**CERTIFICATE**

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
**Chautauqua County**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 759,296 | 293,494 | 6.875 |
| Debt Service | 10-113 | | | | |
| Road & Bridge | 68-5,101 | | 1,460,143 | 999,796 | 23.421 |
| Appraiser's Cost | 19-436 | | 130,000 | 121,241 | 2.840 |
| Election | 25-2201a | | 77,900 | 73,248 | 1.716 |
| Employee Benefits | 12-16, 102 | | 1,140,000 | 864,517 | 20.252 |
| Fair | 2-129 | | 13,000 | 12,187 | .285 |
| Health | 65-204 | | 311,000 | 107,029 | 2.507 |
| Intellectual Disabilities | 19-4004 | | 20,000 | 18,192 | .426 |
| Law Enforcement/EMS | | | 1,059,462 | 903,049 | 21.155 |
| Mental Health | 19-4004 | | 42,000 | 38,420 | .900 |
| Noxious Weed | 2-1318 | | 44,875 | 22,449 | .526 |
| Service Program for the Eld | 12-1680 | | 65,000 | 60,184 | 1.410 |
| Special Bridge | 65-1135 | | 210,000 | 39,401 | .423 |
| Emergency Phone Equipment | | | 215,000 | | |
| Special Alcohol | | | 4,000 | | |
| Special Parks & Recreation | | | 2,000 | | |
| Solid Waste | | | 60,000 | | |
| Non-Budgeted Funds-A | | | | | |
| Non-Budgeted Funds-B | | | | | |
| Non-Budgeted Funds-C | | | | | |
| Non-Budgeted Funds-D | | | | | |
| **Totals** | | xxxxx | 5,613,676 | 3,553,208 | 83.236 |

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

| County Clerk's Use Only |
|---|
| 42,687,737 |
| Nov 1, 2025 Total Assessed Valuation |

Revenue Neutral Rate: 72.460

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

Attest: Oct 23 2025
County Clerk

John Blount Jr.
Governing Body

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

CPA Summary

**CERTIFICATE (2)**

| Table of Contents: | | Page No. | 2026 Proposed Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | November 1st Valuation | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|---|
| Special District Funds | K.S.A. | | | | | |
| Rural Fire District No. 1 | 19-3610 | | 131,255 | 26,139 | 11,603,166 | 2.253 |
| Rural Fire District No. 2 | 19-3610 | | 35,716 | 16,758 | 8,302,167 | 2.019 |
| Rural Fire District No. 3 | 19-3610 | | 26,609 | 16,700 | 3,507,329 | 4.761 |
| Rural Fire District No. 4 | 19-3610 | | 121,394 | 34,787 | 8,408,235 | 4.137 |
| Rural Fire District No. 5 | 19-3610 | | 27,149 | 8,092 | 2,515,289 | 3.217 |
| Rural Fire District No. 6 | 19-3610 | | 9,615 | 4,604 | 2,503,369 | 1.839 |
| Rural Fire District No. 8 | 19-3610 | | 29,835 | 11,531 | 2,456,925 | 4.693 |
| Ambulance District No. 1 | 65-6113 | | 52,250 | 41,735 | 9,888,187 | 4.221 |
| Ambulance District No. 2 | 65-6113 | | 146,250 | 121,000 | 32,799,550 | 3.689 |
| Round Mound Cemetery #1 | 17-1330 | | 28,373 | 11,176 | 2,721,761 | 4.106 |
| Peru Cemetery #2 | 17-1330 | | 31,105 | 7,260 | 2,026,001 | 3.583 |
| Fairview-Niotaze Cemetery #3 | 17-1330 | | 17,228 | 6,996 | 6,891,761 | 1.015 |
| Lafayette Cemetery #4 | 17-1330 | | 39,739 | 8,633 | 1,908,134 | 4.524 |
| Caneyville Cemetery #5 | 17-1330 | | 11,235 | 3,290 | 2,062,812 | 1.595 |
| Salt Creek Cemetery #6 | 17-1330 | | 8,310 | 3,216 | 2,503,369 | 1.285 |
| Hendricks Cemetery #7 | 17-1330 | | 5,973 | 5,407 | 1,116,134 | 4.844 |
| Riley-Washington Cemetery #8 | 17-1330 | | 8,092 | 5,122 | 1,593,044 | 3.215 |
| Sedan-Greenwood Cemetery #9 | 17-1330 | | 44,691 | 23,294 | 8,424,592 | 2.765 |
| Center Cemetery #11 | 17-1330 | | 17,189 | 4,056 | 2,508,428 | 1.617 |
| Oak Hill-Chautauqua Cemetery #13 | 17-1330 | | 22,132 | 5,605 | 2,662,883 | 2.105 |
| El Cado Cemetery #14 | 17-1330 | | 9,265 | 2,265 | 700,136 | 3.235 |
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| TOTALS | | xxxxxx | 823405 | 367666 | | |

Attest: Oct 23, 2025

County Clerk

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

**CPA Summary**

Chautauqua County 2026

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 24,666 | 2,196 | 35 | 159 | 107 | 17 |
| Debt Service | | | | | | |
| Road & Bridge | 740,942 | 66,029 | 1,064 | 4,769 | 3,225 | 485 |
| Appraiser's Cost | 114,120 | 10,170 | 164 | 734 | 497 | 75 |
| Election | 55,823 | 4,975 | 80 | 359 | 243 | 37 |
| Employee Benefits | 916,467 | 81,671 | 1,316 | 5,899 | 3,989 | 600 |
| Fair | 9,225 | 822 | 13 | 59 | 40 | 6 |
| Health | 155,076 | 13,820 | 223 | 998 | 675 | 102 |
| Intellectual Disabilities | 18,454 | 1,645 | 26 | 119 | 80 | 12 |
| Law Enforcement/EMS | 891,521 | 79,448 | 1,280 | 5,738 | 3,880 | 584 |
| Mental Health | 38,877 | 3,465 | 56 | 250 | 169 | 25 |
| Noxious Weed | | | | | | |
| Service Program for the Elc | 51,764 | 4,613 | 74 | 333 | 225 | 34 |
| Special Bridge | 89,123 | 7,942 | 128 | 574 | 388 | 58 |
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| TOTAL | 3,106,058 | 276,796 | 4,459 | 19,991 | 13,518 | 2,035 |

