062	43,021
RV	5114	1,456	1,265	1,443
16/20M Trucks	5123	1,115	1,041	200
Watercraft	5130	416	667	533
Commercial Vehicle	4563	4,711	4,320	2,075
Sales	5301	60		
Contracted Services	5304			
Reimbursement	5501		368	
Other Revenues	5707	344	127	
Donations	5710	515		
Transfer from Combined Districts	5711	425		
Grant Proceeds	5708			
Prior Year Encumbrance Cancelled	5701			
TOTAL REVENUES		**1,706,652**	**1,568,911**	**1,294,294**
Expenditures				
Personnel Services				
Gross Wages	8110	94,229	150,000	165,559
Benefit Pay	8120	41,614	50,000	60,600
Total Personnel Services		**135,843**	**200,000**	**226,159**
Contractual Services				
Prof. Serv. & Membership	8210	50	1,080	1,080
Fees for Services	8220	4,355	24,600	8,000
Repairs and Service	8230	8,335	30,000	30,000
Contractual Services	8240	17,222	46,815	87,155
Contract with St Marys	8240	85,654	93,524	92,416
Contract with Louisville Twp	8240	4,000	4,000	4,000
Insurance	8245	25,800	27,000	40,000
Printing & Advertising	8250		500	500
Travel & Sustenance	8260	2,119	10,000	10,000
Training	8270	2,081	20,000	20,000
Rentals	8280			
Public Utility Services	8290	28,904	39,761	39,050
Postage	8295	34	200	200
Total Contractual Services		**178,554**	**297,480**	**332,401**
Commodities				
Food Meals Clothing	8310, 8320	7,059	13,000	18,000
Books & Reference Materials	8330		1,000	2,000
Office & Shop Supplies	8340, 8345	9,572	9,000	9,000
Miscellaneous Supplies	8350	7,450	6,000	6,000
Safety Items	8355	9,170	5,500	15,000
Construction & Janitorial Materials	8360	648	6,500	6,500
Fuel	8371	15,630	17,420	17,500
Parts and Equipment	8375	13,963	20,000	30,000
Computer Supplies	8381	692	2,500	1,000
Inventory <$500	8387	705	500	3,000
Total Commodities		**64,889**	**81,420**	**108,000**

CONSOLIDATED FIRE DISTRICT NO. 1 (Continued)

	CODE	2023 Actual	2024 Estimate	2025 Budget
Capital Outlay				
Building & Improvements	8820		200,000	
Equipment	8850	32,923	150,000	
Shop Furniture & Equipment	8831	643		
Computer Equipment	8835			
Motor Vehicles	8840		400,000	
Lease Purchase	8890			
Total Capital Outlay		**33,566**	**750,000**	**-**
Transfers				
Transfer to Reserve	8911	700,000	865,000	1,780,472
Transfer to Bond Funds	8940	61,861		
Total Transfers		**761,861**	**865,000**	**1,780,472**
TOTAL EXPENDITURES		**1,174,713**	**2,193,900**	**2,447,032**
UNRESERVED FUND BALANCE 12/31		**1,777,727**	**1,152,738**	**-**
BUDGET AUTHORITY		**2,585,706**	**2,193,900**	**2,447,032**

Total District Estimated Assessed Tangible Valuation July 1, 2024	**453,736,185**
Estimated Mill Levy	**2.748**
Revenue Neutral Rate	**3.339**
Entity Exceeds Revenue Neutral Rate?	**No**

2.748

COUNTY	July 1, 2024 Estimated Assessed Valuation
Pottawatomie County	450,954,988
Marshall County	2,208,897
Wabaunsee County	572,300
Total	**453,736,185**

451,002,163
2,199,429
572,300
453,773,892

	Motor Vehicle Tax	Recreational Vehicle Tax	16-20M Trucks	Watercraft	Commercial Vehicle
Pottawatomie County	42,478	1,426	74	533	2,075
Marshall County	364	8	126		
Wabaunsee County	179	9			
Total	**43,021**	**1,443**	**200**	**533**	**2,075**

BELVUE CEMETERY

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**10,226**	**11,226**	**6,527**
Ad Valorem	5101	5,776	6,000	6,000
Delinquent	5102	67	10	
Motor Vehicle	5103	320	361	347
RV	5114	15	10	15
16/20M Trucks	5123		8	1
Watercraft	5130	2	2	2
Commercial Vehicle	4563	93	75	79
Interest Revenue	5601			
Other Revenue	5707			
TOTAL REVENUES		**6,273**	**6,466**	**6,444**
Other Services And Charges	8200	5,273	11,165	12,971
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
Distributions	8900			
TOTAL EXPENDITURES		**5,273**	**11,165**	**12,971**
UNRESERVED FUND BALANCE 12/31		**11,226**	**6,527**	**0**
BUDGET AUTHORITY		**11,805**	**11,165**	**12,971**

Estimated Assessed Tangible Valuation July 1, 2024	**16,624,573**
Estimated Mill Levy	**0.361**
Revenue Neutral Rate	**0.359**
Entity Exceeds Revenue Neutral Rate?	**No**

16,625,540
.361

FAIRVIEW CEMETERY

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**6,643**	**3,304**	**2,943**
Ad Valorem	5101	1,943	2,075	2,075
Delinquent	5102	11	10	
Motor Vehicle	5103	173	135	181
RV	5114	8	13	8
16/20M Trucks	5123	5	6	
Watercraft	5130			
Commercial Vehicle	4563			
Donations	5710	585		
Interest on Idle Funds	5601	6		
TOTAL REVENUES		**2,731**	**2,239**	**2,264**
Other Services And Charges	8200	1,230	2,600	5,207
Supplies/Materials/Parts	8300			
Capital Outlays	8800	4,840		
TOTAL EXPENDITURES		**6,070**	**2,600**	**5,207**
UNRESERVED FUND BALANCE 12/31		**3,304**	**2,943**	**0**
BUDGET AUTHORITY		**10,949**	**4,140**	**5,207**

