

CERTIFICATE

2020

To the Clerk of BOURBON COUNTY, State of Kansas

We, the undersigned, officers of

**BOURBON 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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

|   |           |          | 2020 Adopted Budget               |                               |                                      |
|---|-----------|----------|-----------------------------------|-------------------------------|--------------------------------------|
| Table of Contents:                      |           | Page No. | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | County Clerk's Use Only              |
| Computation to Determine Limit for 2020 |           | 2        |                                   |                               |                                      |
| Allocation of Vehicle Taxes             |           | 3        |                                   |                               |                                      |
| Schedule of Transfers                   |           | 4        |                                   |                               |                                      |
| Statement of Indebtedness               |           | 5        |                                   |                               |                                      |
| Statement of Lease-Purchases            |           | 6        |                                   |                               |                                      |
| Fund                                    | K.S.A.    |          |                                   |                               |                                      |
| General                                 | 79-1946   | 7        | 3,001,449                         | 1,861,407                     |                                      |
| Road & Bridge                           | 68-5,101  | 8        | 2,062,331                         | 992,070                       |                                      |
| Appraisers                              | 19-436    | 9        | 281,125                           | 255,122                       |                                      |
| Noxious Weed                            | 2-1318    | 9        | 169,945                           | 33,682                        |                                      |
| Bridge and Culvert                      | 68-1103   | 10       | 197,294                           | 190,962                       |                                      |
| Election                                | 25-2201a  | 10       | 86,900                            | 87,225                        |                                      |
| Special Bridge                          | 68-1135   | 11       | 20,585                            | 18,664                        |                                      |
| Special Alcohol                         | 65-4060   | 12       | 5,050                             | 3,278                         |                                      |
| Employee Benefits                       | 12-12,102 | 12       | 3,403,000                         | 1,714,904                     |                                      |
| Mental Health                           | 19-4004   | 13       | 75,000                            | 69,013                        |                                      |
| Intellectual Disabilities               | 19-1007   | 13       | 55,000                            | 50,575                        |                                      |
| Public Safety (Jail & Sheriff)          |           | 14       | 1,859,361                         | 1,591,477                     |                                      |
| Ambulance Fund                          |           | 15       | 1,020,000                         | 305,073                       |                                      |
|   |           |          |                                   |                               |                                      |
| Comm Emergency Response                 |           | 16       | 1,761                             |                               |                                      |
| County Jail Sales Tax                   |           | 16       | 950,320                           |                               |                                      |
| Road & Bridge Sales Tax                 |           | 17       | 1,164,097                         |                               |                                      |
| Emergency Man Grant                     |           | 17       | 25,951                            |                               |                                      |
| Special Park & Recreation               |           | 18       | 1,500                             |                               |                                      |
| Landfill                                |           | 18       | 251,305                           |                               |                                      |
| Sewer District #1                       |           | 19       | 31,456                            |                               |                                      |
| Non-Budgeted Funds-A                    |           | 20       |                                   |                               |                                      |
| Non-Budgeted Funds-B                    |           | 21       |                                   |                               |                                      |
| Non-Budgeted Funds-C                    |           | 22       |                                   |                               |                                      |
| Totals                                  |           | XXXXX    | 14,663,429                        | 7,173,453                     |                                      |
| Budget Summary                          |           | 39       | County Clerk's Use Only           |                               |                                      |
| Budget Summary2                         |           | 39A      |                                   |                               |                                      |
| Neighborhood Revitalization Rebate      |           | 40       |                                   |                               |                                      |
|   |           |          |                                   |                               | Nov 1, 2019 Total Assessed Valuation |

Assisted by: **Diehl Banwart & Bolton, CPAs, PA**  
**Terence L. Sercer, CPA**  
 Address: **7 1/2 East Wall Street**  
**Fort Scott, Kansas 66701**  
 Email: **cpasercer@dbbjb.com**

**Tax Lid Limit (from Computation Tab) 7,305,828**  
**Does the County need to hold an election? NO**

Attest: \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**CPA Summary**  
 See accompanying summary of significant forecast assumptions and accountants' compilation report, Page 40

BOURBON COUNTY

CERTIFICATE (2)

|                         |               | Page<br>No. | 2020 Proposed Budget                 |                                  |                           |                            |
|-------------------------|---------------|-------------|--------------------------------------|----------------------------------|---------------------------|----------------------------|
|                         |               |             | Budget Authority<br>for Expenditures | Amount of 2019<br>Ad Valorem Tax | November 1st<br>Valuation | County Clerk's<br>Use Only |
| <b>Other County</b>     | <b>K.S.A.</b> |             |                                      |                                  |                           |                            |
| Special District Funds  |               |             |                                      |                                  |                           |                            |
| Rural Fire District #3  | 19-3610       | 23          | 390,647                              | 249,698                          | 38,696,548                | 6.453                      |
| Avondale                | 17-1330       | 24          | 1,400                                | 1,118                            | 253,074                   | 4.418                      |
| Barnesville             | 17-1330       | 25          | 3,000                                | 2,674                            | 1,094,297                 | 2.444                      |
| Centerville-West Plains | 17-1330       | 26          | 8,215                                | 6,712                            | 3,300,262                 | 2.034                      |
| Chapel Grove            | 17-1330       | 27          | 3,000                                | 2,598                            | 755,107                   | 3.441                      |
| Clarksburg              | 17-1330       | 28          | 6,840                                | 6,177                            | 3,438,247                 | 1.797                      |
| Dayton                  | 17-1330       | 29          | 2,485                                | 1,992                            | 773,684                   | 2.575                      |
| Glendale                | 17-1330       | 30          | 3,100                                | 1,957                            | 786,050                   | 2.490                      |
| Lath Branch             | 17-1330       | 31          | 2,823                                | 1,940                            | 1,976,297                 | 0.982                      |
| Maple Grove             | 17-1330       | 32          | 4,850                                | 3,781                            | 2,482,216                 | 1.523                      |
| Osaga                   | 17-1330       | 33          | 2,000                                | 1,181                            | 2,332,074                 | 0.506                      |
| Pleasant View           | 17-1330       | 34          | 5,265                                | 3,301                            | 1,830,252                 | 1.804                      |
| Rosedale                | 17-1330       | 35          | 5,348                                | 3,872                            | 2,704,706                 | 1.432                      |
| Tweedy                  | 17-1330       | 36          | 3,200                                | 2,899                            | 1,583,247                 | 1.831                      |
| West Liberty            | 17-1330       | 37          | 2,750                                | 616                              | 1,523,757                 | 0.404                      |
| Zion                    | 17-1330       | 38          | 2,000                                | 1,337                            | 691,735                   | 1.933                      |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
|                         |               |             |                                      |                                  |                           |                            |
| <b>TOTALS</b>           |               | XXXXX       | 446,923                              | 291,853                          |                           | 36.067                     |

**CPA Summary**  
See accompanying summary of significant forecast assumptions and accountants' compilation report.

CPA Summary

*Diehl*

*Banwart*

*Bolton*

*Certified Public Accountants PA*

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Board of County Commissioners  
Fort Scott, Kansas 66701

Management is responsible for the accompanying historical financial statements of Bourbon County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Bourbon County, Kansas, for the years ending December 31, 2019 and 2020, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or another form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

**Other Matters**

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,  
DIEHL, BANWART, BOLTON, CPAs PA

## **BOURBON COUNTY**

### **Summary of Significant Assumptions and Accounting Policies**

#### **Note 1 - Nature & Limitations**

The accompanying financial presents, to the best of management's knowledge and belief, the County's expected results of operations for calendar year 2019 and 2020. The budgets reflect management's judgment as of the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

#### **Note 2 - Summary of Significant Accounting Policies**

Assessed valuation-The valuations of property in the County are estimates determined by the County appraiser's office.

2020 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by the Chase County treasurer and the State of Kansas. Other revenues for 2019 are assumed to be approximately the same as the 2019 budgeted amounts. Other revenues for 2020 have been estimated to be approximately the same as the 2020 budgeted amounts.

Expenditures-2019 expenditures are entered primarily from the adopted 2019 budget information.

2020 Expenditures are expected to remain similar to the 2019 budgeted amounts. In addition, the 2020 budget included reserve funds in the General Fund for contingency purposes.

## Computation to Determine Limit for 2020

## Amount of Levy

|   |      |                             |
|---|------|-----------------------------|
| 1. Total tax levy amount in 2019 budget | + \$ | <u>6,929,331</u>            |
| 2. Other tax entity levy in 2019 budget | - \$ | <u>                    </u> |
| Other tax entity levy in 2019 budget    | - \$ | <u>                    </u> |
| 3. Net tax levy                         | \$   | <u>6,929,331</u>            |

## 2020 Budget Percentage Adjustments

|   |      |                             |                   |
|---|------|-----------------------------|-------------------|
| 4. New improvements for 2019 :  | +    | <u>1,225,852</u>            |                   |
| 5. Increase in personal property for 2019 :   |      |                             |                   |
| 5a. Personal property 2019  | +    | <u>3,189,951</u>            |                   |
| 5b. Personal property 2018  | -    | <u>3,356,095</u>            |                   |
| 5c. Increase in personal property (5a minus 5b)   | +    | <u>0</u>                    |                   |
|   |      |                             | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019 :                                  | +    | <u>1,096,499</u>            |                   |
| 7. Expiration of property tax abatements  | +    | <u>0</u>                    |                   |
| 8. Expiration of TIF, Rural Housing, and NR Districts<br>(Incremental assessed value over base) | +    | <u>                    </u> |                   |
| 9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)                                      |      | <u>2,322,351</u>            |                   |
| 10. Total estimated valuation July 1, 2019  |      | <u>107,706,498</u>          |                   |
| 11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))                               |      | <u>0.0220</u>               |                   |
| 12. Percentage adjustment increase (12 times 3)   | + \$ | <u>152,702</u>              |                   |
| 13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)        |      | <u>1.50%</u>                |                   |
| 14. Consumer Price Index adjustment (Line 3 times Line 14)                                      | \$   | <u>103,940</u>              |                   |
| 15. Total Percentage Adjustments  | \$   | <u>256,642</u>              |                   |

**2020 Revenue Adjustments**

|  |       |   |                  |
|--|-------|---|------------------|
| 16. Property tax revenues for debt service in 2020 budget:   |       | + | <u>0</u>         |
| Property tax revenues for debt service in 2019 budget:   |       | - | <u>0</u>         |
| Increase property tax revenues spent on debt service   |       |   | <u>0</u>         |
| 17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:    |       | + | <u>0</u>         |
| (Obligations must have been incurred prior to July 1, 2016)  |       |   |                  |
| (Do not include amounts already reported in debt service levy)   |       |   |                  |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget:        |       | - | <u>0</u>         |
| Increase property tax revenues spent on public building commission and lease payments                    |       |   | <u>0</u>         |
| 18. Property tax revenues spent on special assessments in the 2020 budget:                               |       | + | <u>0</u>         |
| (Do not include amounts already reported in debt service levy)   |       |   |                  |
| 19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 |       | + | <u>0</u>         |
| 20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)             |       |   |                  |
| and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:                       |       | + | <u>0</u>         |
| 21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget  |       | + | <u>0</u>         |
| 22. Sheriff & Correctional Center expenses - 2020 budget:  |       | + | <u>1,859,361</u> |
| Sheriff & Correctional Center expenses - 2019 budget:  |       | - | <u>1,724,847</u> |
| CPI adjustment   | 1.50% |   | <u>25,873</u>    |
| Increased law enforcement expenses in 2020 budget:   |       | + | <u>108,642</u>   |
| (Do not include building construction or remodeling costs)   |       |   |                  |
| 23. District Court Expenses - 2020 budget:   |       | + | <u>267,468</u>   |
| District Court Expenses - 2019 budget:   |       | - | <u>252,468</u>   |
| CPI adjustment   | 1.50% |   | <u>3,787</u>     |
| Increased District Court expense in 2020 budget:   |       | + | <u>11,213</u>    |
| (Do not include building construction or remodeling costs)   |       |   |                  |
| 24. Ambulance expenses - 2020 budget:  |       | + | <u>1,020,000</u> |
| Ambulance expenses - 2019 budget:  |       | - | <u>1,020,000</u> |
| CPI adjustment   | 1.50% |   | <u>15,300</u>    |
| Increased emergency medical expenses in 2020 budget:   |       | + | <u>0</u>         |
| (Do not include building construction or remodeling costs)   |       |   |                  |
| 25. Total Revenue Adjustments  |       |   | <u>119,855</u>   |

**Levies on Behalf of Another Political or Governmental Subdivision**

|  |   |                  |
|--|---|------------------|
| 26. Other tax entity levy - 2020 budget:   | + |                  |
| Other tax entity levy - 2020 budget:   | + |                  |
| Other tax entity levy - 2020 budget:   | + |                  |
| <b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b> | + | <b>0</b>         |
| <b>28. Total Computed Tax Levy</b>   |   | <b>7,305,828</b> |

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

|  |  |      |
|--|--|------|
| 2016 Tax Levy (Less Levy for other Governmental Units) |  |      |
| 2017 Tax Levy (Less Levy for other Governmental Units) |  | None |
| 2018 Tax Levy (Less Levy for other Governmental Units) |  | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) |  | None |

|                                     |         |
|-------------------------------------|---------|
| Average Tax Levy (last three years) | #DIV/0! |
| CPI Adjustment of 0.025             | #DIV/0! |
| Average Tax Levy Adjusted by CPI    | #DIV/0! |

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

|  |   |
|--|---|
| 2020 Tax Levy (Less Levy for other Governmental Units) |   |
| 2019 Tax Levy (Less Levy for other Governmental Units) |   |
| Change in Levy   | 0 |

|  |         |
|--|---------|
| CPI Adjustment   | 103,940 |
| 2020 Mill Rate (Less Mills for other Governmental Units) |         |

|   |         |
|---|---------|
| Loss of Assessed Valuation Multiplied by 2020 Mill Rate | 0       |
| Total Adjustment for Loss of Assessed Valuation         | 103,940 |