County Treas Motor Vehicle Estimate 276,796

County Treas Recreational Vehicle Estimate 4,459

County Treas 16/20M Vehicle Estimate 19,991

County Treas Commercial Vehicle Tax Estimate 13,518

County Treas Watercraft Tax Estimate 2,035

Motor Vehicle Factor 0.08911

Recreational Vehicle Factor 0.00144

16/20M Vehicle Factor 0.00644

Commercial Vehicle Factor 0.00435

Watercraft Factor 0.00066

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | - | - | - | KSA 19-119 |
| General | Capital Improvement | - | - | - | KSA 19-120 |
| Appraiser | Equipment Reserve | 18,000 | - | - | KSA 19-119 |
| Employee Benefit | Health Insurance Claims | - | - | - | KSA 12-16,102 |
| Road & Bridge | Special Machinery | 60,000 | - | - | KSA 68-141g |
| Road & Bridge | Special Bridge | 60,000 | - | - | KSA 68-141g |
| Law Enforcement/EMS | Equipment Reserve | - | - | - | KSA 19-119 |
| Jail Sales | Capital Improvement | - | - | - | KSA 19-120 |
| Special Auto | General | - | - | - | KSA 8-145 |
| Solid Waste | General | - | 125,000 | - | Commission |
| Solid Waste | Road and Bridge | - | 275,000 | 50,000 | Commission |
| Noxious Weed | Equipment Reserve | 10000 | | - | K.S.A. 19-119 |
| Health | Equipment Reserve | 40000 | | - | K.S.A. 19-119 |
| | | | | | |
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| | | | | | |
| | Total | 188000 | 400000 | 50000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 188000 | 400000 | 50000 | |

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

Chautauqua County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
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| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Chautauqua County

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| 2016 Caterpillar Motor Grader | 4/11/2022 | 60 | 2.75 | 195,000 | 119,547 | 38,767 | 39,842 |
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| | | | | **Totals** | **119,547** | **38,767** | **39,842** |

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

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 128,627 | 142,839 | 24,946 |
| Receipts: | | | |
| Ad Valorem Tax | 209,360 | 24,666 | xxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,836 | | |
| Motor Vehicle Tax | 16,995 | 17,324 | 2,196 |
| Recreational Vehicle Tax | 296 | 309 | 35 |
| 16/20M Vehicle Tax | 0 | 1,411 | 159 |
| Commercial Vehicle Tax | 866 | 779 | 107 |
| Watercraft Tax | 0 | 146 | 17 |
| Gross Earnings (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| County Wide Sales Tax | 273,175 | 300,000 | 300,000 |
| Local Alcoholic Liquor | 4,012 | 2,000 | 2,000 |
| Mineral Production Tax | 2,659 | 5,000 | 5,000 |
| Interest on Delinquent Taxes | 26,590 | 30,000 | 30,000 |
| Licenses, Fees and Property | 25,548 | 30,000 | 30,000 |
| Prisoner Board | 3,090 | 13,000 | 13,000 |
| Transfer from Special Auto Fund | 0 | 500 | 500 |
| Transfer from Solid Waste | 0 | 125,000 | 0 |
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| In Lieu of Taxes (IRB) | 1,111 | | |
| Interest on Idle Funds | 41,139 | 50,000 | 50,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 36,168 | 15,000 | 15,000 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **643,845** | **615,135** | **448,014** |
| **Resources Available:** | **772,472** | **757,974** | **472,960** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 772,472 | 757,974 | 472,960 |
| Expenditures: | | | |
| County Commission | 89,243 | 100,000 | 100,000 |
| County Clerk | 74,680 | 81,400 | 88,400 |
| County Treasurer | 86,099 | 99,596 | 99,596 |
| Register of Deeds | 64,140 | 72,000 | 72,800 |
| District Court | 13,640 | 30,000 | 28,000 |
| Court Fees | 8,081 | 30,000 | 30,000 |
| Courthouse General | 134,915 | 134,850 | 142,850 |
| County Counselor | 18,575 | 19,500 | 19,500 |
| Human Resources | 44,259 | 47,700 | 47,800 |
| Emergency Preparedness | 38,785 | 38,582 | 40,600 |
| Indigent Unclaimed Burial/Coroner | 11,421 | 20,000 | 20,000 |
| County Building Maintenance | 12,500 | 25,000 | 25,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
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| 0 | 0 | 0 | 0 |
| **Subtotal** | 596,338 | 698,628 | 714,546 |
| Animal Shelter | 5,750 | 3,000 | 5,750 |
| Historical Society/Genealogical Society | 7,000 | 7,000 | 7,000 |
| Conservation District | 17,400 | 17,400 | 25,000 |
| Rural Opportunity Zone | 1,500 | 1,500 | 1,500 |
| Economic Development | 1,645 | 2,500 | 2,500 |
| SART Testing | | 3,000 | 3,000 |
| Cash Over and Short | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **629,633** | **733,028** | **759,296** |
| Unencumbered Cash Balance Dec 31 | 142,839 | 24,946 | xxxxxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 776,823 | 780,858 | 759,296 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 759,296 |
| | | Tax Required | 286,336 |
| | Delinquent Comp Rate: | 2.5% | 7,158 |
| | | Amount of 2025 Ad Valorem Tax | 293,494 |

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| County Commission | | | |
| Personnel Services | 26,435 | 30,000 | 30,000 |
| Contractual Services | 65,117 | 70,000 | 70,000 |
| Commodities | 0 | 2,000 | 2,000 |
| Capital Outlay | 0 | 0 | 0 |
| Reimbursed Expenses | (2,309) | (2,000) | (2,000) |
| Total | 89,243 | 100,000 | 100,000 |
| County Clerk | | | |
| Personnel Services | 49,350 | 65,000 | 66,000 |
| Contractual Services | 22,052 | 18,000 | 20,000 |
| Commodities | 127 | 2,400 | 2,400 |
| Capital Outlay | 7,657 | | |
| Reimbursed Expenses | (4,506) | (4,000) | 0 |
| Total | 74,680 | 81,400 | 88,400 |
| County Treasurer | | | |
| Personnel Services | 62,436 | 72,936 | 72,936 |
| Contractual Services | 18,036 | 24,000 | 24,000 |
| Commodities | 6,341 | 2,160 | 2,160 |
| Capital Outlay | 0 | 500 | 500 |
| Reimbursed Expenses | (714) | | |
| Total | 86,099 | 99,596 | 99,596 |
| Register of Deeds | | | |
| Personnel Services | 58,555 | 62,000 | 62,000 |
| Contractual Services | 3,891 | 5,000 | 5,200 |
| Commodities | 2,477 | 3,000 | 3,500 |
| Capital Outlay | 0 | 2,000 | 2,100 |
| Reimbursed Expenses | (783) | | |
| Total | 64,140 | 72,000 | 72,800 |
| District Court | | | |
| Contractual Services | 9,727 | 21,900 | 20,000 |
| Commodities | 2,820 | 5,100 | 5,000 |
| Capital Outlay | 1,136 | 3,000 | 3,000 |
| Transfers Out | | | |
| Reimbursed Expenses | (43) | | |
| Total | 13,640 | 30,000 | 28,000 |
| Court Fees | | | |
| Contractual Services | 13,055 | 30,000 | 30,000 |
| Reimbursed Expenses | (4,974) | | |
| | | | |
| | | | |
| Total | 8,081 | 30,000 | 30,000 |
| Courthouse General | | | |
| Personnel Services | 30,555 | 36,050 | 36,050 |
| Contractual Services | 108,161 | 86,800 | 86,800 |
| Commodities | 5,023 | 20,000 | 20,000 |
| Capital Outlay | | | |
| Reimbursed Expenses | (8,824) | (8,000) | 0 |
| Total | 134,915 | 134,850 | 142,850 |
| County Counselor | | | |
| Personnel Services | 18,260 | 19,000 | 19,000 |
| Contractual Services | 315 | 300 | 300 |
| Commodities | | 200 | 200 |
| Capital Outlay | | | |
| Reimbursed Expenses | | | |
| Total | 18,575 | 19,500 | 19,500 |
| | | | |
| Total - Page 6b | **489,373** | **567,346** | **581,146** |