Estimated Assessed Tangible Valuation July 1, 2024	**1,078,276**
Estimated Mill Levy	**1.924**
Revenue Neutral Rate	**1.923**
Entity Exceeds Revenue Neutral Rate?	**No**

1,078,276
1.924

HAVENSVILLE CEMETERY

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**8,735**	**12,734**	**7,053**
Ad Valorem	5101	5,954	6,000	6,000
Delinquent	5102	48	28	
Motor Vehicle	5103	326	325	325
RV	5114	15	11	25
16/20M Trucks	5123	16	12	2
Watercraft	5130	1	3	3
Commercial Vehicle	4563	10	15	11
Other Revenues	5707	550		
Donations	5710	500	500	
Interest	5601	79		
TOTAL REVENUES		**7,499**	**6,894**	**6,366**
Other Services And Charges	8200	3,500	12,575	13,419
Supplies/Materials/Parts	8300			
Capital	8800			
TOTAL EXPENDITURES		**3,500**	**12,575**	**13,419**
UNRESERVED FUND BALANCE 12/31		**12,734**	**7,053**	**0**
BUDGET AUTHORITY		**11,210**	**12,575**	**13,419**

Estimated Assessed Tangible Valuation July 1, 2024	**3,049,843**
Estimated Mill Levy	**1.967**
Revenue Neutral Rate	**1.967**
Entity Exceeds Revenue Neutral Rate?	**No**

3,054,457
1.964

LOUISVILLE CEMETERY

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**16,996**	**17,776**	**14,691**
Ad Valorem	5101	5,903	6,000	6,000
Delinquent	5102	34	61	
Motor Vehicle	5103	713	648	605
RV	5114	27	22	25
16/20M Trucks	5123	18	14	1
Watercraft	5130	5	7	8
Commercial Vehicle	4563	22	13	14
Interest on Idle Funds	5601	92		
Other Revenues	5707	714	150	
Memorials/Donations	5708			
Lot Sale				
TOTAL REVENUES		**7,528**	**6,915**	**6,653**
Personnel Services	8100			
Other Services And Charges	8200	6,748	10,000	21,344
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		**6,748**	**10,000**	**21,344**
UNRESERVED FUND BALANCE 12/31		**17,776**	**14,691**	**0**
BUDGET AUTHORITY		**16,437**	**18,940**	**21,344**

Estimated Assessed Tangible Valuation July 1, 2024	**16,762,281**
Estimated Mill Levy	**0.358**
Revenue Neutral Rate	**0.357**
Entity Exceeds Revenue Neutral Rate?	**No**

16,784,857
.357

ST. CLERE CEMETERY

	CODE	2023 Actual	2024 Estimate	2025 Budget
UNRESERVED FUND BALANCE 1/1		**15,914**	**15,577**	**8,997**
Ad Valorem	5101	5,773	6,000	6,000
Delinquent	5102	15	32	
Motor Vehicle	5103	401	436	336
RV	5114	16	24	13
16/20M Trucks	5123	9	15	1
Watercraft	5130	5	4	3
Commercial Vehicle	4563			3
Interest Income	5601	274		
Other Revenues	5707			
Lot Sales				
Cancelled Encumbrances				
TOTAL REVENUES		**6,493**	**6,511**	**6,356**
Other Services And Charges	8200	6,830	13,091	15,353
Supplies/Materials/Parts	8300			
Capital Outlays	8800			
TOTAL EXPENDITURES		**6,830**	**13,091**	**15,353**
UNRESERVED FUND BALANCE 12/31		**15,577**	**8,997**	**0**
BUDGET AUTHORITY		**15,739**	**13,091**	**15,353**

Estimated Assessed Tangible Valuation July 1, 2024	**3,560,725**
Estimated Mill Levy	**1.685**
Revenue Neutral Rate	**1.684**
Entity Exceeds Revenue Neutral Rate?	**No**

3,560,725
1.685

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 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	10,015	Cash Balance Jan 1	67,987	Cash Balance Jan 1	22,581	Cash Balance Jan 1	61,358	Cash Balance Jan 1	151,920	Cash Balance Jan 1	2,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Forfeitures		Fees	31,686	Fees	7,922	Fees	7,922	Fees	213,392	Donations	2,892
Sales	1,785	Interest	2,860	Interest	1,158	Interest	2,551	Reimbursements	2,005		
Total Receipts	1,785	Total Receipts	34,546	Total Receipts	9,080	Total Receipts	10,473	Total Receipts	215,397	Total Receipts	2,892
Resources Available:	11,800	Resources Available:	102,533	Resources Available	31,661	Resources Available	71,831	Resources Available:	367,317	Resources Available:	4,987
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	1,995	Personnel Services		Personnel Services		Personnel Services		Personnel Services	37,336	Veteran's Memorial	1,078
Commodities		Contractual Services	16,511	Contractual Services		Contractual Services		Contractual Services	12,730	Commodities	
Capital Outlay		Commodities	4,730	Commodities	7,804	Commodities	1,347	Commodities	7,145		
		Computers		Computers	7,392	Computers	1,323	Capital Outlay			
		Capital Outlay	12,188	Capital Outlay	12,992	Capital Outlay		Transfer to GF	151,919		
						Transfer to GF	18,857				
Total Expenditures	1,995	Total Expenditures	33,429	Total Expenditures	28,188	Total Expenditures	21,527	Total Expenditures	209,130	Total Expenditures	1,078
Cash Balance Dec 31	9,805	Cash Balance Dec 31	69,104	Cash Balance Dec 31	3,473	Cash Balance Dec 31	50,304	Cash Balance Dec 31	158,187	Cash Balance Dec 31	3,909