**Exemption from Election Requirement** **Yes**

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

| Budgeted Funds<br>for 2019     | Ad Valorem<br>Levy Tax Year<br>2018 | Allocation for Year 2020 |        |            |          |            |
|--------------------------------|-------------------------------------|--------------------------|--------|------------|----------|------------|
|                                |                                     | MVT                      | RVT    | 16/20M Veh | Comm Veh | Watercraft |
| General                        | 1,877,239                           | 234,537                  | 2,998  | 14,581     | 5,755    | 1,687      |
| Debt Service                   |                                     |                          |        |            |          |            |
| Road & Bridge                  | 974,751                             | 121,783                  | 1,556  | 7,570      | 2,989    | 877        |
| Appraisers                     | 264,874                             | 33,093                   | 423    | 2,057      | 812      | 238        |
| Noxious Weed                   | 42,643                              | 5,328                    | 68     | 331        | 131      | 38         |
| Bridge and Culvert             | 134,043                             | 16,747                   | 214    | 1,041      | 411      | 121        |
| Election                       | 33,112                              | 4,137                    | 53     | 257        | 102      | 30         |
| Special Bridge                 | 17,932                              | 2,240                    | 29     | 139        | 55       | 16         |
|                                |                                     |                          |        |            |          |            |
| Special Alcohol                | 3,193                               | 399                      | 5      | 25         | 10       | 3          |
| Employee Benefits              | 1,643,539                           | 205,340                  | 2,624  | 12,764     | 5,039    | 1,478      |
| Mental Health                  | 68,943                              | 8,614                    | 110    | 535        | 211      | 62         |
| Intellectual Disabilities      | 50,022                              | 6,250                    | 80     | 388        | 153      | 45         |
| Public Safety (Jail & Sheriff) | 1,819,040                           | 227,267                  | 2,904  | 14,127     | 5,577    | 1,636      |
|                                |                                     |                          |        |            |          |            |
| Ambulance Fund                 |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
|                                |                                     |                          |        |            |          |            |
| TOTAL                          | 6,929,331                           | 865,735                  | 11,064 | 53,815     | 21,245   | 6,231      |

|  |         |        |        |        |
|--|---------|--------|--------|--------|
| County Treas Motor Vehicle Estimate          | 865,735 |        |        |        |
| County Treas Recreational Vehicle Estimate   |         | 11,064 |        |        |
| County Treas 16/20M Vehicle Estimate         |         |        | 53,815 |        |
| County Treas Commercial Vehicle Tax Estimate |         |        |        | 21,245 |
| County Treas Watercraft Tax Estimate         |         |        |        | 6,231  |

|                             |                |         |
|-----------------------------|----------------|---------|
| Motor Vehicle Factor        | <u>0.12494</u> |         |
| Recreational Vehicle Factor | <u>0.00160</u> |         |
| 16/20M Vehicle Factor       | <u>0.00777</u> |         |
| Commercial Vehicle Factor   | <u>0.00307</u> |         |
| Watercraft Factor           |                | 0.00090 |



BOURBON COUNTY

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2018 | Current<br>Amount for<br>2019 | Proposed<br>Amount for<br>2020 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General                                  | Computer Equip Reserve             | 7,470                        | 7,000                         | 7,000                          | 19-119                                |
| General                                  | General Equipment Reserve          | -                            |                               |                                | 19-119                                |
| General                                  | Capital Improvement                | -                            |                               |                                | 19-120                                |
| General                                  | Attorney Equipment Reserves        | -                            |                               |                                | 19-119                                |
| Road and Bridge                          | Special Road Machinery             | -                            | -                             | -                              | 68-141g                               |
| Jail Sales Tax                           | Jail Construction                  | -                            | -                             | -                              | 19-120                                |
| Special Bridge                           | Special Road Machinery             | -                            | -                             | -                              | 19-119                                |
| Appraisers                               | Appraisers Equip Reserve           | 6,000                        | 3,213                         | 13,213                         | 19-119                                |
|  |                                    |                              |                               |                                |                                       |
|  | Total                              | 13,470                       | 10,213                        | 20,213                         |                                       |
|  | Adjustments*                       |                              |                               |                                |                                       |
|  | Adjusted Totals                    | 13,470                       | 10,213                        | 20,213                         |                                       |

\*Note:

Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

BOURBON COUNTY

2020

STATEMENT OF INDEBTEDNESS

| Type of Debt                  | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2019 | Date Due  |           | Amount Due 2019 |           | Amount Due 2020 |           |
|-------------------------------|---------------|--------------------|-----------------|---------------|--|-----------|-----------|-----------------|-----------|-----------------|-----------|
|                               |               |                    |                 |               |  | Interest  | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation:           |               |                    |                 |               |  |           |           |                 |           |                 |           |
| County Series 2013            | 6/1/2013      | 1/1/2023           | 3.00%           | 190,000       | 99,000                                   | 1/1       | 1/1       | 2,640           | 19,000    | 1,800           | 20,000    |
| County Series 2015 (Jail)     | 8/13/2015     | 9/1/2035           | 3.0 to 3.5%     | 6,850,000     | 6,515,000                                | 3/1 & 9/1 | 9/1       | 196,995         | 235,000   | 189,945         | 250,000   |
| County Series 2016 (Landfill) | 1/25/2016     | 3/1/2026           | 3.5 to 5.0%     | 300,000       | 275,400                                  | 3/1 & 9/1 | 3/1       | 10,731          | 27,500    | 9,611           | 28,500    |
| Sewer District #1             |               |                    |                 |               |  |           |           |                 |           |                 |           |
| Series 2012A                  | 9/26/2012     | 11/1/2052          | 2.75%           | 700,177       | 660,000                                  | 11/1      | 11/1      | 17,848          | 11,000    | 17,545          | 12,000    |
| Series 2012B                  | 9/26/2012     | 11/1/2052          | 2.75%           | 44,756        | 41,900                                   | 11/1      | 11/1      | 1,133           | 800       | 1,111           | 800       |
| Total G.O. Bonds              |               |                    |                 |               | 7,591,300                                |           |           | 229,347         | 293,300   | 220,012         | 311,300   |
| Revenue Bonds:                |               |                    |                 |               |  |           |           |                 |           |                 |           |
| NONE                          |               |                    |                 |               |  |           |           |                 |           |                 |           |
| Total Revenue Bonds           |               |                    |                 |               | 0  |           |           | 0               | 0         | 0               | 0         |
| Other:                        |               |                    |                 |               |  |           |           |                 |           |                 |           |
| NONE                          |               |                    |                 |               |  |           |           |                 |           |                 |           |
| Total Other                   |               |                    |                 |               | 0  |           |           | 0               | 0         | 0               | 0         |
| Total Indebtedness            |               |                    |                 |               | 7,591,300                                |           |           | 229,347         | 293,300   | 220,012         | 311,300   |

  

|                        |         |         |         |         |
|------------------------|---------|---------|---------|---------|
| General Fund           | 2,640   | 19,000  | 1,800   | 20,000  |
| Jail Sales Tax Fund    | 196,995 | 235,000 | 189,945 | 250,000 |
| Landfill Fund          | 10,731  | 27,500  | 9,611   | 28,500  |
| Sewer District #1 Fund | 18,981  | 11,800  | 18,656  | 12,800  |
|                        | 229,347 | 293,300 | 220,012 | 311,300 |
| 0                      |         |         |         |         |

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, 2019 | Payments Due 2019 | Payments Due 2020 |
|--|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| 2 Cat 12H Motor Graders                        | 8/9/2011      | 84                        | 3.30%           | 293,000                                     | 0                                | 0                 |                   |
| Screen crusher                                 | 12/19/2011    | 132                       | 4.00%           | 281,849                                     | 112,146                          | 34,698            | 34,698            |
| Sterling tractor & trailer                     | 1/20/2012     | 84                        | 3.50%           | 60,020                                      | 9,534                            | 9,620             | 0                 |
| Generator & trailer                            | 4/9/2012      | 84                        | 3.50%           | 49,097                                      | 3,683                            | 3,748             | 0                 |
| Hyundai Excavator                              | 11/15/2012    | 84                        | 3.00%           | 122,675                                     | 19,152                           | 19,589            | 0                 |
| New Holland Backhoe                            | 11/15/2012    | 84                        | 3.00%           | 74,140                                      | 11,575                           | 11,839            | 0                 |
| Hyundai rubber tire excavator                  | 12/14/2012    | 84                        | 3.00%           | 75,000                                      | 11,709                           | 11,977            | 0                 |
| Gehl Tractor loader                            | 1/11/2013     | 60                        | 2.50%           | 27,000                                      | 0                                | 0                 | 0                 |
| 2 Freightliner dump trucks                     | 3/29/2013     | 84                        | 3.00%           | 281,862                                     | 65,522                           | 45,014            | 22,507            |
| Sheriff's vehicles 3 explorers                 | 2/10/2014     | 60                        | 2.38%           | 91,848                                      | 0                                | 0                 |                   |
| Sheriff's vehicles 1 Expl, 2 Rams              | 2/28/2014     | 60                        | 2.38%           | 87,168                                      | 0                                | 0                 |                   |
| Road Grader                                    | 4/1/2014      | 108                       | 3.19%           | 122,875                                     | 73,288                           | 15,974            | 15,974            |
| Road Grader                                    | 12/22/2014    | 120                       | 3.24%           | 122,875                                     | 87,465                           | 16,160            | 16,160            |
| Radio Equipment                                | 12/22/2014    | 120                       | 2.38%           | 28,384                                      | 0                                | 0                 |                   |
| JD Wheel loader R&B                            | 4/17/2015     | 108                       | 3.24%           | 357,338                                     | 253,162                          | 46,770            | 46,770            |
| New Sheriff vehicles-3 Fords                   | 7/28/2015     | 60                        | 2.80%           | 133,181                                     | 44,923                           | 28,581            | 17,277            |
| JD Loader                                      | 3/22/2016     | 84                        | 2.88%           | 148,713                                     | 111,476                          | 23,987            | 23,987            |
| Cat Backhoe                                    | 3/29/2016     | 78                        | 2.79%           | 87,573                                      | 51,628                           | 13,730            | 13,730            |
| Jail Equipment                                 | 11/29/2016    | 214                       | 2.0 to 4.5%     | 1,770,000                                   | 1,740,000                        | 141,975           | 140,375           |
| 2018 Mack Dump Truck                           | 12/12/2017    | 60                        | 3.19%           | 132,275                                     | 105,688                          | 28,564            | 28,564            |
| 2 Motor Graders                                | 1/4/2018      | 65                        | 3.20%           | 188,466                                     | 188,466                          | 41,999            | 41,999            |
| New Leases - Sheriff -- terms to be determined |               |                           |                 |   |                                  | 0                 | 31,773            |
| <b>Totals</b>                                  |               |                           |                 |   | <b>2,889,417</b>                 | <b>494,225</b>    | <b>433,815</b>    |

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

| Totals per Budget Pages |         | Totals summarized from above |         |
|-------------------------|---------|------------------------------|---------|
| Road and Bridge         | 309,939 | Road and Bridge              | 309,939 |
| Public Safety-Sheriff   | 28,581  | Public Safety-Sheriff        | 28,581  |
| Landfill                | 13,730  | Landfill                     | 13,730  |
| Jail                    | 141,975 | Jail                         | 141,975 |
|                         | 494,225 |                              | 494,225 |
|                         | 433,815 |                              | 433,815 |

BOURBON COUNTY

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

| Adopted Budget<br>General                | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 530,785                       | 792,979                           | 619,386                          |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 3,209,052                     | 1,820,922                         | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                           | 30,925                        | 86,181                            | 30,000                           |
| Motor Vehicle Tax                        | 494,868                       | 432,815                           | 234,537                          |
| Recreational Vehicle Tax                 | 0                             | 5,453                             | 2,998                            |
| 16/20M Vehicle Tax                       | 0                             | 28,190                            | 14,581                           |
| Commercial Vehicle Tax                   | 0                             | 8,350                             | 5,755                            |
| Watercraft Tax                           | 0                             | 3,247                             | 1,687                            |
| Gross Earnings (Intangible) Tax          |                               |                                   | 0                                |
| LAVTR                                    |                               |                                   | 0                                |
| City and County Revenue Sharing          |                               |                                   | 0                                |
| Mineral Production Tax                   |                               |                                   |                                  |
| Local Alcoholic Liquor                   | 1,823                         | 1,500                             | 1,500                            |
| In Lieu of Taxes (IRB)                   |                               |                                   |                                  |
| Interest and Fees on Taxes               | 160,349                       | 75,000                            | 100,000                          |
| Franchise Tax                            | 3,341                         | 3,300                             | 3,300                            |
| Grants- Coroner                          | 1,041                         | 1,500                             | 1,500                            |
| Grants- GAL                              | 17,665                        | 16,000                            | 16,000                           |
| Grants- DOJ                              | 74,098                        | 0                                 | 0                                |
| Grants- Other                            | 806                           | 0                                 | 0                                |
| Treasurer's Motor Vehicle Fees           | 19,263                        | 44,000                            | 20,000                           |
| Recording Fees                           | 109,653                       | 100,000                           | 90,000                           |
| Mortgage Registration Fees               | 28,889                        | 0                                 | 0                                |
| Licenses and Other Fees                  | 19,239                        | 20,000                            | 20,000                           |
| Sales of property                        | 0                             | 0                                 | 0                                |
| Leases                                   | 13,680                        | 7,500                             | 7,500                            |
| Reimbursements from-                     |                               |                                   |                                  |
| Diversion Coordinator                    | 45,811                        | 17,000                            | 17,000                           |
| Correctional Center                      | 47,920                        |                                   |                                  |
| Other                                    | 18,711                        | 82,000                            | 40,000                           |
| Interest on Idle Funds                   | 98,186                        | 38,000                            | 38,000                           |
| Neighborhood Revitalization Rebate       | 0                             | -42,529                           | -40,063                          |
| Miscellaneous                            | 1,601                         | 5,000                             | 5,000                            |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>4,396,922</b>              | <b>2,753,429</b>                  | <b>609,294</b>                   |
| <b>Resources Available:</b>              | <b>4,927,707</b>              | <b>3,546,408</b>                  | <b>1,228,680</b>                 |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

BOURBON COUNTY

**FUND PAGE - GENERAL**

| Adopted Budget<br>General                | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Resources Available:</b>              | 4,927,707                     | 3,546,408                         | 1,228,680                        |
| <b>Expenditures:</b>                     |                               |                                   |                                  |
| County Commissioners                     | 71,396                        | 86,350                            | 86,350                           |
| County Clerk                             | 96,373                        | 101,917                           | 111,917                          |
| County Treasurer                         | 94,709                        | 107,645                           | 117,645                          |
| County Attorney                          | 309,143                       | 344,324                           | 334,324                          |
| Register of Deeds                        | 65,632                        | 82,447                            | 77,747                           |
| Sheriff                                  | 780,033                       | 0                                 | 0                                |
| Correctional Center                      | 951,470                       | 0                                 | 0                                |
| County Coroner                           | 32,257                        | 35,000                            | 35,000                           |
| Courthouse General                       | 537,782                       | 682,755                           | 682,915                          |
| District Court                           | 213,160                       | 252,468                           | 267,468                          |
| Emergency Preparedness                   | 49,009                        | 59,939                            | 60,039                           |
| LEPP                                     | 0                             | 0                                 | 0                                |
| Information Technology                   | 177,389                       | 182,491                           | 179,842                          |
| Dispatch                                 | 50,000                        | 50,000                            | 50,000                           |
| Juvenile Detention                       | 121,449                       | 113,004                           | 99,840                           |
| Health and Welfare- Ambulance            | 314,247                       | 316,020                           | 0                                |
| Appropriations - Health Board            | 80,000                        | 80,750                            | 80,750                           |
| Appropriations - Elderly                 | 48,600                        | 48,600                            | 48,600                           |
| Economic Development                     | 26,410                        | 60,000                            | 100,000                          |
| Appropriations - Conservation District   | 34,200                        | 34,200                            | 34,200                           |
| Appropriations - Fair Board              | 10,000                        | 10,000                            | 10,000                           |
| General Government - Contingency         | 0                             | 207,212                           | 552,912                          |
| Operating Transfers to Other Funds       | 7,470                         | 7,000                             | 7,000                            |
| County Counselor                         | 64,000                        | 64,900                            | 64,900                           |
| <b>Subtotal</b>                          | 4,134,728                     | 2,927,022                         | 3,001,449                        |
|  |                               |                                   |                                  |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>4,134,728</b>              | <b>2,927,022</b>                  | <b>3,001,449</b>                 |
| Unencumbered Cash Balance Dec 31         | 792,979                       | 619,386                           | xxxxxxxxxxxxxxxxxx               |
| 2018/2019/2020 Budget Authority Amount   | 4,538,323                     | 2,927,022                         | 3,001,449                        |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 3,001,449                        |
| Tax Required                             |                               |                                   | 1,772,769                        |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 88,638                           |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 1,861,407                        |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