Chautauqua County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Human Resources | | | |
| Personnel Services | 37,650 | 38,500 | 38,800 |
| Contractual Services | 6,199 | 8,000 | 8,000 |
| Commodities | 425 | 1,100 | 1,000 |
| Capital Outlay | 0 | 100 | |
| Operating Transfers Out | 0 | | |
| Reimbursed Expenses | (15) | | |
| Total | 44,259 | 47,700 | 47,800 |
| Emergency Preparedness | | | |
| Personnel Services | 27,812 | 25,000 | 27,000 |
| Contractual Services | 8,349 | 9,000 | 9,000 |
| Commodities | 2,624 | 4,082 | 4,100 |
| Capital Outlay | 0 | 500 | 500 |
| Operating Transfers Out | 0 | | |
| Reimbursed Expenses | 0 | | |
| Total | 38,785 | 38,582 | 40,600 |
| Indigent Unclaimed Burial/Coroner | | | |
| Contractual Services | 11,421 | 20,000 | 20,000 |
| Reimbursed Expenses | | | |
| | | | |
| | | | |
| Total | 11,421 | 20,000 | 20,000 |
| County Building Maintenance | | | |
| Capital Outlay | 12,500 | 25,000 | 25,000 |
| Operating Transfers Out | | | |
| | | | |
| | | | |
| Total | 12,500 | 25,000 | 25,000 |
| | | | |
| Personnel Services | | | |
| Contractual Services | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Personnel Services | | | |
| Contractual Services | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Personnel Services | | | |
| Contractual Services | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Personnel Services | | | |
| Contractual Services | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6c | **106,965** | **131,282** | **133,400** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Contractual | | | |
| Judgments | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6f | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 489,373 | 567,346 | 581,146 |
| | | | |
| Total - Page 6c | 106,965 | 131,282 | 133,400 |
| | | | |
| Total - Page 6d | 0 | 0 | 0 |
| | | | |
| Total - Page 6e | 0 | 0 | 0 |
| | | | |
| Total Detail Expenditures** | **596,338** | **698,628** | **714,546** |

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

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Road & Bridge** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 322,261 | 195,427 | 154,160 |
| Receipts: | | | |
| Ad Valorem Tax | 813,611 | 740,942 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 13,859 | | |
| Motor Vehicle Tax | 80,972 | 70,618 | 66,029 |
| Recreational Vehicle Tax | 1,417 | 1,257 | 1,064 |
| 16/20M Vehicle Tax | 6,113 | 5,759 | 4,769 |
| Commercial Vehicle Tax | 3,995 | 3,183 | 3,225 |
| Watercraft Tax | 646 | 595 | 485 |
| Special City & County Highway | 256,575 | 203,522 | 205,000 |
| In Lieu of Tax | 370 | 0 | 0 |
| Transfer from Solid Waste | 0 | 275,000 | 50,000 |
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| Reimbursements | 18 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 13 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,177,589** | **1,300,876** | **330,572** |
| **Resources Available:** | **1,499,850** | **1,496,303** | **484,732** |

Chautauqua County 2026

**FUND PAGE - ROAD**

| Adopted Budget<br>Road & Bridge | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 1,499,850 | 1,496,303 | 484,732 |
| Expenditures from detail page: | | | |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 0 | 0 | 0 |
| Personnel Services | 365,773 | 375,000 | 493,000 |
| Contractual Services | 72,061 | 49,000 | 49,000 |
| Commodities | 690,872 | 843,143 | 843,143 |
| Capital Outlay | 55,717 | 75,000 | 75,000 |
| Transfers Out | 120,000 | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,304,423** | **1,342,143** | **1,460,143** |
| Unencumbered Cash Balance Dec 31 | 195,427 | 154,160 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,417,143 | 1,417,143 | 1,460,143 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,460,143 |
| | | Tax Required | 975,411 |
| | Delinquent Comp Rate: | 2.5% | 24,385 |
| | | Amount of 2025 Ad Valorem Tax | 999,796 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Appraiser's Cost** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,906 | 3,125 | 76 |
| Receipts: | | | |
| Ad Valorem Tax | 113,234 | 114,120 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,687 | | |
| Motor Vehicle Tax | 9,376 | 9,828 | 10,170 |
| Recreational Vehicle Tax | 165 | 175 | 164 |
| 16/20 M Vehicle Tax | 823 | 802 | 734 |
| Commercial Vehicle Tax | 442 | 443 | 497 |
| Watercraft Tax | 71 | 83 | 75 |
| Officer Fees | 239 | 500 | |
| Reimbursements | 120 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **126,157** | **125,951** | **11,640** |
| **Resources Available:** | **131,063** | **129,076** | **11,716** |
| Expenditures: | | | |
| Personnel Services | 75,136 | 80,000 | 80,000 |
| Contractual Services | 31,626 | 40,000 | 40,000 |
| Commodities | 3,176 | 5,000 | 5,000 |
| Capital Outlay | | 4,000 | 5,000 |
| Operating Transfers Out | 18,000 | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **127,938** | **129,000** | **130,000** |
| Unencumbered Cash Balance Dec 31 | 3,125 | 76 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 130,000 | 130,000 | 130,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 130,000 |
| | | Tax Required | 118,284 |
| | Delinquent Comp Rate: | 2.5% | 2,957 |
| | | Amount of 2025 Ad Valorem Tax | 121,241 |