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 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	7,704	Cash Balance Jan 1	35,778	Cash Balance Jan 1	4,340	Cash Balance Jan 1	189,955	Cash Balance Jan 1	2,177,507	2,731,240
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeitures		Fees	4,200	Fees	1,543	Fees	29,060	Grant Proceeds		
Sales	315									
Total Receipts	315	Total Receipts	4,200	Total Receipts	1,543	Total Receipts	29,060	Total Receipts	0	309,291
Resources Available:	8,019	Resources Available:	39,978	Resources Available	5,883	Resources Available	219,015	Resources Available	2,177,507	3,040,531
Expenditures:		Expenditures:		Expenditures		Expenditures		Expenditures		
Contractual Services		Contractual Services	138	Contractual Services	2,365	Contractual Services	12,913	COLA Wages	208,283	
Commodities		Commodities	162	Commodities		Commodities	3,000	Quarantine Wages	18,839	
		Capital Outlay	3,273					PPE, Cleaning Supplies	2,288	
								Loss of Revenue	278,056	
								Cyber Security	10,844	
								Radio Tower Equip	269,909	
								Storm Water Detention		
Total Expenditures	0	Total Expenditures	3,573	Total Expenditures	2,365	Total Expenditures	15,913	Total Expenditures	788,219	1,105,417
Cash Balance Dec 31	8,019	Cash Balance Dec 31	36,405	Cash Balance Dec. 31	3,518	Cash Balance Dec. 31	203,102	Cash Balance Dec. 31	1,389,288	1,935,114

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Utility Reserve Funds

Timbercreek Water Reserve		Blue Twp Sewer Reserve		Fostoria Sewer Reserve		Brook Ridge Sewer Reserve		County Sewer Specials		Stormwater Structures		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	591,358	Cash Balance Jan 1	672,473	Cash Balance Jan 1	22,980	Cash Balance Jan 1	79,425	Cash Balance Jan	0	Cash Balance Jan 1	8,100	1,374,336
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Operations	62,784	Transfer from Operations	143,087	Service Charges	263	Connection Fees	2,850	Special Taxes	18,797	Fees & Permits	36,000	
Reimbursements	34,982	Connection Fees	97,900			Transfer In		Transfer In		Transfer In		
		Contracted Services				Reimbursements						
		Reimbursements										
Total Receipts	97,766	Total Receipts	240,987	Total Receipts	263	Total Receipts	2,850	Total Receipts	18,797	Total Receipts	36,000	396,663
Resources Available:	689,124	Resources Available:	913,460	Resources Available:	23,243	Resources Available:	82,275	Resources Availab	18,797	Resources Available:	44,100	1,770,999
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	4,102	Sewer Const. Project		Contractual Services		Contractual Services		Disbursement	18,223	Contractual Services		
Commodities		Contractual Services	141,498									
Capital Outlay		Commodities										
		Capital Outlay										
Total Expenditures	4,102	Total Expenditures	141,498	Total Expenditures	0	Total Expenditures	0	Total Expenditures	18,223	Total Expenditures	0	163,823
Cash Balance Dec 31	685,022	Cash Balance Dec 31	771,962	Cash Balance Dec 31	23,243	Cash Balance Dec 31	82,275	Cash Balance Dec	574	Cash Balance Dec 31	44,100	1,607,176

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Funds - Miscellaneous Reserve Funds

Capital Improvement		Equipment Reserve		Employee Benefit Reserve		PTO/ESL Payout Reserv	
Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	23,237,782	Cash Balance Jan 1	3,020,607	Cash Balance Jan 1	2,250,011	Cash Balance Jan 1	802,096
Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General Fund	5,800,000	Transfer from General Fund	1,813,100	Transfer from General Fund	250,000	Transfer from General Fund	250,000
Grant Proceeds		Transfer from Treas Tech	18,857	Fees			
Contracted Services		Recycling Fees	4,376				
Landfill Scale Fee		Landfill Scale Fee	5,096				
Reimbursements		Insurance Proceeds	19,247				
		Sales	179,775				
Total Receipts	5,800,000	Total Receipts	2,040,451	Total Receipts	250,000	Total Receipts	250,000
Resources Available:	29,037,782	Resources Available:	5,061,058	Resources Available:	2,500,011	Resources Available:	1,052,096
Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Louisville Bridge	91,434	Buildings & Improvements		Contractual Services		Personnel Services	59,801
R&B Old Shop Reno	84,243	Computer Hardware	79,038				
Green Valley EMS	26,755	Contractual Services	81,190				
Transfer Station Scale House	78,217	Office Furniture & Equip	2,560				
Transfer Station Liner		Shop Furniture & Equip	14,071				
Belvue Bridge		Vehicles	766,459				
		Equipment	868,516				
Other Projects	5,756						
Total Expenditures	286,405	Total Expenditures	1,811,834	Total Expenditures	0	Total Expenditures	59,801
Cash Balance Dec 31	28,751,377	Cash Balance Dec 31	3,249,224	Cash Balance Dec 31	2,500,011	Cash Balance Dec 31	992,295

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Funds - Miscellaneous Reserve Funds (Cont.)