BOURBON COUNTY

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br><b>General Fund - Detail Expenditures</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:   |                               |                                   |                                  |
| County Commissioners  |                               |                                   |                                  |
| Salaries  | 64,249                        | 64,135                            | 64,135                           |
| Contractual   | 6,949                         | 5,265                             | 5,265                            |
| Commodities   | 198                           | 16,950                            | 16,950                           |
| Total   | 71,396                        | 86,350                            | 86,350                           |
| County Clerk  |                               |                                   |                                  |
| Salaries  | 90,368                        | 93,867                            | 103,867                          |
| Contractual   | 3,477                         | 4,050                             | 4,050                            |
| Commodities   | 2,528                         | 4,000                             | 4,000                            |
| Total   | 96,373                        | 101,917                           | 111,917                          |
| County Treasurer  |                               |                                   |                                  |
| Salaries  | 79,388                        | 88,895                            | 98,895                           |
| Contractual   | 14,852                        | 17,500                            | 17,500                           |
| Commodities   | 469                           | 1,250                             | 1,250                            |
| Total   | 94,709                        | 107,645                           | 117,645                          |
| County Attorney   |                               |                                   |                                  |
| Salaries  | 236,332                       | 240,124                           | 240,124                          |
| Contractual   | 59,258                        | 90,000                            | 80,000                           |
| Commodities   | 4,824                         | 6,200                             | 6,200                            |
| Capital Outlay  | 8,728                         | 8,000                             | 8,000                            |
| Total   | 309,143                       | 344,324                           | 334,324                          |
| Register of Deeds   |                               |                                   |                                  |
| Salaries  | 63,055                        | 74,797                            | 69,797                           |
| Contractual   | 2,128                         | 5,150                             | 5,450                            |
| Commodities   | 450                           | 2,500                             | 2,500                            |
| Capital Outlay  | 0                             | 0                                 | 0                                |
| Total   | 65,632                        | 82,447                            | 77,747                           |
| Sheriff   |                               |                                   |                                  |
| Salaries  | 558,672                       |                                   |                                  |
| Contractual   | 59,858                        |                                   |                                  |
| Commodities   | 88,992                        |                                   |                                  |
| Capital Outlay  | 0                             |                                   |                                  |
| Debt Service on Lease Purchase                              | 72,511                        |                                   |                                  |
| Total   | 780,033                       | 0                                 | 0                                |
| Correctional Center   |                               |                                   |                                  |
| Salaries  | 557,444                       |                                   |                                  |
| Contractual   | 220,646                       |                                   |                                  |
| Commodities   | 173,379                       |                                   |                                  |
| Capital Outlay  | 0                             |                                   |                                  |
| Total   | 951,470                       | 0                                 | 0                                |
| Total - Page 7b   | <b>2,368,756</b>              | <b>722,683</b>                    | <b>727,983</b>                   |

BOURBON COUNTY

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                                  |                               |                                   |                                  |
| County Coroner                                 |                               |                                   |                                  |
| Contractual                                    | 32,257                        | 35,000                            | 35,000                           |
| Total  | 32,257                        | 35,000                            | 35,000                           |
| Courthouse General                             |                               |                                   |                                  |
| Salaries                                       | 59,002                        | 58,115                            | 58,115                           |
| Contractual                                    | 411,509                       | 543,000                           | 543,000                          |
| Commodities                                    | 45,351                        | 60,000                            | 60,000                           |
| Debt Service GO Bonds- Principal               | 19,000                        | 19,000                            | 20,000                           |
| Debt Service GO Bonds- Interest                | 2,921                         | 2,640                             | 1,800                            |
| Total  | 537,782                       | 682,755                           | 682,915                          |
| District Court                                 |                               |                                   |                                  |
| Salaries                                       | 20,710                        | 20,468                            | 20,468                           |
| Contractual                                    | 158,460                       | 210,000                           | 197,000                          |
| Commodities                                    | 33,990                        | 19,000                            | 20,000                           |
| Capital Outlay                                 | 0                             | 3,000                             | 30,000                           |
| Total  | 213,160                       | 252,468                           | 267,468                          |
| Emergency Preparedness                         |                               |                                   |                                  |
| Salaries                                       | 32,836                        | 34,239                            | 37,239                           |
| Contractual                                    | 5,910                         | 14,700                            | 14,100                           |
| Commodities                                    | 9,813                         | 9,000                             | 6,700                            |
| Capital Outlay                                 | 449                           | 2,000                             | 2,000                            |
| Total  | 49,009                        | 59,939                            | 60,039                           |
| LEPP   |                               |                                   |                                  |
| Salaries                                       | 0                             | 0                                 | 0                                |
| Contractual                                    | 0                             | 0                                 | 0                                |
| Commodities                                    | 0                             | 0                                 | 0                                |
| Total  | 0                             | 0                                 | 0                                |
| Information Technology                         |                               |                                   |                                  |
| Salaries                                       | 52,107                        | 50,161                            | 54,317                           |
| Contractual                                    | 111,864                       | 111,105                           | 109,800                          |
| Commodities                                    | 9,583                         | 12,175                            | 8,975                            |
| Capital Outlay                                 | 3,834                         | 9,050                             | 6,750                            |
| Total  | 177,389                       | 182,491                           | 179,842                          |
| Dispatch                                       |                               |                                   |                                  |
| Contractual                                    | 50,000                        | 50,000                            | 50,000                           |
| Total  | 50,000                        | 50,000                            | 50,000                           |
| Juvenile Detention                             |                               |                                   |                                  |
| Contractual                                    | 121,449                       | 113,004                           | 99,840                           |
| Total  | 121,449                       | 113,004                           | 99,840                           |
| Total - Page7c                                 | <b>1,181,045</b>              | <b>1,375,657</b>                  | <b>1,375,104</b>                 |

BOURBON COUNTY

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                                  |                               |                                   |                                  |
| Health and Welfare- Ambulance                  |                               |                                   |                                  |
| Contractual                                    | 314,247                       | 316,020                           | 0                                |
| Total  | 314,247                       | 316,020                           | 0                                |
| Appropriations - Health Board                  |                               |                                   |                                  |
| Appropriations - Health Board                  | 80,000                        | 80,750                            | 80,750                           |
| Total  | 80,000                        | 80,750                            | 80,750                           |
| Appropriations - Elderly                       |                               |                                   |                                  |
| Appropriations- Meals on Weels                 | 45,600                        | 45,600                            | 45,600                           |
| Appropriations - SEKAAA                        | 3,000                         | 3,000                             | 3,000                            |
| Total  | 48,600                        | 48,600                            | 48,600                           |
| Economic Development                           |                               |                                   |                                  |
| Personal services                              | 6,798                         | 0                                 | 40,000                           |
| Contractual services                           | 1,112                         |                                   |                                  |
| Appropriation for Economic Developm            | 18,500                        | 60,000                            | 60,000                           |
| Total  | 26,410                        | 60,000                            | 100,000                          |
| Appropriations - Conservation District         |                               |                                   |                                  |
| Appropriations - Conservation District         | 34,200                        | 34,200                            | 34,200                           |
| Total  | 34,200                        | 34,200                            | 34,200                           |
| Appropriations - Fair Board                    |                               |                                   |                                  |
| Appropriations - Fair Board                    | 10,000                        | 10,000                            | 10,000                           |
| Total  | 10,000                        | 10,000                            | 10,000                           |
| General Government - Contingency               |                               |                                   |                                  |
| Murder Trial                                   | 0                             | 50,000                            | 50,000                           |
| Salaries bonus                                 |                               |                                   | 51,000                           |
| Contractual                                    | 0                             | 157,212                           | 157,212                          |
| Reserve  | 0                             | 0                                 | 294,700                          |
| Total  | 0                             | 207,212                           | 552,912                          |
| Operating Transfers to Other Funds             |                               |                                   |                                  |
| Computer Equipment Reserve                     | 7,470                         | 7,000                             | 7,000                            |
| General Equipment Reserve                      | 0                             | 0                                 | 0                                |
| Attorney Equipment Reserve                     |                               |                                   |                                  |
| Captial Improvement- Elm Creek                 |                               |                                   |                                  |
| Total  | 7,470                         | 7,000                             | 7,000                            |
| County Counselor                               |                               |                                   |                                  |
| Salaries                                       | 64,000                        | 64,000                            | 64,000                           |
| Contractual                                    | 0                             | 600                               | 600                              |
| Commodities                                    | 0                             | 300                               | 300                              |
| Total  | 64,000                        | 64,900                            | 64,900                           |
| Total - Page7d                                 | 584,927                       | 828,682                           | 898,362                          |



**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                                  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total  | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Total - Page7e                                 | 0                             | 0                                 | 0                                |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend  | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total   | 0                             | 0                                 | 0                                |
| Total - Page 7f   | 0                             | 0                                 | 0                                |
| Total - Page 7b   | 2,368,756                     | 722,683                           | 727,983                          |
| Total - Page 7c   | 1,181,045                     | 1,375,657                         | 1,375,104                        |
| Total - Page 7d   | 584,927                       | 828,682                           | 898,362                          |
| Total - Page 7e   | 0                             | 0                                 | 0                                |
| Total Detail Expenditures**   | 4,134,728                     | 2,927,022                         | 3,001,449                        |
| <b>CPA Summary</b>  |                               |                                   |                                  |
| See accompanying summary of significant forecast assumptions and accountants' compilation report. |                               |                                   |                                  |

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

### Adopted Budget

**CPA Summary**  
See accompanying summary of significant forecast assumptions and accountants' compilation report.

BOURBON COUNTY

**FUND PAGE - ROAD**

| Adopted Budget<br>Road & Bridge           | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Resources Available:</b>               | 2,044,374                     | 2,085,680                         | 1,117,502                        |
| Expenditures from detail page:            |                               |                                   |                                  |
|   | 0                             | 0                                 | 0                                |
|   | 0                             | 0                                 | 0                                |
|   | 0                             | 0                                 | 0                                |
|   | 0                             | 0                                 | 0                                |
|   | 0                             | 0                                 | 0                                |
|   | 0                             | 0                                 | 0                                |
| <b>Subtotal</b>                           | 0                             | 0                                 | 0                                |
| Road and Bridge Department                |                               |                                   |                                  |
| Personal Services                         | 787,473                       | 842,594                           | 842,594                          |
| Contractual Services                      | 100,096                       | 109,685                           | 109,685                          |
| Commodities                               | 764,911                       | 746,324                           | 739,711                          |
| Capital Outlay                            | 0                             | 32,379                            | 0                                |
| Debt Service                              |                               |                                   |                                  |
| Capital Leases- current                   | 323,830                       | 309,939                           | 230,660                          |
| Capital Leases- new capital leases        |                               |                                   | 111,658                          |
| Elm Creek Department                      |                               |                                   |                                  |
| Personal Services                         | 21,435                        | 22,923                            | 22,923                           |
| Contractual Services                      | 9,785                         | 2,500                             | 2,500                            |
| Commodities                               | 10,441                        | 2,600                             | 2,600                            |
|   |                               |                                   |                                  |
| Operating Transfers to Other Funds        |                               |                                   |                                  |
| Special Road and Machinery                | 0                             |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2020 column)                |                               |                                   |                                  |
| Miscellaneous                             |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total Ex |                               |                                   |                                  |
| <b>Total Expenditures</b>                 | <b>2,017,971</b>              | <b>2,068,944</b>                  | <b>2,062,331</b>                 |
| Unencumbered Cash Balance Dec 31          | 26,403                        | 16,736                            | xxxxxxxxxxxxxxxxxx               |
| 2018/2019/2020 Budget Authority Amount:   | 2,068,944                     | 2,068,944                         | 2,062,331                        |
| Non-Appropriated Balance                  |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance        |                               |                                   | 2,062,331                        |
| Tax Required                              |                               |                                   | 944,829                          |
| Delinquent Comp Rate: 5.0%                |                               |                                   | 47,241                           |
| Amount of 2019 Ad Valorem Tax             |                               |                                   | 992,070                          |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

BOURBON COUNTY

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Appraisers                               | Actual for 2018 | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 2,123           | 567               | 3,020           |
| Receipts:                                |                 |                   |                 |
| Ad Valorem Tax                           | 239,658         | 256,928           | XXXXXXXXXXXXXX  |
| Delinquent Tax                           | 1,985           | 6,272             | 3,000           |
| Motor Vehicle Tax                        | 34,387          | 32,356            | 33,093          |
| Recreational Vehicle Tax                 |                 | 408               | 423             |
| 16/20 M Vehicle Tax                      |                 | 2,107             | 2,057           |
| Commercial Vehicle Tax                   |                 | 624               | 812             |
| Watercraft Tax                           |                 | 243               | 238             |
| Reimbursements                           | 1,232           | 1,000             | 1,000           |
| Interest on Idle Funds                   |                 |                   |                 |
| Neighborhood Revitalization Rebate       |                 | -6,001            | -5,491          |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>277,262</b>  | <b>293,937</b>    | <b>35,132</b>   |
| <b>Resources Available:</b>              | <b>279,385</b>  | <b>294,504</b>    | <b>38,152</b>   |
| Expenditures:                            |                 |                   |                 |
| General Government                       |                 |                   |                 |
| Personal Services                        | 220,252         | 240,941           | 216,347         |
| Contractual Services                     | 33,896          | 38,000            | 42,065          |
| Commodities                              | 18,671          | 9,330             | 9,500           |
| Debt Service                             |                 |                   |                 |
| Capital Lease Agreements                 | 0               | 0                 | 0               |
| Transfer to Appraiser Equipment Reserve  | 6,000           | 3,213             | 13,213          |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>278,818</b>  | <b>291,484</b>    | <b>281,125</b>  |
| Unencumbered Cash Balance Dec 31         | 567             | 3,020             | XXXXXXXXXXXXXX  |
| 2018/2019/2020 Budget Authority Amount   | 281,986         | 291,484           | 281,125         |
| Non-Appropriated Balance                 |                 |                   |                 |
| Total Expenditure/Non-Appr Balance       |                 |                   | 281,125         |
| Tax Required                             |                 |                   | 242,973         |
| Delinquent Comp Rate: 5.0%               |                 |                   | 12,149          |
| Amount of 2019 Ad Valorem Tax            |                 |                   | 255,122         |