| Adopted Budget **Election** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,416 | 6,077 | 745 |
| Receipts: | | | |
| Ad Valorem Tax | 62,418 | 55,823 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 823 | | |
| Motor Vehicle Tax | 4,709 | 5,417 | 4,975 |
| Recreational Vehicle Tax | 83 | 96 | 80 |
| 16/20 M Vehicle Tax | 473 | 442 | 359 |
| Commercial Vehicle Tax | 211 | 244 | 243 |
| Watercraft Tax | 34 | 46 | 37 |
| | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **68,751** | **62,068** | **5,694** |
| **Resources Available:** | **78,167** | **68,145** | **6,439** |
| Expenditures: | | | |
| Personnel Services | 32,996 | 34,000 | 35,500 |
| Contractual Services | 47,540 | 25,000 | 34,000 |
| Commodities | 1,119 | 8,400 | 8,400 |
| Capital Outlay | | | |
| Reimbursed Expenses | -9,565 | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **72,090** | **67,400** | **77,900** |
| Unencumbered Cash Balance Dec 31 | 6,077 | 745 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 73,000 | 75,400 | 77,900 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 77,900 |
| | | Tax Required | 71,461 |
| | Delinquent Comp Rate: | 2.5% | 1,787 |
| | | Amount of 2025 Ad Valorem Tax | 73,248 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 208,259 | 148,550 | 203,094 |
| Receipts: | | | |
| Ad Valorem Tax | 830,271 | 916,467 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 13,186 | | |
| Motor Vehicle Tax | 73,457 | 72,061 | 81,671 |
| Recreational Vehicle Tax | 1,287 | 1,283 | 1,316 |
| 16/20 M Vehicle Tax | 5,748 | 5,877 | 5,899 |
| Commercial Vehicle Tax | 3,588 | 3,248 | 3,989 |
| Watercraft Tax | 579 | 608 | 600 |
| | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **928,116** | **999,544** | **93,475** |
| **Resources Available:** | **1,136,375** | **1,148,094** | **296,569** |
| Expenditures: | | | |
| Personnel Services | 998,472 | 960,000 | 1,140,000 |
| Reimbursed Expenses | -10,647 | -15,000 | |
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| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **987,825** | **945,000** | **1,140,000** |
| Unencumbered Cash Balance Dec 31 | 148,550 | 203,094 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,125,000 | 1,110,000 | 1,140,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,140,000 |
| | | Tax Required | 843,431 |
| | Delinquent Comp Rate: | 2.5% | 21,086 |
| | | Amount of 2025 Ad Valorem Tax | 864,517 |

Adopted Budget

| **Fair** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 104 | 60 | 170 |
| Receipts: | | | |
| Ad Valorem Tax | 8,851 | 9,225 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 146 | | |
| Motor Vehicle Tax | 834 | 767 | 822 |
| Recreational Vehicle Ta | 15 | 14 | 13 |
| 16/20 M Vehicle Tax | 62 | 63 | 59 |
| Commercial Vehicle Tax | 41 | 35 | 40 |
| Watercraft Tax | 7 | 6 | 6 |
| | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **9,956** | **10,110** | **940** |
| **Resources Available:** | **10,060** | **10,170** | **1,110** |
| Expenditures: | | | |
| Personnel Services | 10,000 | 10,000 | 13,000 |
| | | | |
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| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **10,000** | **10,000** | **13,000** |
| Unencumbered Cash Balance Dec 31 | 60 | 170 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 10,000 | 10,000 | 13,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 13,000 |
| | | Tax Required | 11,890 |
| | Delinquent Comp Rate: | 2.5% | 297 |
| | | Amount of 2025 Ad Valorem Tax | 12,187 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 164,858 | 44,964 | 60,763 |
| Receipts: | | | |
| Ad Valorem Tax | 27,209 | 155,076 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,450 | | |
| Motor Vehicle Tax | 14,259 | 2,362 | 13,820 |
| Recreational Vehicle Tax | 250 | 42 | 223 |
| 16/20 M Vehicle Tax | 1,075 | 193 | 998 |
| Commercial Vehicle Tax | 704 | 106 | 675 |
| Watercraft Tax | 114 | 20 | 102 |
| Intergovernmental | 81,788 | 90,000 | 90,000 |
| Service Fees | 33,635 | 40,000 | 40,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **161,484** | **287,799** | **145,818** |
| **Resources Available:** | **326,342** | **332,763** | **206,581** |
| Expenditures: | | | |
| Personnel Services | 189,899 | 200,000 | 234,000 |
| Contractual Services | 25,534 | 33,000 | 33,000 |
| Commodities | 25,945 | 39,000 | 44,000 |
| Transfers Out | 40,000 | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **281,378** | **272,000** | **311,000** |
| Unencumbered Cash Balance Dec 31 | 44,964 | 60,763 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 311,000 | 311,000 | 311,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 311,000 |
| | | Tax Required | 104,419 |
| | Delinquent Comp Rate: | 2.5% | 2,610 |
| | | Amount of 2025 Ad Valorem Tax | 107,029 |