Consolidated Fire District #1 Reserve		Fire District #5 Reserve		Special Highway		
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,247,191	Cash Balance Jan 1	612,087	Cash Balance Jan 1	8,684,297	39,854,071
Receipts:		Receipts:		Receipts:		
Transfer in	700,000	Transfer in	295,568	Transfer from General Fund	3,250,000	
Sales		Sales		Cancel Prior Year Encumb.	99	
Insurance Proceeds		Grant Proceeds	3,050	Contracted Services		
Cancel Prior Year Encumb.				Reimbursements	166,136	
				Grant Proceeds	600,000	
				Insurance Proceeds	50,000	
Total Receipts	700,000	Total Receipts	298,618	Total Receipts	4,066,235	13,405,304
Resources Available:	1,947,191	Resources Available:	910,705	Resources Available:	12,750,532	53,259,375
Expenditures:		Expenditures:		Expenditures:		
Commodities	9,005	Capital Outlay	171,333	Armstrong Road Bridge	89,770	
Capital Outlay	131,398	Lease Purchase	67,044	Hwy 24 / Columbian	684,993	
Lease Purchase	392,229			Green Valley Sidewalk	135,046	
				Havensville Bridge	679,230	
				Salzer Road	121,560	
				Campbell St	32,782	
				Old Farm Road	313,914	
				Other Projects	353,720	
Total Expenditures	532,632	Total Expenditures	238,377	Total Expenditures	2,411,015	5,340,064
Cash Balance Dec 31	1,414,559	Cash Balance Dec 31	672,328	Cash Balance Dec 31	10,339,517	47,919,311

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted - Construction Funds

Timbercreek Stormwater		Green Valley/Hwy 24 Inter		Wildcat Woods Unit 2		Nelson's Ridge Unit 6 Ph 1		Willow Glen Unit 1	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	12,713	Cash Balance Jan 1	329,639	Cash Balance Jan 1	40,000	Cash Balance Jan 1	16,921	Cash Balance Jan 1	76,253
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In		Accrued Interest		Accrued Interest		Accrued Interest		Accrued Interest	1,483
Fees		Bond/Note Proceeds		Bond/Note Proceeds		Bond/Note Proceeds		Bond/Note Proceeds	1,118,952
Cancel Prior Yr Encumb		Grant Proceeds		Developer Deposit		Special Assessments		Prior Year Voided Check	60,065
Grant Proceeds		Transfer from Sp Hwy						Transfer In	9,270
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	1,189,770
Resources Available:	12,713	Resources Available:	329,639	Resources Available:	40,000	Resources Available:	16,921	Resources Available:	1,266,023
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services		Project Costs	47,349	Project Costs		Project Costs		Project Costs	92,671
Principal Payment		Grant Expenses		Principal Payment		Principal Payment		Principal Payment	1,130,000
Interest Payment		Principal Payment		Interest Payment		Interest Payment		Interest Payment	31,851
Grant Expenses		Interest Payment		Transfer to Bond Fund		Transfer to Bond Fund	16,921	Transfer to Bond Fund	11,501
		Transfer to Bond Fund							
Total Expenditures	0	Total Expenditures	47,349	Total Expenditures	0	Total Expenditures	16,921	Total Expenditures	1,266,023
Cash Balance Dec 31	12,713	Cash Balance Dec 31	282,290	Cash Balance Dec 31	40,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0

NON-BUDGETED FUNDS (CONTINUED)

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted - Construction Funds (Cont.)

Nelson's Ridge Unit 6 Ph 2		Irvine Acres 2		Willow Glen Unit 2		Nelson's Ridge Unit 6 Ph 3		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	233,256	Cash Balance Jan 1	549,155	Cash Balance Jan 1	637,830	Cash Balance Jan 1	391,867	2,287,634
Receipts:		Receipts:		Receipts:		Receipts:		
Accrued Interest	4,344	Accrued Interest	8,403	Accrued Interest	9,244	Accrued Interest	6,768	
Bond/Note Proceeds	1,314,093	Bond/Note Proceeds	1,809,618	Bond/Note Proceeds	1,667,830	Bond/Note Proceeds	1,398,142	
Developer Deposit		Developer Deposit		Developer Deposit		Developer Deposit		
		Special Assessments	218,033	Special Assessments		Transfer In		
Total Receipts	1,318,437	Total Receipts	2,036,054	Total Receipts	1,677,074	Total Receipts	1,404,910	7,626,245
Resources Available:	1,551,693	Resources Available:	2,585,209	Resources Available:	2,314,904	Resources Available:	1,796,777	9,913,879
Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Project Costs	122,504	Project Costs	289,970	Project Costs	408,245	Project Costs	237,737	
Principal Payment	1,375,000	Principal Payment	2,210,000	Principal Payment	1,835,000	Principal Payment	1,500,000	
Interest Payment	38,758	Interest Payment	62,294	Interest Payment	51,724	Interest Payment	42,281	
Transfer to Bond Fund	15,431	Transfer to Bond Fund	22,945	Transfer to Bond Fund	19,935	Transfer to Bond Fund	16,759	
Total Expenditures	1,551,693	Total Expenditures	2,585,209	Total Expenditures	2,314,904	Total Expenditures	1,796,777	9,578,876
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	335,003

POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, September 9, 2024 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Sunflower Room in the Public Works Building, 612 E Campbell Street, Westmoreland, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	112,616		144,344		231,518		
Judicial	1,096,623		1,209,540		1,300,029		
Financial & Administrative	17,337,348		17,325,181		18,661,818		
Public Safety	7,526,259		8,574,823		8,892,124		
Public Works	10,749,516		11,331,601		12,353,525		
Health and Welfare	1,336,265		1,403,772		1,435,986		
Culture and Recreation	7,505		12,250		12,200		
Environment	722,436		775,392		803,870		
TOTAL GENERAL EXPENDITURES	38,888,568	29.653	40,776,903	28.856	43,691,070	20,085,181	26.000
BOND & INTEREST	2,582,787		3,564,059		4,882,847		
COURT TRUSTEE	0		0		625		
POTT COUNTY 911	203,268		328,500		441,272		
HISTORICAL SOCIETY	47,500	0.070	75,000	0.070	178,706	54,075	0.070
SPECIAL ALCOHOL PROGRAM	26,524		54,217		70,403		
SPECIAL PARKS & RECREATION	3,700		84,132		94,475		
TORT LIABILITY	130,508	0.165	238,754	0.165	246,981	127,464	0.165
SPECIAL NOXIOUS WEED	227,824		262,720		295,904		
OFFENDER REGISTRATION	17,177		25,000		41,557		
CONCEALED CARRY	0		10,000		27,186		
MUNICIPALITIES FIGHT ADDICTION	0		45,000		199,983		
TOTAL COUNTY-WIDE EXPENDITURES	42,127,856		45,464,285		50,171,010		
TOTAL TAX LEVIED	22,524,093	29.888	22,578,503	29.091		20,266,720	26.235
*REVENUE NEUTRAL RATE***							*29.227*
ASSESSED VALUATION	753,627,472		776,138,620		772,506,976		
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
GENERAL OBLIGATION	18,796,529		20,365,129		26,163,729		
TEMPORARY NOTES	7,940,000		8,050,000		0		
REVOLVING NOTES							
LEASE PURCHASE							
REGIONAL LIBRARY	469,765	0.694	510,801	0.742	528,642	504,133	0.773
REGIONAL LIBRARY EMPLOYEE BENEFIT	56,590	0.084	57,716	0.084	62,409	59,574	0.091
TOTAL LIBRARY EXPENDITURES	526,355		568,517		591,051		
TOTAL TAX LEVIED	503,139	0.778	544,424	0.826		563,707	0.864
*REVENUE NEUTRAL RATE***							*0.835*
ASSESSED VALUATION	646,569,643		659,330,182		651,956,687		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,241,205		5,556,646		6,285,990		
TOTAL TAX LEVIED	3,989,447	6.645	4,025,000	6.623		4,412,690	7.378
*REVENUE NEUTRAL RATE***							*6.730*
ASSESSED VALUATION	600,350,149		607,760,548		598,073,473		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
JOINT NO. 3 ONAGA	88,538		110,126		124,400		
TOTAL TAX LEVIED	50,021	3.237	50,023	3.022		50,023	3.090
*REVENUE NEUTRAL RATE***							*3.090*
ASSESSED VALUATION		13,636,993		14,666,287			16,186,721
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							

FUND	Prior Year Actual for 2023 Expenditures	Prior Year Actual for 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Year for 2025 Budget Authority for Expenditures	Proposed Budget Year for 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year for 2025 Proposed Estimated Tax Rate*
FIRE DISTRICTS CONTINUED							
NO. 5 BLUE TOWNSHIP	376,466		500,605		575,605		
TOTAL TAX LEVIED	370,190	4.544	411,939	4.508		377,054	3.889
*REVENUE NEUTRAL RATE***							*4.249*
ASSESSED VALUATION		81,471,588		91,386,525			96,953,192
NO. 6 OLSBURG	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 8 EMMETT	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 10 ST GEORGE	425		2,000		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,174,713		2,193,900		2,447,032		
TOTAL TAX LEVIED	1,661,637	3.492	1,514,942	3.235		1,247,022	2.748
*REVENUE NEUTRAL RATE***							*3.339*
ASSESSED VALUATION		473,086,592		465,513,685			453,736,185
TOTAL FIRE DISTRICTS EXPENDITURES	1,640,142		2,807,831		3,150,237	1,676,123	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
FIRE DISTRICT NO. 5 LEASE PURCHASE	215,483		153,981		90,399		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	2,105,910		1,764,336		1,415,232		
UTILITIES							
WATER (TIMBER CREEK OPERATIONS)	231,784		252,399		396,856		
SEWER (BLUE TOWNSHIP OPERATIONS)	1,171,570		1,853,494		2,751,577		
SEWER (BROOK RIDGE OPERATIONS)	4,620		84,644		115,973		
SEWER (FOSTORIA OPERATIONS)	3,236		5,000		21,424		
TOTAL UTILITIES EXPENDITURES	1,411,210		2,195,537		3,285,830		
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
REVOLVING NOTES	1,448,270		1,319,392		1,187,206		
CEMETERIES							
BELVUE	5,273		11,165		12,971		
TOTAL TAX LEVIED	6,000	0.582	6,000	0.350		6,000	0.361
*REVENUE NEUTRAL RATE***							*0.359*
ASSESSED VALUATION		10,305,423		17,098,734			16,624,573
FAIRVIEW	6,070		2,600		5,207		
TOTAL TAX LEVIED	1,977	1.929	2,075	1.932		2,075	1.924
*REVENUE NEUTRAL RATE***							*1.923*
ASSESSED VALUATION		1,025,110		1,073,741			1,078,276
HAVENSVILLE	3,500		12,575		13,419		
TOTAL TAX LEVIED	6,000	2.162	6,000	1.977		6,000	1.967
*REVENUE NEUTRAL RATE***							*1.967*
ASSESSED VALUATION		2,775,587		3,035,522			3,049,843
LOUISVILLE	6,748		10,000		21,344		
TOTAL TAX LEVIED	6,000	0.397	6,000	0.365		6,000	0.358
*REVENUE NEUTRAL RATE***							*0.357*
ASSESSED VALUATION		15,122,418		16,434,799			16,762,281
ST. CLERE	6,830		13,091		15,353		
TOTAL TAX LEVIED	6,000	2.031	6,000	1.722		6,000	1.685
*REVENUE NEUTRAL RATE***							*1.684*
ASSESSED VALUATION		2,954,688		3,483,076			3,560,725
TOTAL CEMETERIES EXPENDITURES	28,421		49,431		68,294	26,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
	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

Resolution No. 2024-28

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

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Regional Library Fund and Regional Library Employee Benefits Fund was calculated as 0.835 mills by the Pottawatomie County Clerk; and

WHEREAS, the Revenue Neutral Rate for Pottawatomie County Rural Highway System Fund was calculated as 6.730 mills by the Pottawatomie County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 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 0.835 mills for the Regional Library Fund and Regional Library Employee Benefits Fund; and

Pottawatomie County shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.730 mills for the Rural Highway System 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 9th day of September, 2024.

Chair, 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 September 9, 2024

Resolution No. 2024-28

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

Certified:

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Submit to County Commission by July 15 and forward a copy of the proposed budget to the Office of Judicial Administration. Approved budgets are due in the Office of Judicial Administration by August 26.