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Noxious Weed                             | Actual for 2018 | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 136             | 1,588             | 1,996           |
| Receipts:                                |                 |                   |                 |
| Ad Valorem Tax                           | 55,719          | 41,364            | XXXXXXXXXXXXXX  |
| Delinquent Tax                           | 694             | 1,645             | 700             |
| Motor Vehicle Tax                        | 5,890           | 7,524             | 5,328           |
| Recreational Vehicle Tax                 |                 | 95                | 68              |
| 16/20 M Vehicle Tax                      |                 | 490               | 331             |
| Commercial Vehicle Tax                   |                 | 145               | 131             |
| Watercraft Tax                           |                 | 56                | 38              |
| Chemical Sales                           | 130,110         | 100,000           | 130,000         |
| Neighborhood Revitalization Rebate       |                 | -966              | -725            |
| Miscellaneous                            | 127             |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>192,541</b>  | <b>150,353</b>    | <b>135,871</b>  |
| <b>Resources Available:</b>              | <b>192,678</b>  | <b>151,941</b>    | <b>137,867</b>  |
| Expenditures:                            |                 |                   |                 |
| Personal Services                        | 32,605          | 34,359            | 34,359          |
| Contractual Services                     | 6,423           | 7,436             | 7,436           |
| Commodities                              | 152,061         | 108,150           | 128,150         |
| Capital Outlay                           | 0               |                   |                 |
|  | 0               | 0                 |                 |
| Cash Forward (2020 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>191,089</b>  | <b>149,945</b>    | <b>169,945</b>  |
| Unencumbered Cash Balance Dec 31         | 1,588           | 1,996             | XXXXXXXXXXXXXX  |
| 2018/2019/2020 Budget Authority Amount   | 210,110         | 149,945           | 169,945         |
| Non-Appropriated Balance                 |                 |                   |                 |
| Total Expenditure/Non-Appr Balance       |                 |                   | 169,945         |
| Tax Required                             |                 |                   | 32,078          |
| Delinquent Comp Rate: 5.0%               |                 |                   | 1,604           |
| Amount of 2019 Ad Valorem Tax            |                 |                   | 33,682          |

## CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## BOURBON COUNTY

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Bridge and Culvert     | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | -4,677                        | 105                               | 1                                |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 175,685                       | 130,022                           | XXXXXXXXXXXXXX                   |
| Delinquent Tax                           | 929                           | 4,497                             | 1,000                            |
| Motor Vehicle Tax                        | 28,415                        | 23,652                            | 16,747                           |
| Recreational Vehicle Tax                 |                               | 298                               | 214                              |
| 16/20 M Vehicle Tax                      |                               | 1,540                             | 1,041                            |
| Commercial Vehicle Tax                   |                               | 456                               | 411                              |
| Watercraft Tax                           |                               | 177                               | 121                              |
| Neighborhood Revitalization Rebate       |                               | -3,037                            | -4,110                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>205,029</b>                | <b>157,605</b>                    | <b>15,424</b>                    |
| <b>Resources Available:</b>              | <b>200,352</b>                | <b>157,710</b>                    | <b>15,425</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| Salaries                                 | 61,374                        | 104,879                           | 104,879                          |
| Contractual Services                     | 0                             | 0                                 | 0                                |
| Commodities                              | 138,874                       | 92,415                            | 92,415                           |
| Capital Outlay                           | 0                             | 0                                 | 0                                |
| Lease Purchase                           | 0                             | 0                                 | 0                                |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               | -39,585                           |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>200,247</b>                | <b>157,709</b>                    | <b>197,294</b>                   |
| Unencumbered Cash Balance Dec 31         | 105                           | 1                                 | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount   | 209,123                       | 209,123                           | 197,294                          |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 197,294                          |
| Tax Required                             |                               |                                   | 181,869                          |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 9,093                            |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 190,962                          |

## Adopted Budget

| Election                                 | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 43,904                        | 43,850                            | 327                              |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 75,188                        | 32,119                            | XXXXXXXXXXXXXX                   |
| Delinquent Tax                           | 651                           | 1,932                             | 800                              |
| Motor Vehicle Tax                        | 10,921                        | 10,143                            | 4,137                            |
| Recreational Vehicle Tax                 |                               | 128                               | 53                               |
| 16/20 M Vehicle Tax                      |                               | 661                               | 257                              |
| Commercial Vehicle Tax                   |                               | 196                               | 102                              |
| Watercraft Tax                           |                               | 76                                | 30                               |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>86,759</b>                 | <b>43,377</b>                     | <b>3,502</b>                     |
| <b>Resources Available:</b>              | <b>130,663</b>                | <b>87,227</b>                     | <b>3,829</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Salaries                                 | 20,513                        | 25,314                            | 25,314                           |
| Contractual Services                     | 28,634                        | 40,600                            | 40,600                           |
| Commodities                              | 9,666                         | 20,986                            | 20,986                           |
| Transfer to Election Equipment Reserve   | 28,000                        |                                   |                                  |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>86,813</b>                 | <b>86,900</b>                     | <b>86,900</b>                    |
| Unencumbered Cash Balance Dec 31         | 43,850                        | 327                               | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount   | 88,123                        | 86,900                            | 86,900                           |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 86,900                           |
| Tax Required                             |                               |                                   | 83,071                           |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 4,154                            |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 87,225                           |

## CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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

| Adopted Budget<br>Special Bridge         | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 62                            | 790                               | 133                              |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 16,685                        | 17,394                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                           | 541                           | 558                               | 600                              |
| Motor Vehicle Tax                        | 2,480                         | 2,156                             | 2,240                            |
| Recreational Vehicle Tax                 |                               | 26                                | 29                               |
| 16/20 M Vehicle Tax                      |                               | 124                               | 139                              |
| Commercial Vehicle Tax                   |                               | 60                                | 55                               |
| Watercraft Tax                           |                               | 16                                | 16                               |
|  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               | -406                              | -402                             |
| Miscellaneous                            | 896                           |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>20,602</b>                 | <b>19,928</b>                     | <b>2,677</b>                     |
| <b>Resources Available:</b>              | <b>20,664</b>                 | <b>20,718</b>                     | <b>2,810</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Salaries                                 | 1,383                         |                                   | 0                                |
| Commodities                              | 6,116                         | 20,585                            | 20,585                           |
| Capital Outlay                           | 12,375                        |                                   |                                  |
| Operating Transfers to Other Funds       | 0                             |                                   |                                  |
| Special Road and Machinery               |                               |                                   |                                  |
|  |                               |                                   |                                  |
| New Lease Purchase agreements            |                               |                                   | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| 0  |                               |                                   |                                  |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>19,874</b>                 | <b>20,585</b>                     | <b>20,585</b>                    |
| Unencumbered Cash Balance Dec 31         | 790                           | 133                               | xxxxxxxxxxxxxxxx                 |
| 2018/2019/2020 Budget Authority Amount   | 0                             | 20,585                            | 20,585                           |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 20,585                           |
| Tax Required                             |                               |                                   | 17,775                           |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 889                              |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 18,664                           |

See Tab A

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

BOURBON COUNTY

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Special Alcohol        | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 0                             | 0                                 | 27                               |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 2,932                         | 3,097                             | XXXXXXXXXXXXXX                   |
| Delinquent Tax                           | 27                            | 77                                | 30                               |
| Motor Vehicle Tax                        | 427                           | 393                               | 399                              |
| Recreational Vehicle Tax                 |                               | 5                                 | 5                                |
| 16/20 M Vehicle Tax                      |                               | 26                                | 25                               |
| Commercial Vehicle Tax                   |                               | 8                                 | 10                               |
| Watercraft Tax                           |                               | 3                                 | 3                                |
| Alcohol Tax                              | 0                             | 1,500                             | 1,500                            |
| Neighborhood Revitalization Rebate       |                               | -72                               | -71                              |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>3,386</b>                  | <b>5,037</b>                      | <b>1,901</b>                     |
| <b>Resources Available:</b>              | <b>3,386</b>                  | <b>5,037</b>                      | <b>1,928</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Health and welfare Appropriations        | 3,386                         | 5,010                             | 5,050                            |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>3,386</b>                  | <b>5,010</b>                      | <b>5,050</b>                     |
| Unencumbered Cash Balance Dec 31         | 0                             | 27                                | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount   | 4,892                         | 5,050                             | 5,050                            |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 5,050                            |
| Tax Required                             |                               |                                   | 3,122                            |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 156                              |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 3,278                            |

| Adopted Budget<br>Employee Benefits      | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 236,887                       | 432,312                           | 265,423                          |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 1,511,409                     | 1,594,233                         | XXXXXXXXXXXXXX                   |
| Delinquent Tax                           | 11,733                        | 38,440                            | 14,000                           |
| Motor Vehicle Tax                        | 224,246                       | 203,747                           | 205,340                          |
| Recreational Vehicle Tax                 |                               | 2,567                             | 2,624                            |
| 16/20 M Vehicle Tax                      |                               | 13,270                            | 12,764                           |
| Commercial Vehicle Tax                   |                               | 3,930                             | 5,039                            |
| Watercraft Tax                           |                               | 1,529                             | 1,478                            |
| Reimbursements from other Funds          | 1,209,040                     | 1,215,000                         | 1,300,000                        |
| Other Reimbursements                     | 31,181                        | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               | -37,235                           | -36,910                          |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>2,987,609</b>              | <b>3,035,481</b>                  | <b>1,504,335</b>                 |
| <b>Resources Available:</b>              | <b>3,224,496</b>              | <b>3,467,793</b>                  | <b>1,769,758</b>                 |
| Expenditures:                            |                               |                                   |                                  |
| Social Security                          | 242,469                       | 245,110                           | 250,000                          |
| KPERS Retirement                         | 304,633                       | 331,100                           | 340,000                          |
| Unemployment                             | 11,726                        | 5,000                             | 5,000                            |
| Health                                   | 2,124,297                     | 2,494,047                         | 2,672,000                        |
| Other Insurance                          | 5,419                         | 6,000                             | 6,000                            |
| Workers Compensation                     | 103,640                       | 121,113                           | 130,000                          |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>2,792,185</b>              | <b>3,202,370</b>                  | <b>3,403,000</b>                 |
| Unencumbered Cash Balance Dec 31         | 432,312                       | 265,423                           | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount   | 3,047,825                     | 3,188,307                         | 3,403,000                        |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 3,403,000                        |
| Tax Required                             |                               |                                   | 1,633,242                        |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 81,662                           |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 1,714,904                        |

See Tab C

## CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.



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

| Adopted Budget<br><b>Mental Health</b>   | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 430                           | 0                                 | 626                              |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 58,653                        | 66,875                            | XXXXXXXXXXXXXX                   |
| Delinquent Tax                           | 577                           | 1,586                             | 600                              |
| Motor Vehicle Tax                        | 9,240                         | 7,901                             | 8,614                            |
| Recreational Vehicle Tax                 |                               | 100                               | 110                              |
| 16/20 M Vehicle Tax                      |                               | 515                               | 535                              |
| Commercial Vehicle Tax                   |                               | 152                               | 211                              |
| Watercraft Tax                           |                               | 59                                | 62                               |
| Additional receipts needed               |                               | 0                                 |                                  |
| Neighborhood Revitalization Rebate       |                               | -1,562                            | -1,485                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>68,470</b>                 | <b>75,626</b>                     | <b>8,647</b>                     |
| <b>Resources Available:</b>              | <b>68,900</b>                 | <b>75,626</b>                     | <b>9,273</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Appropriation for Mental Health          | 68,900                        | 75,000                            | 75,000                           |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>68,900</b>                 | <b>75,000</b>                     | <b>75,000</b>                    |
| Unencumbered Cash Balance Dec 31         | 0                             | 626                               | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount   | 70,000                        | 75,000                            | 75,000                           |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 75,000                           |
| Tax Required                             |                               |                                   | 65,727                           |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 3,286                            |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 69,013                           |

| Adopted Budget<br><b>Intellectual Disabilities</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                    | 272                           | 0                                 | 506                              |
| Receipts:  |                               |                                   |                                  |
| Ad Valorem Tax                                     | 46,144                        | 48,521                            | XXXXXXXXXXXXXX                   |
| Delinquent Tax                                     | 456                           | 1,250                             | 500                              |
| Motor Vehicle Tax                                  | 7,246                         | 6,218                             | 6,250                            |
| Recreational Vehicle Tax                           |                               | 78                                | 80                               |
| 16/20 M Vehicle Tax                                |                               | 405                               | 388                              |
| Commercial Vehicle Tax                             |                               | 120                               | 153                              |
| Watercraft Tax                                     |                               | 47                                | 45                               |
| Additional receipts needed                         |                               | 0                                 |                                  |
| Neighborhood Revitalization Rebate                 |                               | -1,133                            | -1,089                           |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R           |                               |                                   |                                  |
| <b>Total Receipts</b>                              | <b>53,846</b>                 | <b>55,506</b>                     | <b>6,327</b>                     |
| <b>Resources Available:</b>                        | <b>54,118</b>                 | <b>55,506</b>                     | <b>6,833</b>                     |
| Expenditures:                                      |                               |                                   |                                  |
| Appropriation for Intellectual Difficultie         | 54,118                        | 55,000                            | 55,000                           |
| Cash Forward (2020 column)                         |                               |                                   |                                  |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E           |                               |                                   |                                  |
| <b>Total Expenditures</b>                          | <b>54,118</b>                 | <b>55,000</b>                     | <b>55,000</b>                    |
| Unencumbered Cash Balance Dec 31                   | 0                             | 506                               | XXXXXXXXXXXXXX                   |
| 2018/2019/2020 Budget Authority Amount             | 55,000                        | 55,000                            | 55,000                           |
| Non-Appropriated Balance                           |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance                 |                               |                                   | 55,000                           |
| Tax Required                                       |                               |                                   | 48,167                           |
| Delinquent Comp Rate: 5.0%                         |                               |                                   | 2,408                            |
| Amount of 2019 Ad Valorem Tax                      |                               |                                   | 50,575                           |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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