| Adopted Budget **Intellectual Disabilities** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 200 | 147 | 370 |
| Receipts: | | | |
| Ad Valorem Tax | 17,702 | 18,454 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 294 | | |
| Motor Vehicle Tax | 1,692 | 1,535 | 1,645 |
| Recreational Vehicle Ta | 30 | 27 | 26 |
| 16/20 M Vehicle Tax | 134 | 125 | 119 |
| Commercial Vehicle Tax | 82 | 69 | 80 |
| Watercraft Tax | 13 | 13 | 12 |
| | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **19,947** | **20,223** | **1,882** |
| **Resources Available:** | **20,147** | **20,370** | **2,252** |
| Expenditures: | | | |
| Contractual Services | 20,000 | 20,000 | 20,000 |
| | | | |
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| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **20,000** | **20,000** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 147 | 370 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 20,000 | 20,000 | 20,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 20,000 |
| | | Tax Required | 17,748 |
| | Delinquent Comp Rate: | 2.5% | 444 |
| | | Amount of 2025 Ad Valorem Tax | 18,192 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Law Enforcement/EMS** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 168,686 | 117,216 | 87,509 |
| Receipts: | | | |
| Ad Valorem Tax | 719,268 | 891,521 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 14,044 | | |
| Motor Vehicle Tax | 84,095 | 62,430 | 79,448 |
| Recreational Vehicle Tax | 1,469 | 1,112 | 1,280 |
| 16/20 M Vehicle Tax | 6,002 | 5,091 | 5,738 |
| Commercial Vehicle Tax | 4,211 | 2,814 | 3,880 |
| Watercraft Tax | 681 | 526 | 584 |
| Officer Fees | 2,855 | | |
| Interest on Idle Funds | 4,334 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **836,959** | **963,494** | **90,930** |
| **Resources Available:** | **1,005,645** | **1,080,710** | **178,439** |
| Expenditures: | | | |
| **County Attorney** | | | |
| Personnel Services | 65,951 | 97,200 | 97,200 |
| Contractual Services | 17,896 | 13,000 | 13,000 |
| Commodities | 1,293 | 2,000 | 2,000 |
| Capital Outlay | | | |
| Transfers Out | | | |
| **Total** | **85,140** | **112,200** | **112,200** |
| **Sheriff** | | | |
| Personnel Services | 250,847 | 237,930 | 265,000 |
| Contractual Services | 30,285 | 50,200 | 50,200 |
| Commodities | 38,337 | 45,000 | 45,000 |
| Capital Outlay | | 4,700 | 4,700 |
| Operating Transfers | | | |
| Reimbursed Expenses | -1,853 | | |
| **Total** | **317,616** | **337,830** | **364,900** |
| **Jail** | | | |
| Personnel Services | 207,607 | 175,100 | 200,000 |
| Contractual Services | 32,113 | 28,000 | 32,000 |
| Commodities | 56,458 | 76,650 | 76,650 |
| Capital Outlay | | 10,500 | 10,500 |
| Operating Transfers | 1,790 | | |
| Reimbursed Expenses | -3,166 | | |
| **Total** | **294,802** | **290,250** | **319,150** |
| **Dispatch** | | | |
| Personnel Services | 133,557 | 169,950 | 180,000 |
| Contractual Services | 23,116 | 15,642 | 15,642 |
| Commodities | 2,766 | 5,000 | 5,000 |
| Capital Outlay | - | 6,500 | 6,500 |
| **Total** | **159,439** | **197,092** | **207,142** |
| **Juvenile Detention** | | | |
| Contractual Services | 31,432 | 55,829 | 56,070 |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **888,429** | **993,201** | **1,059,462** |
| Unencumbered Cash Balance Dec 31 | 117,216 | 87,509 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 952,730 | 993,201 | 1,059,462 |
| | | Non-Appropriated Balance | |
| | | ture/Non-Appr Balance | 1,059,462 |
| | | Tax Required | 881,023 |
| | | Delinquent Comp Rate: 2.5% | 22,026 |
| | | Amount of 2025 Ad Valorem Tax | 903,049 |

| Adopted Budget **Mental Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 276 | 0 | 552 |
| Receipts: | | | |
| Ad Valorem Tax | 36,739 | 38,877 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 502 | | |
| Motor Vehicle Tax | 2,928 | 3,187 | 3,465 |
| Recreational Vehicle Tax | 51 | 57 | 56 |
| 16/20 M Vehicle Tax | 201 | 260 | 250 |
| Commercial Vehicle Tax | 148 | 144 | 169 |
| Watercraft Tax | 24 | 27 | 25 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **40,593** | **42,552** | **3,965** |
| **Resources Available:** | **40,869** | **42,552** | **4,517** |
| Expenditures: | | | |
| Contractual Services | 40,869 | 42,000 | 42,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **40,869** | **42,000** | **42,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 552 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 41,000 | 42,000 | 42,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 42,000 |
| | | Tax Required | 37,483 |
| | | Delinquent Comp Rate: 2.5% | 937 |
| | | Amount of 2025 Ad Valorem Tax | 38,420 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 34,861 | 55,979 | 22,974 |
| Receipts: | | | |
| Ad Valorem Tax | 68,178 | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 928 | | |
| Motor Vehicle Tax | 5,540 | 5,916 | |
| Recreational Vehicle Tax | 98 | 105 | |
| 16/20 M Vehicle Tax | 503 | 482 | |
| Commercial Vehicle Tax | 258 | 267 | |
| Watercraft Tax | 42 | 50 | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **75,547** | **6,820** | **0** |
| **Resources Available:** | **110,408** | **62,799** | **22,974** |
| Expenditures: | | | |
| Personnel Services | 30,179 | 33,500 | 33,500 |
| Contractual Services | 4,303 | 1,500 | 1,500 |
| Commodities | 44,017 | 38,325 | 38,375 |
| Capital Outlay | | 1,500 | 1,500 |
| Operating Transfers | 10,000 | | |
| Reimbursements | -34,070 | -35,000 | -30,000 |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **54,429** | **39,825** | **44,875** |
| Unencumbered Cash Balance Dec 31 | 55,979 | 22,974 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 74,875 | 39,825 | 44,875 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 44,875 |
| | | Tax Required | 21,901 |
| | Delinquent Comp Rate: | 2.5% | 548 |
| | | Amount of 2025 Ad Valorem Tax | 22,449 |

| Adopted Budget **Service Program for the Elderly** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 383 | 257 | 1,005 |
| Receipts: | | | |
| Ad Valorem Tax | 39,828 | 51,764 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 660 | | |
| Motor Vehicle Tax | 3,808 | 3,455 | 4,613 |
| Recreational Vehicle Tax | 67 | 62 | 74 |
| 16/20 M Vehicle Tax | 294 | 282 | 333 |
| Commercial Vehicle Tax | 187 | 156 | 225 |
| Watercraft Tax | 30 | 29 | 34 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **44,874** | **55,748** | **5,279** |
| **Resources Available:** | **45,257** | **56,005** | **6,284** |
| Expenditures: | | | |
| Contractual Services | 45,000 | 55,000 | 65,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **45,000** | **55,000** | **65,000** |
| Unencumbered Cash Balance Dec 31 | 257 | 1,005 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 45,000 | 55,000 | 65,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 65,000 |
| | | Tax Required | 58,716 |
| | Delinquent Comp Rate: | 2.5% | 1,468 |
| | | Amount of 2025 Ad Valorem Tax | 60,184 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Special Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 244,318 | 276,421 | 162,470 |
| Receipts: | | | |
| Ad Valorem Tax | 69,196 | 89,123 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,766 | | |
| Motor Vehicle Tax | 9,869 | 6,007 | 7,942 |
| Recreational Vehicle Tax | 173 | 107 | 128 |
| 16/20 M Vehicle Tax | 756 | 490 | 574 |
| Commercial Vehicle Tax | 485 | 271 | 388 |
| Watercraft Tax | 78 | 51 | 58 |
| Transfers In | 60,000 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **142,323** | **96,049** | **9,090** |
| **Resources Available:** | **386,641** | **372,470** | **171,560** |
| Expenditures: | | | |
| Personnel Services | | | |
| Contractual Services | 86,499 | 156,800 | 156,800 |
| Commodities | 36,028 | 53,200 | 53,200 |
| Capital Outlay | 7,000 | | |
| Reimbursed Expenses | -19,307 | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **110,220** | **210,000** | **210,000** |
| Unencumbered Cash Balance Dec 31 | 276,421 | 162,470 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 210,000 | 210,000 | 210,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 210,000 |
| | | Tax Required | 38,440 |
| | Delinquent Comp Rate: | 2.5% | 961 |
| | | Amount of 2025 Ad Valorem Tax | 39,401 |