ANNUAL BUDGET
K.S.A. 20-349
All Funds Summary
2nd Judicial District
Pottawatomie County, Kansas

Form No. JA 100
(Rev. 04/2024)

FUND	Actual Expenditures Previous Year 2023	Estimated Expenditures Current Year 2024	Proposed Expenditures Budget Year 2025
General			
Court Trustee Operations			
Retirement			
Social Security			
Workmen's Compensation			
Employment Security			
Employee Benefit			
Other (Specify)			
FUND TOTALS:	$ 0.00	$ 0.00	$ 0.00

COMMENTS:

Submitted:

Chief Judge

Enclosures: Circle all which apply
(General Fund Account)
Personnel Schedule
Court Trustee Operation Fund
Court Trustee Personnel Schedule
Other Funds

Approved: (As submitted) / **As amended**
Circle One

Presiding Officer - County Commission

Date 9/9/24

Although courts are not revenue-producing agencies, fees and other revenues which have accrued or will accrue to the County General Fund are as follows:	Actual Previous Year 2023	Estimated Current Year 2024	Proposed Budget Year 2025
	$ 349,927.98	$ 394,900.00	$ 436,079.00

ANNUAL BUDGET
K.S.A. 20-349
General Fund Account

Form No. JA 101
(Rev. 04/2024)

2nd Judicial District Pottawatomie County, Kansas

Expenditure Detail	Actual Previous Year 2023	Estimated Current Year 2024	Proposed Budget Year 2025
Personnel Services:			
Salaries			
Fringe Benefits			
Health Insurance			
Contractual Services:			
Indigent Services	$ 268,994.60	$ 305,000.00	$ 343,500.00
Legal Defense			
Witness Fees and Travel			
Transcripts			
Medical/Psychiatric Exam	$ 2,537.50		$ 2,500.00
Other (Specify)	$ 2,544.96	$ 500.00	$ 2,500.00
Translators			
Juveniles GAL			
Mentally Ill GAL			
Alcoholic Treatment			
Drug Tests			
Judges pro tem			
Court Reporters			
Trial Costs			
Juror's Fees and Travel	$ 13,075.36	$ 25,400.00	$ 20,275.00
Juror's meals			
Other (Specify)			
Travel		$ 500.00	$ 650.00
Education, Tuition, and Training	$ 1,140.00	$ 1,000.00	$ 1,075.00
Equipment Rental			
Repair and Maintenance	$ 83.23	$ 200.00	
Microfilming			
Postage			
Rent (including utilities if applicable)	$ 670.03	$ 200.00	$ 600.00
Telephone	$ 5,125.07	$ 6,800.00	$ 6,530.00
Utilities	$ 1,257.35		
Computer Services	$ 30,834.63	$ 32,000.00	$ 33,000.00
Fax Service			
District Expense			
Other (Specify)	$ 11,988.18	$ 10,800.00	$ 10,864.00
Misc Contractual			
Commodities:			
Printing and Office Supplies	$ 4,082.43	$ 7,500.00	$ 6,085.00
Recording Tapes			
Other (Specify)	$ 3,594.64	$ 5,000.00	$ 3,500.00
Computer Supplies			
Capital Outlay:			
Office Equipment			
Recording Equipment			
Other (Specify)	$ 4,000.00		$ 5,000.00
Rollover			
Total	$ 349,927.98	$ $ 394,900.00	$ $ 436,079.00

BUDGET FOR THE **Pottawatomie** COUNTY EXTENSION COUNCIL

For the period from January 1, 2025 to December 31, 2025 This budget is prepared in accordance with K.S.A. 2-610 as amended.

EXPENDITURES

Printing, Audit, Treasurer Bond, Liability Insurance	$2,300
Telephone	$7,360
Rent, Heat and Lights	$0
Supplies, Stationery, and Postage	$3,400
Equipment	$6,000
Educational Program Support	$24,000
Travel	$8,500
Subsistence	$2,800
Salaries and Wages	$282,540
Employee Benefits	$67,670
	$0
	$0
Sub-Total	$404,570
Nonappropriated Funds (Reimbursable Transactions)	$30,000
Capital Outlay Reserve	$20,000
TOTAL EXPENDITURES	$454,570

Receipts

Unencumbered Cash balance	$0
Kansas State University	$50,700
County Appropriation	$353,870
Interest	$0
Other	$0
Sub-Total	$404,570
Nonappropriated Funds (Reimbursable Transactions)	$30,000
Capital Outlay Reserve	$20,000
TOTAL RECEIPTS	$454,570

Proposed _____ Date _____
Representing County Extension Council

Proposed and Approved* _____ Date _____
Representing the Director of Extension

Approved _____ Date 9/9/24
Representing Board of County Commissioners

*The signature of the Director of Extension or the Director's representative constitutes approval of expenditures in accordance with K.S.A. 2-615 and K.S.A. 2-610 as amended.

KSU 8-1 (2023)

County Budget Certification to Conservation District

In accordance with the provisions of K.S.A. 2-1907b (Conservation District Law), the commissioners of Pottawatomie County, Kansas hereby certify that a budget of $ 95,000.00 has been approved for the Pottawatomie County Conservation District for calendar year 2025.

$ 95,000.00 from the county's general fund and/or

$ 0 from a special mill levy and/or

$ 0 from other county funds (type of other funds _____)

for a total conservation district allocation of $ 95,000.00 in calendar year 2025.

Adopted by the county governing body on the 9th day of September, 2024.

Signed: _____, **County Clerk**

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Conservation District Budget Certification to Division of Conservation

(Complete this section after conservation district adopts final budget)

In accordance with the provisions of K.S.A. 2-1907c (Conservation District Law), the _____ County Conservation District's Board of Supervisors hereby certifies that the commissioners of _____ County, Kansas, have approved an allocation of $ _____ for district operations in calendar year 2025.