| Adopted Budget<br><b>Public Safety (Jail &amp; Sheriff)</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                             |                               | 0                                 | 56,411                           |
| Receipts:   |                               |                                   |                                  |
| Ad Valorem Tax  |                               | 1,764,469                         | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax  |                               | 1,000                             | 10,000                           |
| Motor Vehicle Tax   |                               |                                   | 227,267                          |
| Recreational Vehicle Tax                                    |                               |                                   | 2,904                            |
| 16/20 M Vehicle Tax   |                               |                                   | 14,127                           |
| Commercial Vehicle Tax                                      |                               |                                   | 5,577                            |
| Watercraft Tax  |                               |                                   | 1,636                            |
|   |                               |                                   |                                  |
| Correctional Center Receipts                                |                               | 47,000                            | 50,000                           |
| Sheriff receipts  |                               | 10,000                            | 10,000                           |
| Interest on Idle Funds                                      |                               |                                   |                                  |
| Neighborhood Revitalization Rebate                          |                               | -41,211                           | -34,253                          |
| Miscellaneous   |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R                    |                               |                                   |                                  |
| <b>Total Receipts</b>                                       | <b>0</b>                      | <b>1,781,258</b>                  | <b>287,258</b>                   |
| <b>Resources Available:</b>                                 | <b>0</b>                      | <b>1,781,258</b>                  | <b>343,669</b>                   |
| Expenditures:   |                               |                                   |                                  |
| Sheriff   |                               |                                   |                                  |
| Salaries  |                               | 541,936                           | 581,610                          |
| Contractual   |                               | 72,949                            | 72,479                           |
| Commodities   |                               | 97,100                            | 97,100                           |
| Capital Outlay  |                               | 5,199                             | 0                                |
| Debt Service on Lease Purchase-current                      |                               | 28,581                            | 17,277                           |
| Debt Service on Lease Purchase-new                          |                               | 0                                 | 31,773                           |
| <b>Total</b>  | <b>0</b>                      | <b>745,765</b>                    | <b>800,239</b>                   |
| Correctional Center   |                               |                                   |                                  |
| Salaries  |                               | 549,608                           | 549,608                          |
| Contractual   |                               | 191,668                           | 276,707                          |
| Commodities   |                               | 232,806                           | 232,807                          |
| Capital Outlay  |                               | 5,000                             | 0                                |
| <b>Total</b>  | <b>0</b>                      | <b>979,082</b>                    | <b>1,059,122</b>                 |
| Cash Forward (2020 column)                                  |                               |                                   |                                  |
| Miscellaneous   |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E                    |                               |                                   |                                  |
| <b>Total Expenditures</b>                                   | <b>0</b>                      | <b>1,724,847</b>                  | <b>1,859,361</b>                 |
| Unencumbered Cash Balance Dec 31                            | 0                             | 56,411                            | XXXXXXXXXXXXXXXXXX               |
| 2018/2019/2020 Budget Authority Amount                      | 0                             | 1,724,847                         | 1,859,361                        |
| Non-Appropriated Balance                                    |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance                          |                               |                                   | 1,859,361                        |
| Tax Required  |                               |                                   | 1,515,692                        |
| Delinquent Comp Rate:                                       | 5.0%                          |                                   | 75,785                           |
| Amount of 2019 Ad Valorem Tax                               |                               |                                   | 1,591,477                        |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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

| Adopted Budget<br><b>Ambulance Fund</b>  | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          |                               | 0                                 | 16,020                           |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           |                               | 0                                 | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                           |                               |                                   |                                  |
| Motor Vehicle Tax                        |                               |                                   |                                  |
| Recreational Vehicle Tax                 |                               |                                   |                                  |
| 16/20 M Vehicle Tax                      |                               |                                   |                                  |
| Commercial Vehicle Tax                   |                               |                                   |                                  |
| Watercraft Tax                           |                               |                                   |                                  |
| Ambulance Charges                        |                               | 720,000                           | 720,000                          |
| Reimbursements from General Fund         |                               | 316,020                           | 0                                |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   | -6,566                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>0</b>                      | <b>1,036,020</b>                  | <b>713,434</b>                   |
| <b>Resources Available:</b>              | <b>0</b>                      | <b>1,036,020</b>                  | <b>729,454</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        |                               | 20,000                            | 20,000                           |
| Contractual Services                     |                               | 990,000                           | 990,000                          |
| Commodities                              |                               | 10,000                            | 10,000                           |
| Capital Outlays                          |                               | 0                                 |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>0</b>                      | <b>1,020,000</b>                  | <b>1,020,000</b>                 |
| Unencumbered Cash Balance Dec 31         | 0                             | 16,020                            | xxxxxxxxxxxxxxxxxx               |
| 2018/2019/2020 Budget Authority Amount   | 0                             | 1,020,000                         | 1,020,000                        |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 1,020,000                        |
| Tax Required                             |                               |                                   | 290,546                          |
| Delinquent Comp Rate: 5.0%               |                               |                                   | 14,527                           |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 305,073                          |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## BOURBON COUNTY

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

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Comm Emergency Response</b>           | Actual for 2018 | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 1,761           | 1,761             | 1,761           |
| Receipts:                                |                 |                   |                 |
| Grant                                    |                 | 59,939            | 0               |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>0</b>        | <b>59,939</b>     | <b>0</b>        |
| <b>Resources Available:</b>              | <b>1,761</b>    | <b>61,700</b>     | <b>1,761</b>    |
| Expenditures:                            |                 |                   |                 |
| Public Safety                            |                 |                   |                 |
| Salaries                                 |                 | 34,239            | 0               |
| Contractual Services                     | 0               | 16,200            | 1,761           |
| Commodities                              |                 | 7,500             | 0               |
| Capital Outlays                          |                 | 2,000             | 0               |
|  |                 |                   |                 |
| Cash Forward (2020 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>0</b>        | <b>59,939</b>     | <b>1,761</b>    |
| Unencumbered Cash Balance Dec 31         | 1,761           | 1,761             | 0               |
| 2018/2019/2020 Budget Authority Amount   | 0               | 59,939            | 1,761           |

## Adopted Budget

|  | Prior Year       | Current Year      | Proposed Budget |
|--|------------------|-------------------|-----------------|
| <b>County Jail Sales Tax</b>             | Actual for 2018  | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 561,339          | 455,707           | 181,737         |
| Receipts:                                |                  |                   |                 |
| Sales Taxes                              | 801,922          | 750,000           | 775,000         |
| Miscellaneous                            |                  |                   |                 |
| Does miscellaneous exceed 10% of Total F |                  |                   |                 |
| <b>Total Receipts</b>                    | <b>801,922</b>   | <b>750,000</b>    | <b>775,000</b>  |
| <b>Resources Available:</b>              | <b>1,363,261</b> | <b>1,205,707</b>  | <b>956,737</b>  |
| Expenditures:                            |                  |                   |                 |
| Operating expenses                       | 333,806          | 450,000           | 370,000         |
| Debt Service                             |                  |                   |                 |
| Principal                                | 230,000          | 235,000           | 250,000         |
| Interest                                 | 203,895          | 196,995           | 189,945         |
| Debt Service - Lease Purchase Agreement  | 139,854          | 141,975           | 140,375         |
| Operating transfers to other funds       |                  |                   |                 |
| To Jail Construction                     |                  |                   |                 |
| Cash Forward (2020 column)               |                  |                   |                 |
| Miscellaneous                            |                  |                   |                 |
| Does miscellaneous exceed 10% of Total F |                  |                   |                 |
| <b>Total Expenditures</b>                | <b>907,554</b>   | <b>1,023,970</b>  | <b>950,320</b>  |
| Unencumbered Cash Balance Dec 31         | 455,707          | 181,737           | 6,417           |
| 2018/2019/2020 Budget Authority Amount   | 1,373,749        | 1,023,970         | 950,320         |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## BOURBON COUNTY

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Road & Bridge Sales Tax | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1           | 111,392                       | 106,911                           | 93,159                           |
| Receipts:                                 |                               |                                   |                                  |
| Sales Tax receipts                        | 1,154,085                     | 1,100,000                         | 1,150,000                        |
| Miscellaneous                             |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F  |                               |                                   |                                  |
| <b>Total Receipts</b>                     | <b>1,154,085</b>              | <b>1,100,000</b>                  | <b>1,150,000</b>                 |
| <b>Resources Available:</b>               | <b>1,265,477</b>              | <b>1,206,911</b>                  | <b>1,243,159</b>                 |
| Expenditures:                             |                               |                                   |                                  |
| Personal Services                         | 146,528                       | 118,180                           | 121,725                          |
| Contractual Services                      | 13,286                        | 139,067                           | 139,067                          |
| Commodities                               | 604,306                       | 359,035                           | 425,835                          |
| Capital Outlay                            | 0                             | 100,000                           | 80,000                           |
| Reimbursement- Road and Bridge            | 394,447                       | 397,470                           | 397,470                          |
| Debt Service                              |                               |                                   |                                  |
| Lease purchase - Roller                   | 0                             | 0                                 | 0                                |
| Cash Forward (2020 column)                |                               |                                   |                                  |
| Miscellaneous                             |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F  |                               |                                   |                                  |
| <b>Total Expenditures</b>                 | <b>1,158,566</b>              | <b>1,113,752</b>                  | <b>1,164,097</b>                 |
| Unencumbered Cash Balance Dec 31          | 106,911                       | 93,159                            | 79,062                           |
| 2018/2019/2020 Budget Authority Amount    | 1,247,819                     | 1,160,522                         | 1,164,097                        |

## Adopted Budget

| Adopted Budget<br>Emergency Man Grant    | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | -1,000                        | 8,451                             | 8,451                            |
| Receipts:                                |                               |                                   |                                  |
| Intergovernmental                        |                               |                                   |                                  |
| Grant                                    | 15,151                        | 17,500                            | 17,500                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>15,151</b>                 | <b>17,500</b>                     | <b>17,500</b>                    |
| <b>Resources Available:</b>              | <b>14,151</b>                 | <b>25,951</b>                     | <b>25,951</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| Public Safety                            |                               |                                   |                                  |
| Salaries                                 |                               |                                   |                                  |
| Contractual Services                     |                               |                                   |                                  |
| Commodities                              | 5,700                         | 17,500                            | 25,951                           |
| Capital Outlays                          |                               |                                   |                                  |
| Cash Forward (2020 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>5,700</b>                  | <b>17,500</b>                     | <b>25,951</b>                    |
| Unencumbered Cash Balance Dec 31         | 8,451                         | 8,451                             | 0                                |
| 2018/2019/2020 Budget Authority Amount   | 17,500                        | 17,500                            | 25,951                           |

## CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## BOURBON COUNTY

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Special Park &amp; Recreation</b>     | Actual for 2018 | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 1,031           | 531               | 531             |
| Receipts:                                |                 |                   |                 |
| Local Alcohol liquor tax                 | 0               | 1,500             | 1,500           |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>0</b>        | <b>1,500</b>      | <b>1,500</b>    |
| <b>Resources Available:</b>              | <b>1,031</b>    | <b>2,031</b>      | <b>2,031</b>    |
| Expenditures:                            |                 |                   |                 |
| Contractual services                     | 500             | 1,500             | 1,500           |
| Cash Forward (2020 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>500</b>      | <b>1,500</b>      | <b>1,500</b>    |
| Unencumbered Cash Balance Dec 31         | 531             | 531               | 531             |
| 2018/2019/2020 Budget Authority Amount   | 1,500           | 1,500             | 1,500           |

## Adopted Budget

|  | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Landfill</b>                          | Actual for 2018 | Estimate for 2019 | Year for 2020   |
| Unencumbered Cash Balance Jan 1          | 96,669          | 83,229            | 90,911          |
| Receipts:                                |                 |                   |                 |
| User Fees                                | 452,137         | 300,000           | 300,000         |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>452,137</b>  | <b>300,000</b>    | <b>300,000</b>  |
| <b>Resources Available:</b>              | <b>548,806</b>  | <b>383,229</b>    | <b>390,911</b>  |
| Expenditures:                            |                 |                   |                 |
| Personal services                        | 86,423          | 86,818            | 63,964          |
| Contractual services                     | 181,602         | 84,000            | 84,000          |
| Commodities                              | 152,340         | 51,500            | 51,500          |
| Capital outlay                           | 0               | 18,039            | 0               |
| Debt service                             |                 |                   |                 |
| Lease purchase agreements                | 6,865           | 13,730            | 13,730          |
| Principal on GO Bonds                    | 26,600          | 27,500            | 28,500          |
| Interest on GO Bonds                     | 11,747          | 10,731            | 9,611           |
| Cash Forward (2020 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>465,577</b>  | <b>292,318</b>    | <b>251,305</b>  |
| Unencumbered Cash Balance Dec 31         | 83,229          | 90,911            | 139,606         |
| 2018/2019/2020 Budget Authority Amount   | 550,000         | 292,318           | 251,305         |

## CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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

| Adopted Budget<br>Sewer District #1                 | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                     | 20,928                        | 18,226                            | 18,445                           |
| Receipts:   |                               |                                   |                                  |
| Assessments billed by the City of Fort Scott        | 28,300                        | 31,000                            | 31,000                           |
| Miscellaneous                                       |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total Receipts     |                               |                                   |                                  |
| <b>Total Receipts</b>                               | <b>28,300</b>                 | <b>31,000</b>                     | <b>31,000</b>                    |
| <b>Resources Available:</b>                         | <b>49,228</b>                 | <b>49,226</b>                     | <b>49,445</b>                    |
| Expenditures:                                       |                               |                                   |                                  |
| Debt Service  |                               |                                   |                                  |
| Principal   | 11,700                        | 11,800                            | 12,800                           |
| Interest  | 19,302                        | 18,981                            | 18,656                           |
| Cash Forward (2020 column)                          |                               |                                   |                                  |
| Miscellaneous                                       |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total Expenditures |                               |                                   |                                  |
| <b>Total Expenditures</b>                           | <b>31,002</b>                 | <b>30,781</b>                     | <b>31,456</b>                    |
| Unencumbered Cash Balance Dec 31                    | 18,226                        | 18,445                            | 17,989                           |
| 2018/2019/2020 Budget Authority Amount              | 31,052                        | 30,781                            | 31,456                           |

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2018 is to be shown)*

BOURBON COUNTY

Non-Budgeted Funds-A

| (1) Fund Name:             |        | (2) Fund Name:            |    | (3) Fund Name:         |     | (4) Fund Name:         |         | (5) Fund Name:       |         |
|----------------------------|--------|---------------------------|----|------------------------|-----|------------------------|---------|----------------------|---------|
| Computer Equipment Reserve |        | Road & Bridge Improvement |    | Noxious Weed Equipment |     | Special Road Machinery |         | Capital Improvements |         |
| Unencumbered               |        | Unencumbered              |    | Unencumbered           |     | Unencumbered           |         | Unencumbered         |         |
| Cash Balance Jan 1         | 26,088 | Cash Balance Jan 1        | 55 | Cash Balance Jan 1     | 119 | Cash Balance Jan 1     | 194,172 | Cash Balance Jan 1   | 274,778 |
| Receipts:                  |        | Receipts:                 |    | Receipts:              |     | Receipts:              |         | Receipts:            |         |
| Operating Transfers        |        |                           |    |                        |     | Operating Transfers    |         | Operating Transfers  |         |
| General Fund               | 4,980  |                           |    |                        |     | Road and Bridge        | 49,265  | General Fund         | 0       |
|                            |        |                           |    |                        |     | Grants                 | 174,712 |                      |         |
| Reimbursement              | 3,500  |                           |    |                        |     | Reimbursements         | 172,415 |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
| Total Receipts             | 8,480  | Total Receipts            | 0  | Total Receipts         | 0   | Total Receipts         | 396,392 | Total Receipts       | 0       |
| Resources Available:       | 34,568 | Resources Available:      | 55 | Resources Available:   | 119 | Resources Available:   | 590,564 | Resources Available: | 900,084 |
| Expenditures:              |        | Expenditures:             |    | Expenditures:          |     | Expenditures:          |         | Expenditures:        |         |
| Capital Outlay             | 9,821  |                           |    |                        |     | Capital Outlays        | 432,083 | Capital Outlay       | 99      |
|                            |        |                           |    |                        |     | Lease purchases        | 62,549  |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
|                            |        |                           |    |                        |     |                        |         |                      |         |
| Total Expenditures         | 9,821  | Total Expenditures        | 0  | Total Expenditures     | 0   | Total Expenditures     | 494,631 | Total Expenditures   | 99      |
| Cash Balance Dec 31        | 24,746 | Cash Balance Dec 31       | 55 | Cash Balance Dec 31    | 119 | Cash Balance Dec 31    | 95,932  | Cash Balance Dec 31  | 274,679 |
|                            |        |                           |    |                        |     |                        |         |                      | 395,532 |

\*\*Note: These two block figures should agree.