| Adopted Budget **0** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 2.5% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Emergency Phone Equipment** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 148,361 | 172,773 | 157,773 |
| Receipts: | | | |
| Emergency Telephone Tax | 65,023 | 60,000 | 60,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **65,023** | **60,000** | **60,000** |
| **Resources Available:** | **213,384** | **232,773** | **217,773** |
| Expenditures: | | | |
| Contractual Services | 39,329 | 70,000 | 210,000 |
| Commodities | 1,282 | 5,000 | 5,000 |
| Capital Outlay | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **40,611** | **75,000** | **215,000** |
| Unencumbered Cash Balance Dec 31 | 172,773 | 157,773 | 2,773 |
| 2024/2025/2026 Budget Authority Amount: | 75,000 | 75,000 | 215,000 |

Adopted Budget

| **Special Alcohol** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 481 | 1,028 | 1,028 |
| Receipts: | | | |
| Liquor Tax | 4,339 | 4,000 | 4,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,339** | **4,000** | **4,000** |
| **Resources Available:** | **4,820** | **5,028** | **5,028** |
| Expenditures: | | | |
| Contractual Services | 3,792 | 4,000 | 4,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **3,792** | **4,000** | **4,000** |
| Unencumbered Cash Balance Dec 31 | 1,028 | 1,028 | 1,028 |
| 2024/2025/2026 Budget Authority Amount: | 4,500 | 4,000 | 4,000 |

**CPA Summary**

Chautauqua County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Parks & Recreation** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,251 | 773 | 273 |
| Receipts: | | | |
| Liquor Tax | 2,522 | 2,000 | 2,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **2,522** | **2,000** | **2,000** |
| **Resources Available:** | **3,773** | **2,773** | **2,273** |
| Expenditures: | | | |
| Contractual Services | 3,000 | 2,500 | 2,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **3,000** | **2,500** | **2,000** |
| Unencumbered Cash Balance Dec 31 | 773 | 273 | 273 |
| 2024/2025/2026 Budget Authority Amount: | 3,000 | 2,500 | 2,000 |

Adopted Budget

| **Solid Waste** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 235,373 | 505,502 | 60,502 |
| Receipts: | | | |
| Special Assessments | 7,587 | 0 | |
| Service Fees | 335,390 | 1,000 | 0 |
| Sale of Equipment | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 7,676 | | |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **350,653** | **1,000** | **0** |
| **Resources Available:** | **586,026** | **506,502** | **60,502** |
| Expenditures: | | | |
| Personnel Services | 40,432 | 43,000 | 0 |
| Contractual Services | 28,094 | 3,000 | 10,000 |
| Commodities | 11,998 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Transfer to General | | 125,000 | |
| Transfer to Road and Bridge | | 275,000 | 50,000 |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **80,524** | **446,000** | **60,000** |
| Unencumbered Cash Balance Dec 31 | 505,502 | 60,502 | 502 |
| 2024/2025/2026 Budget Authority Amount: | 315,000 | 446,000 | 60,000 |

**CPA Summary**

Chautauqua County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: CDBG Micro Loan Fund | | (2) Fund Name: County Clerk Tech Fund | | (3) Fund Name: County Treas Tech Fund | | (4) Fund Name: Diversion Fees Fund | | (5) Fund Name: Drug Forfeiture Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 911 | Cash Balance Jan 1 | 5,607 | Cash Balance Jan 1 | 1,209 | Cash Balance Jan 1 | 16,201 | Cash Balance Jan 1 | 112 | 24,040 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Officer Fees | 907 | Officer Fees | 906 | Officer Fees | 3,900 | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 907 | Total Receipts | 906 | Total Receipts | 3,900 | Total Receipts | 0 | 5,713 |
| Resources Available: | 911 | Resources Available: | 6,514 | Resources Available: | 2,115 | Resources Available: | 20,101 | Resources Available: | 112 | 29,753 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Contractual Services | 1,136 | Commodities | 135 | Contractual | 0 | | | |
| | | | | Contractual Services | 0 | | | | | |
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| Total Expenditures | 0 | Total Expenditures | 1,136 | Total Expenditures | 135 | Total Expenditures | 0 | Total Expenditures | 0 | 1,271 |
| Cash Balance Dec 31 | 911 | Cash Balance Dec 31 | 5,378 | Cash Balance Dec 31 | 1,980 | Cash Balance Dec 31 | 20,101 | Cash Balance Dec 31 | 112 | **28,482** ** |
| | | | | | | | | | | **28,482** ** |

**Note: These two block figures should agree.

**CPA Summary**

Chautauqua County

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: Employee Benefit Trust Fund | | (2) Fund Name: LATCF | | (3) Fund Name: Pros Atty Check Fees Fund | | (4) Fund Name: Pros Atty Training Fund | | (5) Fund Name: Reg of Deeds Tech Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,258 | Unencumbered Cash Balance Jan 1 | 69,465 | Unencumbered Cash Balance Jan 1 | 1,004 | Unencumbered Cash Balance Jan 1 | 5,518 | Unencumbered Cash Balance Jan 1 | 10,380 | Total 88,625 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Payroll Withholdings | 3,600 | Miscellaneous | 0 | | | Officer Fees | 450 | Officer Fees | 3,626 | |
| Total Receipts | 3,600 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 450 | Total Receipts | 3,626 | 7,676 |
| Resources Available: | 5,858 | Resources Available: | 69,465 | Resources Available: | 1,004 | Resources Available: | 5,968 | Resources Available: | 14,006 | 96,301 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personnal Services | 3,600 | Contractual Services | 7,092 | | | Contractual Services | 0 | Personnel Services | 2,477 | |
| | | | | | | | | Contractual Services | 0 | |
| Total Expenditures | 3,600 | Total Expenditures | 7,092 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 2,477 | 13,169 |
| Cash Balance Dec 31 | 2,258 | Cash Balance Dec 31 | 62,373 | Cash Balance Dec 31 | 1,004 | Cash Balance Dec 31 | 5,968 | Cash Balance Dec 31 | 11,529 | **83,132** ** |
| | | | | | | | | | | **83,132** ** |