A 2025 budget of $ _____ in total expenditures has been adopted by the conservation district Board of Supervisors on the _____ day of _____, 2024.

Signed: _____, **District Manager**

Following adoption of the district's final budget by the Board of Supervisors, upload this completed form in CSIMS under "County & District Certifications" by September 1, 2023. Do not combine the upload with any other forms.

Kansas
Department of Agriculture
Division of Conservation

(Published in *The Herald* on Thursday, August 15, 2024)

POTTAWATOMIE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Pottawatomie County will meet on Monday, September 9, 2024 at 10:00 A.M. at the Office of the Board of County Commissioners, located at the Southwest Room at 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
GENERAL							
Legislative	182,616		194,343		221,515		
Judicial	1,051,633		1,299,340		1,300,029		
Financial & Administrative	12,377,542		12,324,251		12,661,038		
Public Safety	7,505,359		8,534,853		8,592,127		
Public Works	10,747,516		11,331,601		12,333,535		
Health and Welfare	1,334,255		1,403,772		1,433,956		
Culture and Recreation	8,305		12,250		12,250		
Environment	722,452		735,272		903,270		
TOTAL GENERAL EXPENDITURES	34,929,538	29.653	35,735,631	29.036	43,591,970	29,065,189	29.036
BOND & INTEREST	2,527,737		2,564,059		2,922,617		
COURT TRUSTEE	0		0		625		
POTT COUNTY 911	201,205		325,500		411,372		
HISTORICAL SOCIETY	47,625	0.070	75,000	0.070	129,755	93,975	0.070
SPECIAL ALCOHOL PROGRAM	25,532		54,217		70,403		
SPECIAL PARKS & RECREATION	3,700		84,132		94,475		
TORT LIABILITY	180,500	0.165	230,734	0.165	240,951	127,464	0.165
SPECIAL NOXIOUS WEED	237,434		262,250		295,904		
OFFENDER REGISTRATION	19,373		24,000		41,551		
CONCEALED CARRY	0		10,000		23,126		
MUNICIPALITIES FIGHT ADDICTION	0		45,000		100,000		
TOTAL COUNTY-WIDE EXPENDITURES	43,137,836		45,464,255		50,171,016		
TOTAL TAX LEVIED	27,534,870	29.853	27,578,501	29.063		26,346,132	26,235
*REVENUE NEUTRAL RATE***							29.239
ASSESSED VALUATION	733,627,472		796,130,620		722,528,972		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2023		2024		
GENERAL OBLIGATION	18,775,527		20,355,139		24,163,729		
TEMPORARY NOTES	2,949,000		8,070,000		0		
REVOLVING NOTES							
LEASE PURCHASE							
REGIONAL LIBRARY	459,365	0.631	518,801	0.742	525,612	364,113	0.742
REGIONAL LIBRARY EMPLOYEE BENEFIT	56,570	0.078	57,716	0.081	62,458	56,574	0.081
TOTAL LIBRARY EXPENDITURES	515,935		568,517		588,070		
TOTAL TAX LEVIED	453,139	0.772	544,424	0.820		563,397	0.863
*REVENUE NEUTRAL RATE***							0.823
ASSESSED VALUATION	606,599,633		687,379,913		651,996,687		
RURAL HIGHWAY SYSTEM							
TOTAL RURAL HIGHWAY EXPENDITURES	4,349,295		5,550,646		6,755,979		
TOTAL TAX LEVIED	3,983,617	6.635	4,037,597	6.632	—	4,413,575	7.326
*REVENUE NEUTRAL RATE***							6.726
ASSESSED VALUATION	600,398,149		607,766,627		659,015,477		
FIRE DISTRICTS							
JOINT NO. 1 ST MARYS	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 2 HAVENSVILLE	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
JOINT NO. 3 OLNEY	93,530		133,156		134,000		
TOTAL TAX LEVIED	50,021	3.237	50,021	3.032		50,021	3.030
*REVENUE NEUTRAL RATE***		13,436,993		14,656,727			3.030
ASSESSED VALUATION							16,506,721
JOINT NO. 4 WHEATON	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 5 BLUE TOWNSHIP	370,722		500,000		575,000		
TOTAL TAX LEVIED	370,150	4.544	411,937	4.500		377,054	3.839
*REVENUE NEUTRAL RATE***							4.249
ASSESSED VALUATION		81,471,529		91,375,515			98,975,997
NO. 6 OLIVET	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 7 WAMEGO	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 8 EMMETT	0		200		200		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
NO. 10 ST GEORGE	425		2,000		2,000		
TOTAL TAX LEVIED	0	0.000	0	0.000		0	0.000
ASSESSED VALUATION							
CONSOLIDATED FIRE DIST NO. 1	1,193,783		2,193,900		2,412,031		
TOTAL TAX LEVIED	1,531,037	3.492	1,531,842	3.235		1,347,427	2.945
*REVENUE NEUTRAL RATE***		438,006,392		463,513,685			3.329
ASSESSED VALUATION							453,736,185
TOTAL FIRE DISTRICTS EXPENDITURES	1,563,142		2,537,231		3,150,233	1,670,122	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
FIRE DISTRICT NO. 5 LEASE PURCHASE	218,403		152,891		90,399		
CONSOLIDATED FD NO. 1 LEASE PURCHASE	2,005,910		1,361,358		1,415,253		
UTILITIES							
WATER (TUTTLE CREEK OPERATIONS)	251,250		252,399		270,836		
SEWER (BLUE TOWNSHIP OPERATIONS)	1,171,570		1,253,491		2,731,577		
SEWER (GLOCK RIDGE OPERATIONS)	4,620		54,641		115,973		
SEWER (WESTORIA OPERATIONS)	3,235		5,000		21,434		
TOTAL UTILITIES EXPENDITURES	1,431,210		2,195,531		3,255,820		
OUTSTANDING INDEBTEDNESS							
January 1,	2023		2023		2024		
REVOLVING NOTES	1,443,270		1,319,392		1,197,268		
CEMETERIES							
DELPHE	5,572		11,165		12,973		
TOTAL TAX LEVIED	0.054	0.052	0.000	0.130		0.000	0.381
*REVENUE NEUTRAL RATE***							0.119
ASSESSED VALUATION		10,305,623		17,959,934			16,624,575
FAIRVIEW	0.015		2,000		3,503		
TOTAL TAX LEVIED	1.977	1.929	2.015	1.932		2.015	1.924
*REVENUE NEUTRAL RATE***							1.923
ASSESSED VALUATION		1,025,110		1,023,741			1,079,276
HAVENSVILLE	3,300		12,372		13,419		
TOTAL TAX LEVIED	0.970	2.162	6.000	1.977		6.000	1.947
*REVENUE NEUTRAL RATE***							1.907
ASSESSED VALUATION		2,775,527		3,035,537			3,079,243
LOUISVILLE	8,343		10,000		21,344		
TOTAL TAX LEVIED	0.000	0.597	0.000	0.365		0.000	0.358
*REVENUE NEUTRAL RATE***							0.357
ASSESSED VALUATION		15,827,415		16,434,709			16,767,291
ST. CLERE	6,815		13,591		15,353		
TOTAL TAX LEVIED	0.000	2.031	6.000	1.722		6.000	1.695
*REVENUE NEUTRAL RATE***							1.684
ASSESSED VALUATION		2,954,615		3,482,896			3,560,725
TOTAL CEMETERIES EXPENDITURES	28,421		49,431		66,294	28,075	
OUTSTANDING INDEBTEDNESS							
January 1,	2022		2023		2024		
	0		0		0		