**CPA Summary**  
See accompanying summary of significant forecast assumptions and accountants' compilation report.



**BOURBON COUNTY**  
**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2018 is to be shown)*

**Non-Budgeted Funds-B**

| (1) Fund Name:             |  |                    |  | (2) Fund Name:              |  |                    |  | (3) Fund Name:       |  |                    |  | (4) Fund Name:       |  |                    |  | (5) Fund Name:               |  |  |  |
|----------------------------|--|--------------------|--|-----------------------------|--|--------------------|--|----------------------|--|--------------------|--|----------------------|--|--------------------|--|------------------------------|--|--|--|
| Election Equipment Reserve |  |                    |  | Register of Deeds Tech Fund |  |                    |  | Treasurers Tech Fund |  |                    |  | Clerks Tech Fund     |  |                    |  | Special Law Enforcement Trus |  |  |  |
| Unencumbered               |  | Unencumbered       |  | Unencumbered                |  | Unencumbered       |  | Unencumbered         |  | Unencumbered       |  | Unencumbered         |  | Unencumbered       |  | Unencumbered                 |  |  |  |
| Cash Balance Jan 1         |  | Cash Balance Jan 1 |  | Cash Balance Jan 1          |  | Cash Balance Jan 1 |  | Cash Balance Jan 1   |  | Cash Balance Jan 1 |  | Cash Balance Jan 1   |  | Cash Balance Jan 1 |  | Cash Balance Jan 1           |  |  |  |
| 35,050                     |  | 31,540             |  | 1,923                       |  | 3,567              |  | 27,003               |  | 99,082             |  | Total                |  | Total              |  | Total                        |  |  |  |
| Receipts:                  |  |                    |  | Receipts:                   |  |                    |  | Receipts:            |  |                    |  | Receipts:            |  |                    |  | Receipts:                    |  |  |  |
| Operating Transfers        |  |                    |  | Tech Fees                   |  |                    |  | Tech Fees            |  |                    |  | Tech Fees            |  |                    |  | Vehicle Inspection fees      |  |  |  |
| General Fund               |  |                    |  | Total Receipts              |  |                    |  | Total Receipts       |  |                    |  | Total Receipts       |  |                    |  | Total Receipts               |  |  |  |
| Resources Available:       |  |                    |  | Resources Available:        |  |                    |  | Resources Available: |  |                    |  | Resources Available: |  |                    |  | Resources Available:         |  |  |  |
| Expenditures:              |  |                    |  | Expenditures:               |  |                    |  | Expenditures:        |  |                    |  | Expenditures:        |  |                    |  | Expenditures:                |  |  |  |
| Capital Outlays            |  |                    |  | Capital Outlays             |  |                    |  | Capital Outlays      |  |                    |  | Capital Outlays      |  |                    |  | Capital Outlays              |  |  |  |
| Total Expenditures         |  |                    |  | Total Expenditures          |  |                    |  | Total Expenditures   |  |                    |  | Total Expenditures   |  |                    |  | Total Expenditures           |  |  |  |
| Cash Balance Dec 31        |  |                    |  | Cash Balance Dec 31         |  |                    |  | Cash Balance Dec 31  |  |                    |  | Cash Balance Dec 31  |  |                    |  | Cash Balance Dec 31          |  |  |  |
| 0                          |  |                    |  | 18,122                      |  |                    |  | 3,000                |  |                    |  | -221                 |  |                    |  | 25,640                       |  |  |  |
| 35,050                     |  |                    |  | 27,778                      |  |                    |  | 2,638                |  |                    |  | 7,502                |  |                    |  | 20,729                       |  |  |  |
| 41,157                     |  |                    |  | 140,239                     |  |                    |  | 46,369               |  |                    |  | 93,698               |  |                    |  | 93,698                       |  |  |  |



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

| Adopted Budget<br>General               | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 86,018                        | 113,458                           | 108,317                          |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          |                               | 268,050                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          |                               | 4,000                             |                                  |
| Motor Vehicle Tax                       |                               | 32,872                            | 33,771                           |
| Recreational Vehicle Tax                |                               | 517                               | 519                              |
| 16/20M Vehicle Tax                      |                               | 3,622                             | 4,531                            |
| Commercial Vehicle Tax                  |                               | 739                               | 788                              |
| Watercraft Tax                          |                               | 306                               | 296                              |
| LAVTR                                   |                               |                                   | 0                                |
| County Taxes                            | 299,287                       |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           | 14,760                        |                                   |                                  |
| Does misc. exceed 10% of Total Receipts |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>314,047</b>                | <b>310,106</b>                    | <b>39,905</b>                    |
| <b>Resources Available:</b>             | <b>400,065</b>                | <b>423,564</b>                    | <b>148,222</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Administration                          | 85,206                        | 94,960                            | 94,960                           |
| Insurance                               | 17,133                        | 17,219                            | 17,219                           |
| Lease purchase                          | 32,912                        | 24,968                            | 24,968                           |
| Maintenance & Repairs                   | 56,805                        | 24,800                            | 24,800                           |
| Utilities                               | 16,573                        | 12,600                            | 12,600                           |
| Telephone                               | 4,935                         | 5,000                             | 5,000                            |
| Fuel                                    | 16,632                        | 13,200                            | 13,200                           |
| Training/Wellness                       | 11,341                        | 9,000                             | 9,000                            |
| General                                 | 45,070                        | 58,500                            | 58,500                           |
| Building/Vehicle                        | 0                             | 55,000                            | 55,000                           |
| Cash Forward/Escrow (2020 column)       |                               | 0                                 | 75,400                           |
| Miscellaneous                           |                               |                                   |                                  |
| Does misc. exceed 10% Total Expenditure |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>286,607</b>                | <b>315,247</b>                    | <b>390,647</b>                   |
| Unencumbered Cash Balance Dec 31        | 113,458                       | 108,317                           | XXXXXXXXXXXXXXXXXX               |
| 2018/2019/2020 Budget Authority Amount  | 305,000                       | 390,647                           | 390,647                          |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 390,647                          |
| Tax Required                            |                               |                                   | 242,425                          |
| Delinquent Comp Rate: 3.0%              |                               |                                   | 7,273                            |
| Amount of 2019 Ad Valorem Tax           |                               |                                   | 249,698                          |

CPA Summary

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Avondale Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |                                  |  |
|--|---------------|-------------|--------------------------------------|----------------------------------|--|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |                                  |  |
| Schedule of Transfers  |               | 4           |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |                                  |  |
| General  | 17-1330       | 6           | 1,400                                | 1,118                            |  |
| Debt Service   | 10-113        |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
| <b>Totals</b>  |               | xxxxxxxxxx  | 1,400                                | 1,118                            |  |
| Budget Summary   |               | 1           |                                      |                                  |  |
| Neighborhood Revitalization Rebate   |               |             |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | Yes                                  |                                  | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 753       |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 753         |

2019 Valuation Information for Valuation Adjustments

|  |                   |
|--|-------------------|
| 4. New improvements for 2019:  | + 0               |
| 5. Increase in personal property for 2019:   |                   |
| 5a. Personal property 2019   | + 330             |
| 5b. Personal property 2018   | - 330             |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |
|  | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019:  | 798               |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 798               |
| 8. Total estimated valuation July, 1, 2019   | 253,074           |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 252,276           |
| 10. Factor for increase (7 divided by 9)   | 0.00316           |
| 11. Amount of increase (10 times 3)  | + \$ 2            |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 755            |
| 13. Debt service levy in this 2020 budget  | 0                 |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 755               |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 19             |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 774            |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Barnesville Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page No.   | 2020 Adopted Budget               |                                       |                         |
|--|---------------|------------|-----------------------------------|---------------------------------------|-------------------------|
|  |               |            | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax         | County Clerk's Use Only |
| Computation to Determine Limit for 2020                                    |               | 2          |                                   |                                       |                         |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3          |                                   |                                       |                         |
| Schedule of Transfers  |               | 4          |                                   |                                       |                         |
| Statement of Indebt. & Lease/Purchase                                      |               | 5          |                                   |                                       |                         |
| <b>Fund</b>  | <b>K.S.A.</b> |            |                                   |                                       |                         |
| General  | 17-1330       | 6          | 3,000                             | 2,674                                 |                         |
| Debt Service   | 10-113        |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
| <b>Totals</b>  |               | XXXXXXXXXX | 3,000                             | 2,674                                 |                         |
| Budget Summary   |               | 1          |                                   |                                       |                         |
| Neighborhood Revitalization Rebate   |               |            |                                   |                                       |                         |
| Resolution required? Notice of the vote to adopt required to be published? |               |            | Yes                               | Nov. 1, 2019 Total Assessed Valuation |                         |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 2,017     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 2,017       |

2019 Valuation Information for Valuation Adjustments

|  |                   |          |
|--|-------------------|----------|
| 4. New improvements for 2019:  | + 5,290           |          |
| 5. Increase in personal property for 2019:   |                   |          |
| 5a. Personal property 2019   | + 1,711           |          |
| 5b. Personal property 2018   | - 13,815          |          |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |          |
|  | (Use Only if > 0) |          |
| 6. Valuation of property that has changed in use during 2019:  | 0                 |          |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 5,290             |          |
| 8. Total estimated valuation July, 1,2019  | 1,094,297         |          |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 1,089,007         |          |
| 10. Factor for increase (7 divided by 9)   | 0.00486           |          |
| 11. Amount of increase (10 times 3)  |                   | + \$ 10  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  |                   | \$ 2,027 |
| 13. Debt service levy in this 2020 budget  |                   | 0        |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |                   | 2,027    |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  |                   | 0.025    |
| 16. Consumer Price Index adjustment (3 times 15)   |                   | \$ 50    |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) |                   | \$ 2,077 |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



[illegible]

## CPA Summary

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Centerville-West Plains Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |                                  |  |
|--|---------------|-------------|--------------------------------------|----------------------------------|--|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |                                  |  |
| Schedule of Transfers  |               | 4           |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |                                  |  |
| General  | 17-1330       | 6           | 8,215                                | 6,712                            |  |
| Debt Service   | 10-113        |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
| <b>Totals</b>  |               | xxxxxxxxxx  | 8,215                                | 6,712                            |  |
| Budget Summary   |               | 1           |                                      |                                  |  |
| Neighborhood Revitalization Rebate   |               |             |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | Yes                                  |                                  | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 5,020     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 5,020       |

2019 Valuation Information for Valuation Adjustments

|  |    |                   |  |
|--|----|-------------------|--|
| 4. New improvements for 2019:  | +  | 9,640             |  |
| 5. Increase in personal property for 2019:   |    |                   |  |
| 5a. Personal property 2019   | +  | 132,592           |  |
| 5b. Personal property 2018   | -  | 123,799           |  |
| 5c. Increase in personal property (5a minus 5b)  | +  | 8,793             |  |
|  |    | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  |    | 20,313            |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  |    | 38,746            |  |
| 8. Total estimated valuation July, 1,2019  |    | 3,300,262         |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   |    | 3,261,516         |  |
| 10. Factor for increase (7 divided by 9)   |    | 0.01188           |  |
| 11. Amount of increase (10 times 3)  | +  | \$ 60             |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ | 5,080             |  |
| 13. Debt service levy in this 2020 budget  |    | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |    | 5,080             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  |    | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ | 126               |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ | 5,206             |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

[illegible]

## CPA Summary

**CERTIFICATE**

State of Kansas  
Special District  
2020

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Chapel Grove Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 3,000                                | 2,598                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | xxxxxxxxx   | 3,000                                | 2,598                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**CPA Summary**

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 2,592     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 2,592       |

2019 Valuation Information for Valuation Adjustments

|  |                   |
|--|-------------------|
| 4. New improvements for 2019:  | + 0               |
| 5. Increase in personal property for 2019:   |                   |
| 5a. Personal property 2019   | + 16,012          |
| 5b. Personal property 2018   | - 15,869          |
| 5c. Increase in personal property (5a minus 5b)  | + 143             |
|  | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019:  | 0                 |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 143               |
| 8. Total estimated valuation July, 1, 2019   | 755,107           |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 754,964           |
| 10. Factor for increase (7 divided by 9)   | 0.00019           |
| 11. Amount of increase (10 times 3)  | + \$ 0            |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 2,592          |
| 13. Debt service levy in this 2020 budget  | 0                 |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 2,592             |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 65             |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 2,657          |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

### FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

## CPA Summary

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Clarksburg Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 6,840                                | 6,177                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | xxxxxxxxxx  | 6,840                                | 6,177                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

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

Attest: \_\_\_\_\_, 2019

|  |  |
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\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|



Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 6,299     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 6,299       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 22,278          |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 36,763          |  |
| 5b. Personal property 2018   | - 56,056          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 12,774            |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 35,052            |  |
| 8. Total estimated valuation July, 1, 2019   | 3,438,247         |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 3,403,195         |  |
| 10. Factor for increase (7 divided by 9)   | 0.01030           |  |
| 11. Amount of increase (10 times 3)  | + \$ 65           |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 6,364          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 6,364             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 157            |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 6,521          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Dayton Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

|  |               | 2020 Adopted Budget                  |                                  |  |
|--|---------------|--------------------------------------|----------------------------------|--|
| Table of Contents:   |               | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               | 2                                    |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3                                    |                                  |  |
| Schedule of Transfers  |               | 4                                    |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5                                    |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |                                      |                                  |  |
| General  | 17-1330       | 6                                    | 2,485                            | 1,992                                    |
| Debt Service   | 10-113        |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
| <b>Totals</b>  | XXXXXXXXXX    |                                      | 2,485                            | 1,992                                    |
| Budget Summary   | 1             |                                      |                                  | County Clerk's Use Only                  |
| Neighborhood Revitalization Rebate   |               |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               |                                      | No                               | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 2,148     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 2,148       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 1,025           |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 2,105           |  |
| 5b. Personal property 2018   | - 5,459           |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 22                |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 1,047             |  |
| 8. Total estimated valuation July, 1, 2019   | 773,684           |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 772,637           |  |
| 10. Factor for increase (7 divided by 9)   | 0.00136           |  |
| 11. Amount of increase (10 times 3)  | + \$ 3            |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 2,151          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 2,151             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 54             |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 2,205          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

[illegible]

## CPA Summary

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Glendale Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

|  |               | 2020 Adopted Budget                  |                                  |  |
|--|---------------|--------------------------------------|----------------------------------|--|
| Table of Contents:   |               | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               |                                      |                                  |  |
| Schedule of Transfers  |               |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               |                                      |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |                                      |                                  |  |
| General  | 17-1330       | 3,100                                | 1,957                            |  |
| Debt Service   | 10-113        |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
| <b>Totals</b>  | XXXXXXXXXX    | 3,100                                | 1,957                            |  |
| Budget Summary   | 1             |                                      |                                  | County Clerk's Use Only                  |
| Neighborhood Revitalization Rebate   |               |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               | No                                   |                                  | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 1,982     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 1,982       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 10,200          |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 26,848          |  |
| 5b. Personal property 2018   | - 28,030          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 473               |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 10,673            |  |
| 8. Total estimated valuation July, 1, 2019   | 786,050           |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 775,377           |  |
| 10. Factor for increase (7 divided by 9)   | 0.01376           |  |
| 11. Amount of increase (10 times 3)  | + \$ 27           |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 2,009          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 2,009             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 50             |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 2,059          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

| <b>Adopted Budget<br/>General</b>        | <b>Prior Year<br/>Actual for 2018</b> | <b>Current Year<br/>Estimate for 2019</b> | <b>Proposed Budget<br/>Year for 2020</b> |
|--|---------------------------------------|---|--|
| Unencumbered Cash Balance Jan 1          | 25                                    | 69  | 718                                      |
| Receipts:                                |                                       |   |  |
| Ad Valorem Tax                           | 2,132                                 | 1,982                                     | xxxxxxxxxxxxxxxxxxxxx                    |
| Delinquent Tax                           | 132                                   |   |  |
| Motor Vehicle Tax                        | 337                                   | 391                                       | 369                                      |
| Recreational Vehicle Tax                 |                                       | 1   | 0  |
| 16/20M Vehicle Tax                       | 43                                    | 43  | 58                                       |
| Commercial Vehicle Tax                   |                                       | 0   | 0  |
| Watercraft Tax                           |                                       | 2   | 4  |
| LAVTR                                    |                                       |   | 0  |
| In Lieu of Taxes                         |                                       |   |  |
| Lot Sales                                |                                       | 630                                       |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
| Interest on Idle Funds                   |                                       |   |  |
| Neighborhood Revitalization Rebate       |                                       |   | 0  |
| Miscellaneous                            |                                       |   |  |
| Does misc. exceed 10% of Total Receipts  |                                       |   |  |
| Total Receipts                           | <b>2,644</b>                          | <b>3,049</b>                              | <b>431</b>                               |
| Resources Available:                     | <b>2,669</b>                          | <b>3,118</b>                              | <b>1,149</b>                             |
| Expenditures:                            |                                       |   |  |
| Mowing/Spraying/Trimming Trees           | 2,600                                 | 2,400                                     | 2,600                                    |
| Fence Maintenance                        |                                       |   | 500                                      |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
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|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
|  |                                       |   |  |
| Cash Forward (2020 column)               |                                       |   |  |
| Miscellaneous                            |                                       |   |  |
| Does misc. exceed 10% Total Expenditures |                                       |   |  |
| Total Expenditures                       | <b>2,600</b>                          | <b>2,400</b>                              | <b>3,100</b>                             |
| Unencumbered Cash Balance Dec 31         | 69                                    | 718                                       | xxxxxxxxxxxxxxxxxxxxx                    |
| 2018/2019/2020 Budget Authority Amount:  | 2,600                                 | 2,400                                     | 3,100                                    |
| Non-Appropriated Balance                 |                                       |   |  |
| Total Expenditure/Non-Appr Balance       |                                       |   | 3,100                                    |
| Tax Required                             |                                       |   | 1,951                                    |
| Delinquent Comp Rate:                    |                                       |   | 0.3%                                     |
| Amount of 2019 Ad Valorem Tax            |                                       |   | 1,957                                    |

## CPA Summary



# CERTIFICATE

State of Kansas  
Special District  
2020

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Lath Branch Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page No.   | 2020 Adopted Budget               |                                       |                         |
|--|---------------|------------|-----------------------------------|---------------------------------------|-------------------------|
|  |               |            | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax         | County Clerk's Use Only |
| Computation to Determine Limit for 2020                                    |               | 2          |                                   |                                       |                         |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3          |                                   |                                       |                         |
| Schedule of Transfers  |               | 4          |                                   |                                       |                         |
| Statement of Indebt. & Lease/Purchase                                      |               | 5          |                                   |                                       |                         |
| <b>Fund</b>  | <b>K.S.A.</b> |            |                                   |                                       |                         |
| General  | 17-1330       | 6          | 2,823                             | 1,940                                 |                         |
| Debt Service   | 10-113        |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
|  |               |            |                                   |                                       |                         |
| <b>Totals</b>  |               | xxxxxxxxxx | 2,823                             | 1,940                                 |                         |
| Budget Summary   |               | 1          |                                   |                                       |                         |
| Neighborhood Revitalization Rebate   |               |            |                                   |                                       |                         |
| Resolution required? Notice of the vote to adopt required to be published? |               |            | No                                | Nov. 1, 2019 Total Assessed Valuation |                         |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

CPA Summary

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 1,910     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 1,910       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 12,645          |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 22,603          |  |
| 5b. Personal property 2018   | - 36,737          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 1,229             |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 13,874            |  |
| 8. Total estimated valuation July, 1, 2019   | 1,976,297         |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 1,962,423         |  |
| 10. Factor for increase (7 divided by 9)   | 0.00707           |  |
| 11. Amount of increase (10 times 3)  | + \$ 14           |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 1,924          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 1,924             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 48             |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 1,972          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

## CPA Summary

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Maple Grove Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |                                  |  |
|--|---------------|-------------|--------------------------------------|----------------------------------|--|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |                                  |  |
| Schedule of Transfers  |               | 4           |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |                                  |  |
| General  | 17-1330       | 6           | 4,850                                | 3,781                            |  |
| Debt Service   | 10-113        |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
|  |               |             |                                      |                                  |  |
| <b>Totals</b>  |               | xxxxxxxxxx  | 4,850                                | 3,781                            |  |
| Budget Summary   |               | 1           |                                      |                                  |  |
| Neighborhood Revitalization Rebate   |               |             |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | Yes                                  |                                  | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

|   | Amount of Levy    |
|---|-------------------|
| 1. Total tax levy amount in 2019 budget | + \$ <u>3,378</u> |
| 2. Debt service levy in 2019 budget     | - \$ <u>0</u>     |
| 3. Tax levy excluding debt service      | \$ <u>3,378</u>   |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + <u>1,977</u>    |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + <u>108,659</u>  |  |
| 5b. Personal property 2018   | - <u>132,149</u>  |  |
| 5c. Increase in personal property (5a minus 5b)  | + <u>0</u>        |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | <u>2,502</u>      |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | <u>4,479</u>      |  |
| 8. Total estimated valuation July, 1, 2019   | <u>2,482,216</u>  |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | <u>2,477,737</u>  |  |
| 10. Factor for increase (7 divided by 9)   | <u>0.00181</u>    |  |
| 11. Amount of increase (10 times 3)  | + \$ <u>6</u>     |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ <u>3,384</u>   |  |
| 13. Debt service levy in this 2020 budget  | <u>0</u>          |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | <u>3,384</u>      |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | <u>0.025</u>      |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ <u>84</u>      |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ <u>3,468</u>   |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
Osaga Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 2,000                                | 1,181                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | xxxxxxxxxx  | 2,000                                | 1,181                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

|                    |
|--------------------|
| <b>CPA Summary</b> |
|                    |

Computation to Determine Limit for 2020

|   | Amount of Levy    |
|---|-------------------|
| 1. Total tax levy amount in 2019 budget | + \$ <u>1,668</u> |
| 2. Debt service levy in 2019 budget     | - \$ <u>0</u>     |
| 3. Tax levy excluding debt service      | \$ <u>1,668</u>   |

2019 Valuation Information for Valuation Adjustments

|  |                  |                   |
|--|------------------|-------------------|
| 4. New improvements for 2019:  | + <u>27,116</u>  |                   |
| 5. Increase in personal property for 2019:   |                  |                   |
| 5a. Personal property 2019   | + <u>3,984</u>   |                   |
| 5b. Personal property 2018   | - <u>4,852</u>   |                   |
| 5c. Increase in personal property (5a minus 5b)  | + <u>0</u>       |                   |
|  |                  | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019:  | <u>6,132</u>     |                   |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | <u>33,248</u>    |                   |
| 8. Total estimated valuation July, 1, 2019   | <u>2,332,074</u> |                   |
| 9. Total valuation less valuation adjustment (8 minus 7)   | <u>2,298,826</u> |                   |
| 10. Factor for increase (7 divided by 9)   | <u>0.01446</u>   |                   |
| 11. Amount of increase (10 times 3)  | + \$ <u>24</u>   |                   |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ <u>1,692</u>  |                   |
| 13. Debt service levy in this 2020 budget  | <u>0</u>         |                   |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | <u>1,692</u>     |                   |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | <u>0.025</u>     |                   |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ <u>42</u>     |                   |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ <u>1,734</u>  |                   |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Pleasant View Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 5,265                                | 3,301                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | xxxxxxxxxx  | 5,265                                | 3,301                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
\_\_\_\_\_

County Clerk

Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 4,784     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 4,784       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 62,709          |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 78,744          |  |
| 5b. Personal property 2018   | - 39,419          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 39,325          |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 39,547            |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 141,581           |  |
| 8. Total estimated valuation July, 1, 2019   | 1,830,252         |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 1,688,671         |  |
| 10. Factor for increase (7 divided by 9)   | 0.08384           |  |
| 11. Amount of increase (10 times 3)  | + \$ 401          |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 5,185          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 5,185             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 120            |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 5,305          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Rosedale Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 5,348                                | 3,872                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | xxxxxxx     | 5,348                                | 3,872                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | Yes                                  | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 3,681     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 3,681       |

2019 Valuation Information for Valuation Adjustments

|  |                   |          |
|--|-------------------|----------|
| 4. New improvements for 2019:  | + 21,051          |          |
| 5. Increase in personal property for 2019:   |                   |          |
| 5a. Personal property 2019   | + 100,206         |          |
| 5b. Personal property 2018   | - 106,893         |          |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |          |
|  | (Use Only if > 0) |          |
| 6. Valuation of property that has changed in use during 2019:  | 520               |          |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 21,571            |          |
| 8. Total estimated valuation July, 1, 2019   | 2,704,706         |          |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 2,683,135         |          |
| 10. Factor for increase (7 divided by 9)   | 0.00804           |          |
| 11. Amount of increase (10 times 3)  |                   | + \$ 30  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  |                   | \$ 3,711 |
| 13. Debt service levy in this 2020 budget  |                   | 0        |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |                   | 3,711    |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  |                   | 0.025    |
| 16. Consumer Price Index adjustment (3 times 15)   |                   | \$ 92    |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) |                   | \$ 3,803 |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

|             |
|-------------|
| CPA Summary |
|-------------|

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Tweedy Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:   |               | Page<br>No. | 2020 Adopted Budget                  |  |                               |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    |               | 2           |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |  |                               |
| Schedule of Transfers  |               | 4           |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |  |                               |
| General  | 17-1330       | 6           | 3,200                                | 2,899                                    |                               |
| Debt Service   | 10-113        |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
|  |               |             |                                      |  |                               |
| <b>Totals</b>  |               | XXXXXXXXXX  | 3,200                                | 2,899                                    |                               |
| Budget Summary   |               | 1           |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |             |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               |             | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary



Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 3,386     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 3,386       |

2019 Valuation Information for Valuation Adjustments

|  |                   |          |
|--|-------------------|----------|
| 4. New improvements for 2019:  | + 4,574           |          |
| 5. Increase in personal property for 2019:   |                   |          |
| 5a. Personal property 2019   | + 19,689          |          |
| 5b. Personal property 2018   | - 19,708          |          |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |          |
|  | (Use Only if > 0) |          |
| 6. Valuation of property that has changed in use during 2019:  | 8,341             |          |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 12,915            |          |
| 8. Total estimated valuation July, 1, 2019   | 1,583,247         |          |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 1,570,332         |          |
| 10. Factor for increase (7 divided by 9)   | 0.00822           |          |
| 11. Amount of increase (10 times 3)  |                   | + \$ 28  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  |                   | \$ 3,414 |
| 13. Debt service levy in this 2020 budget  |                   | 0        |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |                   | 3,414    |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  |                   | 0.025    |
| 16. Consumer Price Index adjustment (3 times 15)   |                   | \$ 85    |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) |                   | \$ 3,499 |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

## CPA Summary

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**West Liberty Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

|  |               | 2020 Adopted Budget                  |  |                               |
|--|---------------|--------------------------------------|--|-------------------------------|
| Table of Contents:   |               | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax         | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2020                                    | 2             |                                      |  |                               |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    | 3             |                                      |  |                               |
| Schedule of Transfers  | 4             |                                      |  |                               |
| Statement of Indebt. & Lease/Purchase                                      | 5             |                                      |  |                               |
| <b>Fund</b>  | <b>K.S.A.</b> |                                      |  |                               |
| General  | 17-1330       | 2,750                                | 616                                      |                               |
| Debt Service   | 10-113        |                                      |  |                               |
|  |               |                                      |  |                               |
|  |               |                                      |  |                               |
|  |               |                                      |  |                               |
| <b>Totals</b>  | XXXXXXXXXX    | 2,750                                | 616                                      |                               |
| Budget Summary   | 1             |                                      |  |                               |
| Neighborhood Revitalization Rebate   |               |                                      |  |                               |
| Resolution required? Notice of the vote to adopt required to be published? |               | No                                   | Nov. 1, 2019 Total<br>Assessed Valuation |                               |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

|             |
|-------------|
| CPA Summary |
|-------------|

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 1,943     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 1,943       |