**Note: These two block figures should agree.

**CPA Summary**

Chautauqua County

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: Special Auto Fund | | (2) Fund Name: Special Capital Imp Fund | | (3) Fund Name: Special Equip Reserve Fund | | (4) Fund Name: Special Highway Fund | | (5) Fund Name: Special Machinery Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 413,194 | Cash Balance Jan 1 | 564,284 | Cash Balance Jan 1 | 50,000 | Cash Balance Jan 1 | 420,309 | 1,447,787 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Officer Fees | 34,256 | Operating Transfers | | Transfers In | 68,000 | | | Transfers In | 60,000 | |
| Reimbursements | 5 | | | Sale of Surplus Property | 7,657 | | | | | |
| | | | | | | | | | | |
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| Total Receipts | 34,261 | Total Receipts | 0 | Total Receipts | 75,657 | Total Receipts | 0 | Total Receipts | 60,000 | 169,918 |
| Resources Available: | 34,261 | Resources Available: | 413,194 | Resources Available: | 639,941 | Resources Available: | 50,000 | Resources Available: | 480,309 | 1,617,705 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personnal Services | 30,611 | Capital Outlay | 40,285 | Equipment | 44,563 | | | Contractual Services | 127,499 | |
| Contractual Services | 1,272 | | | | | | | Reimbursements | - | |
| Commodities | 1,414 | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 33,297 | Total Expenditures | 40,285 | Total Expenditures | 44,563 | Total Expenditures | 0 | Total Expenditures | 127,499 | 245,644 |
| Cash Balance Dec 31 | 964 | Cash Balance Dec 31 | 372,909 | Cash Balance Dec 31 | 595,378 | Cash Balance Dec 31 | 50,000 | Cash Balance Dec 31 | 352,810 | **1,372,061** ** |
| | | | | | | | | | | **1,372,061** ** |

**Note: These two block figures should agree.

**CPA Summary**

Chautauqua County

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-D

| (1) Fund Name: Victim Witness Program Fun | | (2) Fund Name: Health Ins Claims Fund | | (3) Fund Name: Spec Law Enforce Trust Fun | | (4) Fund Name: No Fund Warrants Fund | | (5) Fund Name: ARPA Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 5,770 | Cash Balance Jan 1 | 321,315 | Cash Balance Jan 1 | 16,818 | Cash Balance Jan 1 | 34,857 | Cash Balance Jan 1 | 76,501 | 455,261 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Miscellaneous | 387,867 | Officer Fees | 6,942 | Taxes | 12 | Intergovernmental | 0 | |
| | | | | Reimbursed Expenses | 8,861 | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 387,867 | Total Receipts | 15,803 | Total Receipts | 12 | Total Receipts | 0 | 403,682 |
| Resources Available: | 5,770 | Resources Available: | 709,182 | Resources Available: | 32,621 | Resources Available: | 34,869 | Resources Available: | 76,501 | 858,943 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Contractual Services | 275,640 | Contractual Services | 2,650 | | | Contractual Services | 6,313 | |
| | | Reimbursements | -87,405 | Commodities | 3,504 | | | Other Expenditures | 60,724 | |
| | | | | Reimbursements | | | | | | |
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| Total Expenditures | 0 | Total Expenditures | 188,235 | Total Expenditures | 6,154 | Total Expenditures | 0 | Total Expenditures | 67,037 | 261,426 |
| Cash Balance Dec 31 | 5,770 | Cash Balance Dec 31 | 520,947 | Cash Balance Dec 31 | 26,467 | Cash Balance Dec 31 | 34,869 | Cash Balance Dec 31 | 9,464 | **597,517** ** |
| | | | | | | | | | | **597,517** ** |

**Note: These two block figures should agree.

**CPA Summary**

Chautauqua County

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-E

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Memorial Fund | | Mediation Fund | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 28,520 | Cash Balance Jan 1 | 50 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 28,570 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Miscellaneous | 170,632 | | | | | | | | | |
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| Total Receipts | 170,632 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 170,632 |
| Resources Available: | 199,152 | Resources Available: | 50 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 199,202 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 118,000 | | | | | | | | | |
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| Total Expenditures | 118,000 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 118,000 |
| Cash Balance Dec 31 | 81,152 | Cash Balance Dec 31 | 50 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **81,202** ** |
| | | | | | | | | | | **81,202** ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
County

Chautauqua County 2026

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Chautauqua County**

will meet on September 8, 2025 at 9:00 A.M. at Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 629,633 | 5.286 | 733,028 | 5.286 | 759,296 | 293,494 | 6.847 |
| Debt Service | | | | | | | |
| Road & Bridge | 1,304,423 | 21.548 | 1,342,143 | 21.548 | 1,460,143 | 999,796 | 23.324 |
| Appraiser's Cost | 127,938 | 2.999 | 129,000 | 2.999 | 130,000 | 121,241 | 2.828 |
| Election | 72,090 | 1.653 | 67,400 | 1.653 | 77,900 | 73,248 | 1.709 |
| Employee Benefits | 987,825 | 21.988 | 945,000 | 21.988 | 1,140,000 | 864,517 | 20.168 |
| Fair | 10,000 | 0.234 | 10,000 | 0.234 | 13,000 | 12,187 | 0.284 |
| Health | 281,378 | 0.721 | 272,000 | 0.721 | 311,000 | 107,029 | 2.497 |
| Intellectual Disabilities | 20,000 | 0.468 | 20,000 | 0.468 | 20,000 | 18,192 | 0.424 |
| Law Enforcement/EMS | 888,429 | 19.049 | 993,201 | 19.049 | 1,059,462 | 903,049 | 21.067 |
| Mental Health | 40,869 | 0.973 | 42,000 | 0.973 | 42,000 | 38,420 | 0.896 |
| Noxious Weed | 54,429 | 1.805 | 39,825 | 1.805 | 44,875 | 22,449 | 0.524 |
| Service Program for the Eld | 45,000 | 1.054 | 55,000 | 1.054 | 65,000 | 60,184 | 1.404 |
| Special Bridge | 110,220 | 1.833 | 210,000 | 1.833 | 210,000 | 39,401 | 0.919 |
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| | | | | | | | |
| Emergency Phone Equipme | 40,611 | | 75,000 | | 215,000 | | |
| Special Alcohol | 3,792 | | 4,000 | | 4,000 | | |
| Special Parks & Recreation | 3,000 | | 2,500 | | 2,000 | | |
| Solid Waste | 80,524 | | 446,000 | | 60,000 | | |
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| Non-Budgeted Funds-A | 1,271 | | | | | | |
| Non-Budgeted Funds-B | 13,169 | | | | | | |
| Non-Budgeted Funds-C | 245,644 | | | | | | |
| Non-Budgeted Funds-D | 261,426 | | | | | | |
| Totals | 5,221,671 | 79.611 | 5,386,097 | 79.611 | 5,613,676 | 3,553,208 | 82.891 |
| | | | | | | *Revenue Neutral Rate ** * | *72.460* |
| Less: Transfers | 188,000 | | 400,000 | | 50,000 | | |
| Net Expenditure | 5,033,671 | | 4,986,097 | | 5,563,676 | | |
| Total Tax Levied | 3,106,013 | | 3,106,058 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 39,014,785 | | 41,287,259 | | 42,865,895 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 255,990 | 157,285 | 119,547 |
| Total | 255,990 | 157,285 | 119,547 |