* Tax Rates are expressed in mills.
** *Revenue Neutral Rate as defined by KSA 79-2983*

Dana Henry
County Clerk

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

TABLE OF CONTENTS:

ADOPTED BUDGET	K.S.A.	PAGE NO.	2025 ADOPTED BUDGET: BUDGET AUTHORITY FOR EXPENDITURES	2025 ADOPTED BUDGET: AMOUNT OF 2024 AD VALOREM TAX	2025 ADOPTED BUDGET: 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	43,691,070	20,085,181	
BOND & INTEREST	10-113	35	4,882,847	0	
COURT TRUSTEE	23-497	36	625	0	
POTTAWATOMIE COUNTY 911	12-5362	37	441,272	0	
HISTORICAL SOCIETY	19-2651	38	178,706	54,075	
SPECIAL ALCOHOL PROGRAM	79-41a04	39	70,403	0	
SPECIAL PARKS & RECREATION	79-41a04	40	94,475	0	
TORT LIABILITY	75-6110	41	246,981	127,464	
SPECIAL NOXIOUS WEED	2-1318	44	295,904	0	
OFFENDER REGISTRATION	22-4904	47	41,557	0	
CONCEALED CARRY	75-7c05	48	27,186	0	
MUNICIPALITIES FIGHT ADDICTION	75-777	49	199,983	0	
NON-BUDGETED FUNDS - SPECIAL REVENUE		72-73			
NON-BUDGETED FUNDS - UTILITY RESERVE		74			
NON-BUDGETED FUNDS - MISCELLANEOUS RESERVE		75-76			
NON-BUDGETED FUNDS - CONSTRUCTION PROJECTS		77-78			
TOTAL COUNTY-WIDE EXPENDITURES			**50,171,010**	**20,266,720**	
FINAL COUNTY ASSESSED VALUATION					
REGIONAL LIBRARY	12-1234	42	528,642	504,133	
REGIONAL LIBRARY EMPLOYEE BENEFIT	12-16,102	43	62,409	59,574	
TOTAL REGIONAL LIBRARY			**591,051**	**563,707**	
FINAL ASSESSED VALUATION					
RURAL HIGHWAY SYSTEM	68-596	45-46	6,285,990	4,412,690	
FINAL ASSESSED VALUATION					
FIRE DISTRICTS:					
JOINT NO. 1 ST MARYS	19-3610	54	200	0	
NO. 2 HAVENSVILLE	19-3610	55	200	0	
JOINT NO. 3 ONAGA	19-3610	56-57	124,400	50,023	
JOINT NO. 4 WHEATON	19-3610	58	200	0	
NO. 5 BLUE TOWNSHIP	19-3610	59-60	575,605	377,054	
NO. 6 OLSBURG	19-3610	61	200	0	
NO. 7 WAMEGO	19-3610	62	200	0	
NO. 8 EMMETT	19-3610	63	200	0	
NO. 10 ST GEORGE	19-3610	64	2,000	0	
CONSOLIDATED FIRE NO. 1	12-3910	65-66	2,447,032	1,247,022	
TOTAL FIRE DISTRICTS			**3,150,237**	**1,674,099**	
UTILITIES:					
TIMBER CREEK WATER OPERATIONS	19-3541	50	396,856	0	
BLUE TOWNSHIP SEWER OPERATIONS	19-27a09	51	2,751,577	0	
BROOK RIDGE SEWER OPERATIONS	19-27a09	52	115,973	0	
FOSTORIA SEWER OPERATIONS	19-27a09	53	21,424	0	
TOTAL UTILITIES			**3,285,830**	**0**	
CEMETERIES:					
BELVUE	17-1330	67	12,971	6,000	
FAIRVIEW	17-1330	68	5,207	2,075	
HAVENSVILLE	17-1330	69	13,419	6,000	
LOUISVILLE	17-1330	70	21,344	6,000	
ST. CLERE	17-1330	71	15,353	6,000	
TOTAL CEMETERIES			**68,294**	**26,075**	
Combined Rate and Budget Hearing		79			

Countywide Revenue Neutral Rate	29.227
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: 9-9, 2024

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

, County Clerk

Governing Body