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

State of Kansas
County

Chautauqua County 2026

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

| Special District Funds | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimted Tax Rate* | *Revenue Neutral Rate*** | July 1, 2025 Estimated Valuation |
| Rural Fire District No. 1 | 36,005 | 2.298 | 84,300 | 2.325 | 131,255 | 26,139 | 2.254 | *2.254* | 11,595,104 |
| Rural Fire District No. 2 | 11,511 | 2.274 | 34,773 | 2.079 | 35,716 | 16,758 | 1.977 | *1.977* | 8,475,308 |
| Rural Fire District No. 3 | 17,697 | 5.264 | 28,775 | 4.963 | 26,609 | 16,700 | 4.761 | *4.761* | 3,507,513 |
| Rural Fire District No. 4 | 28,308 | 4.566 | 40,259 | 4.405 | 121,394 | 34,787 | 4.140 | *4.140* | 8,402,029 |
| Rural Fire District No. 5 | 5,738 | 3.472 | 12,375 | 3.326 | 27,149 | 8,092 | 3.214 | *3.215* | 2,517,597 |
| Rural Fire District No. 6 | 2,677 | 1.874 | 8,408 | 1.890 | 9,615 | 4,604 | 1.841 | *1.842* | 2,501,151 |
| Rural Fire District No. 8 | 3,804 | 5.223 | 21,025 | 4.681 | 29,835 | 11,531 | 4.699 | *4.700* | 2,453,711 |
| Ambulance District No. 1 | 50,033 | 5.430 | 62,000 | 5.416 | 52,250 | 41,735 | 4.391 | *4.401* | 9,505,112 |
| Ambulance District No. 2 | 154,346 | 5.195 | 185,000 | 5.114 | 146,250 | 121,000 | 3.810 | *3.816* | 31,761,289 |
| Round Mound Cemetery #1 | 14,964 | 4.589 | 16,625 | 4.259 | 28,373 | 11,176 | 4.110 | *4.110* | 2,719,213 |
| Peru Cemetery #2 | 7,225 | 3.824 | 11,375 | 3.655 | 31,105 | 7,260 | 3.583 | *3.583* | 2,026,001 |
| Fairview-Niotaze Cemetery #3 | 6,126 | 1.208 | 22,608 | 1.025 | 17,228 | 6,996 | 0.990 | *0.990* | 7,064,872 |
| Lafayette Cemetery #4 | 2,916 | 4.872 | 26,105 | 4.766 | 39,739 | 8,633 | 4.524 | *4.524* | 1,908,134 |
| Caneyville Cemetery #5 | 3,315 | 1.738 | 5,850 | 1.732 | 11,235 | 3,290 | 1.595 | *1.595* | 2,062,812 |
| Salt Creek Cemetery #6 | 4,280 | 1.308 | 8,150 | 1.319 | 8,310 | 3,216 | 1.286 | *1.286* | 2,501,151 |
| Hendricks Cemetery #7 | 5,591 | 6.074 | 5,925 | 4.985 | 5,973 | 5,407 | 4.834 | *4.834* | 1,118,442 |
| Riley-Washington Cemetery #8 | 3,754 | 3.702 | 8,470 | 3.613 | 8,092 | 5,122 | 3.215 | *3.215* | 1,593,228 |
| Sedan-Greenwood Cemetery #9 | 26,717 | 3.090 | 33,225 | 3.028 | 44,691 | 23,294 | 2.766 | *2.766* | 8,422,832 |
| Center Cemetery #11 | 3,322 | 1.578 | 6,625 | 1.387 | 17,189 | 4,056 | 1.609 | *1.610* | 2,520,155 |
| Oak Hill-Chautauqua Cemetery | 3,853 | 2.199 | 10,085 | 2.110 | 22,132 | 5,605 | 2.107 | *2.107* | 2,659,669 |
| El Cado Cemetery #14 | 4,539 | 3.714 | 6,250 | 3.618 | 9,265 | 2,265 | 3.235 | *3.236* | 700,136 |
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*Tax rates are expressed in mills

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

Niki Collier
County Clerk

Page No.

PRAIRIE STAR

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

# AFFIDAVIT OF PUBLICATION

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

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

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

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 7, 2025, with subsequent publication being made on the following dates:

_____

_____

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

Jenny Diveley
Signature

**State of Kansas, Chautauqua County**

**Subscribed and sworn to before me**

**this** 7th **day of** August, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2025

Resolution No. 2025-05

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

WHEREAS, the Revenue Neutral Rate for the County of Chautauqua was calculated as 72.460 mills by the Chautauqua County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Chautauqua shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.460 mills.

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

**ADOPTED** this 8th day of September, 2025 and SIGNED by the Governing Body.

John B. Bryant Jr.
Rodney Shaw

Attested:

County Clerk

COUNTY CLERK
SEAL
CHAUTAUQUA COUNTY KANSAS

# Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 2025-05

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Commissioner Shaw | ✓ | | |
| Commissioner Massey | ✓ | | |
| Commissioner Blount | ✓ | | |
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| **TOTAL** | 3 | | |

Certified:

County Clerk