2019 Valuation Information for Valuation Adjustments

|  |                   |
|--|-------------------|
| 4. New improvements for 2019:  | + 0               |
| 5. Increase in personal property for 2019:   |                   |
| 5a. Personal property 2019   | + 14,634          |
| 5b. Personal property 2018   | - 15,496          |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |
|  | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019:  | 566               |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 566               |
| 8. Total estimated valuation July, 1, 2019   | 1,523,757         |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 1,523,191         |
| 10. Factor for increase (7 divided by 9)   | 0.00037           |
| 11. Amount of increase (10 times 3)  | + \$ 1            |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 1,944          |
| 13. Debt service levy in this 2020 budget  | 0                 |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 1,944             |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 49             |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 1,993          |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

[illegible]**CPA Summary**

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas  
We, the undersigned, officers of  
**Zion Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

|  |               | 2020 Adopted Budget                  |                                  |  |
|--|---------------|--------------------------------------|----------------------------------|--|
| Table of Contents:   |               | Budget Authority<br>for Expenditures | Amount of 2019 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2020                                    |               | 2                                    |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3                                    |                                  |  |
| Schedule of Transfers  |               | 4                                    |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5                                    |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |                                      |                                  |  |
| General  | 17-1330       | 6                                    | 2,000                            | 1,337                                    |
| Debt Service   | 10-113        |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
|  |               |                                      |                                  |  |
| <b>Totals</b>  | XXXXXXXXXX    |                                      | 2,000                            | 1,337                                    |
| Budget Summary   | 1             |                                      |                                  | County Clerk's Use Only                  |
| Neighborhood Revitalization Rebate   |               |                                      |                                  |  |
| Resolution required? Notice of the vote to adopt required to be published? |               |                                      | No                               | Nov. 1, 2019 Total<br>Assessed Valuation |

Assisted by:  
Kendell Mason,  
Bourbon County Clerk  
Address:  
210 S. National  
Fort Scott, KS 66701  
Email:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 1,707     |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 1,707       |

2019 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 4,980           |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 61,386          |  |
| 5b. Personal property 2018   | - 82,064          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 0                 |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 4,980             |  |
| 8. Total estimated valuation July, 1, 2019   | 691,735           |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 686,755           |  |
| 10. Factor for increase (7 divided by 9)   | 0.00725           |  |
| 11. Amount of increase (10 times 3)  | + \$ 12           |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 1,719          |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 1,719             |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 43             |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 1,762          |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**[illegible]

## CPA Summary



**NOTICE OF BUDGET HEARING**

The governing body of

**BOURBON COUNTY**

will meet on September 3, 2019 at 10:00 A.M. at County Courthouse, Commissioners' Meeting Room 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.

Detailed budget information is available at County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

| FUND                        | Prior Year Actual for 2018 |                  | Current Year Estimate for 2019 |                  | Proposed Budget Year for 2020     |                               |                |
|-----------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|----------------|
|                             | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Est. Tax Rate* |
| General                     | 4,134,728                  | 33.915           | 2,927,022                      | 18.043           | 3,001,449                         | 1,861,407                     | 17.282         |
| Debt Service                |                            |                  |                                |                  |                                   |                               |                |
| Road & Bridge               | 2,017,971                  | 9.637            | 2,068,944                      | 9.369            | 2,062,331                         | 992,070                       | 9.211          |
| Appraisers                  | 278,818                    | 2.535            | 291,484                        | 2.546            | 281,125                           | 255,122                       | 2.369          |
| Noxious Weed                | 191,089                    | 0.590            | 149,945                        | 0.410            | 169,945                           | 33,682                        | 0.313          |
| Bridge and Culvert          | 200,247                    | 1.853            | 157,709                        | 1.288            | 197,294                           | 190,962                       | 1.773          |
| Election                    | 86,813                     | 0.795            | 86,900                         | 0.318            | 86,900                            | 87,225                        | 0.810          |
| Special Bridge              | 19,874                     | 0.176            | 20,585                         | 0.172            | 20,585                            | 18,664                        | 0.173          |
| Special Alcohol             | 3,386                      | 0.031            | 5,010                          | 0.031            | 5,050                             | 3,278                         | 0.030          |
| Employee Benefits           | 2,792,185                  | 15.965           | 3,202,370                      | 15.797           | 3,403,000                         | 1,714,904                     | 15.922         |
| Mental Health               | 68,900                     | 0.619            | 75,000                         | 0.663            | 75,000                            | 69,013                        | 0.641          |
| Intellectual Disabilities   | 54,118                     | 0.487            | 55,000                         | 0.481            | 55,000                            | 50,575                        | 0.470          |
| Public Safety (Jail & Sheri |                            |                  | 1,724,847                      | 17.484           | 1,859,361                         | 1,591,477                     | 14.776         |
| Ambulance Fund              |                            |                  | 1,020,000                      |                  | 1,020,000                         | 305,073                       | 2.832          |
| Comm Emergency Respon       |                            |                  | 59,939                         |                  | 1,761                             |                               |                |
| County Jail Sales Tax       | 907,554                    |                  | 1,023,970                      |                  | 950,320                           |                               |                |
| Road & Bridge Sales Tax     | 1,158,566                  |                  | 1,113,752                      |                  | 1,164,097                         |                               |                |
| Emergency Man Grant         | 5,700                      |                  | 17,500                         |                  | 25,951                            |                               |                |
| Special Park & Recreation   | 500                        |                  | 1,500                          |                  | 1,500                             |                               |                |
| Landfill                    | 465,577                    |                  | 292,318                        |                  | 251,305                           |                               |                |
| Sewer District #1           | 31,002                     |                  | 30,781                         |                  | 31,456                            |                               |                |
| Non-Budgeted Funds-A        | 504,552                    |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-B        | 46,541                     |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-C        | 70,339                     |                  |                                |                  |                                   |                               |                |
| Totals                      | 13,038,460                 | 66.603           | 14,324,575                     | 66.602           | 14,663,429                        | 7,173,453                     | 66.602         |
| Less: Transfers             | 13,470                     |                  | 10,213                         |                  | 20,213                            |                               |                |
| Net Expenditure             | 13,024,990                 |                  | 14,314,362                     |                  | 14,643,216                        |                               |                |
| Total Tax Levied            | 6,672,367                  |                  | 6,929,331                      |                  | XXXXXXXXXXXXXXXXXX                |                               |                |
| Assessed Valuation          | 100,180,833                |                  | 104,096,508                    |                  | 107,706,498                       |                               |                |

**Outstanding Indebtedness,**

|                   | 2017       | 2018       | 2019       |
|-------------------|------------|------------|------------|
| January 1,        |            |            |            |
| G.O. Bonds        | 7,591,300  | 7,871,600  | 7,591,300  |
| Revenue Bonds     | 0          | 0          | 0          |
| Other             | 0          | 0          | 0          |
| Lease Pur. Princ. | 3,103,679  | 3,369,611  | 2,889,417  |
| Total             | 10,694,979 | 11,241,211 | 10,480,717 |

\*Tax rates are expressed in mills

Kendell Mason

Clerk

## NOTICE OF BUDGET HEARING

| Other County<br>Special District Funds | Prior Year Actual for 2018 |                     | Current Year Estimate for 2019 |                     | Proposed Budget Year for 2020        |                                  |                                     |                   |
|--|----------------------------|---------------------|--------------------------------|---------------------|--------------------------------------|----------------------------------|-------------------------------------|-------------------|
|  | Expenditures               | Actual<br>Tax Rate* | Expenditures                   | Actual<br>Tax Rate* | Budget Authority<br>for Expenditures | Amount of 2019<br>Ad Valorem Tax | July 1, 2019<br>Estimated Valuation | Est.<br>Tax Rate* |
| Rural Fire District #3                 | 286,607                    | 8.091               | 315,247                        | 7.414               | 390,647                              | 249,698                          | 38,696,548                          | 6.453             |
| Avondale                               | 852                        | 5.789               | 1,100                          | 2.942               | 1,400                                | 1,118                            | 253,074                             | 4.418             |
| Barnesville                            | 3,055                      | 3.194               | 3,000                          | 1.881               | 3,000                                | 2,674                            | 1,094,297                           | 2.444             |
| Centerville-West Plains                | 7,090                      | 1.354               | 7,454                          | 1.563               | 8,215                                | 6,712                            | 3,300,262                           | 2.034             |
| Chapel Grove                           | 2,600                      | 3.396               | 2,800                          | 3.510               | 3,000                                | 2,598                            | 755,107                             | 3.441             |
| Clarksburg                             | 6,535                      | 1.954               | 6,805                          | 1.946               | 6,840                                | 6,177                            | 3,438,247                           | 1.797             |
| Dayton                                 | 1,991                      | 2.571               | 2,485                          | 2.858               | 2,485                                | 1,992                            | 773,684                             | 2.575             |
| Glendale                               | 2,600                      | 2.859               | 2,400                          | 2.634               | 3,100                                | 1,957                            | 786,050                             | 2.490             |
| Lath Branch                            | 2,372                      | 0.975               | 2,080                          | 0.982               | 2,823                                | 1,940                            | 1,976,297                           | 0.982             |
| Maple Grove                            | 4,817                      | 1.436               | 4,669                          | 1.437               | 4,850                                | 3,781                            | 2,482,216                           | 1.523             |
| Osaga                                  | 1,400                      | 0.542               | 2,000                          | 0.743               | 2,000                                | 1,181                            | 2,332,074                           | 0.506             |
| Pleasant View                          | 4,965                      | 2.908               | 5,565                          | 2.860               | 5,265                                | 3,301                            | 1,830,252                           | 1.804             |
| Rosedale                               | 3,837                      | 1.437               | 5,163                          | 1.432               | 5,348                                | 3,872                            | 2,704,706                           | 1.432             |
| Tweedy                                 | 3,249                      | 2.168               | 3,600                          | 2.250               | 3,200                                | 2,899                            | 1,583,247                           | 1.831             |
| West Liberty                           | 2,750                      | 3.434               | 2,750                          | 1.343               | 2,750                                | 616                              | 1,523,757                           | 0.404             |
| Zion                                   | 1,400                      | 2.292               | 2,000                          | 2.444               | 2,000                                | 1,337                            | 691,735                             | 1.933             |
| Totals                                 | 336,120                    | 44.400              | 369,118                        | 38.239              | 446,923                              | 291,853                          |                                     | 36.067            |

\*Tax rates are expressed in mills

Clerk

Page No. 39A

**2020 Neighborhood Revitalization Rebate**

| Budgeted Funds<br>for 2020     | 2019 Ad<br>Valorem before<br>Rebate** | 2019 Mil Rate<br>before Rebate | Estimate 2020<br>NR Rebate |
|--------------------------------|---------------------------------------|--------------------------------|----------------------------|
| General                        | 1,861,407                             | 17.282                         | 40,063                     |
| Debt Service                   |                                       |                                | 0                          |
| Road & Bridge                  | 992,070                               | 9.211                          | 21,352                     |
| Appraisers                     | 255,122                               | 2.369                          | 5,491                      |
| Noxious Weed                   | 33,682                                | 0.313                          | 725                        |
| Bridge and Culvert             | 190,960                               | 1.773                          | 4,110                      |
| Election                       | 87,225                                | 0.810                          | 1,877                      |
| Special Bridge                 | 18,664                                | 0.173                          | 402                        |
| 0                              |                                       |                                | 0                          |
| Special Alcohol                | 3,278                                 | 0.030                          | 71                         |
| Employee Benefits              | 1,714,904                             | 15.922                         | 36,910                     |
| Mental Health                  | 69,013                                | 0.641                          | 1,485                      |
| Intellectual Disabilities      | 50,575                                | 0.470                          | 1,089                      |
| Public Safety (Jail & Sheriff) | 1,591,476                             | 14.776                         | 34,253                     |
| 0                              |                                       |                                | 0                          |
| Ambulance Fund                 | 305,073                               | 2.832                          | 6,566                      |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| 0                              |                                       |                                | 0                          |
| TOTAL                          | 7,173,449                             | 66.602                         | 154,394                    |

2019 July 1 Valuation: 107,706,498Valuation Factor: 107,706.498Neighborhood Revitalization Subj to Rebate: 2,318,173Neighborhood Revitalization factor: 2,318.173

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #11 for complete the Neighborhood Revitalization Rebate table.

The governing body of **BOURBON COUNTY** will meet on September 3, 2019 at 10:00 A.M. at County Courthouse, Commissioners Meeting Room 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. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

# **BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                                    | Prior Year Actual for 2018 |                  | Current Year Estimate for 2019 |                  | Proposed Budget Year for 2020     |                               |                |
|---|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|----------------|
|   | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Est. Tax Rate* |
| General                                 | 4,134,728                  | 33.915           | 2,927,022                      | 18.043           | 3,001,449                         | 1,861,407                     | 17.282         |
| Debt Service                            |                            |                  |                                |                  |                                   |                               |                |
| Road & Bridge                           | 2,017,971                  | 9.637            | 2,068,944                      | 9.369            | 2,062,331                         | 992,070                       | 9.211          |
| Appraisers                              | 278,818                    | 2.535            | 291,484                        | 2.546            | 281,125                           | 255,122                       | 2.369          |
| Noxious Weed                            | 191,089                    | 0.590            | 149,945                        | 0.410            | 169,945                           | 33,682                        | 0.313          |
| Bridge and Culvert                      | 200,247                    | 1.853            | 157,709                        | 1.288            | 197,294                           | 190,962                       | 1.773          |
| Election                                | 86,813                     | 0.795            | 86,900                         | 0.318            | 86,900                            | 87,225                        | 0.810          |
| Special Bridge                          | 19,874                     | 0.176            | 20,585                         | 0.172            | 20,585                            | 18,664                        | 0.173          |
| Special Alcohol                         | 3,386                      | 0.031            | 5,010                          | 0.031            | 5,050                             | 3,278                         | 0.030          |
| Employee Benefits                       | 2,792,185                  | 15.965           | 3,202,370                      | 15.797           | 3,403,000                         | 1,714,904                     | 15.922         |
| Mental Health                           | 68,900                     | 0.619            | 75,000                         | 0.663            | 75,000                            | 69,013                        | 0.641          |
| Intellectual Disabilities               | 54,118                     | 0.487            | 55,000                         | 0.481            | 55,000                            | 50,575                        | 0.470          |
| Public Safety (Jail & Sheri)            |                            |                  | 1,724,847                      | 17.484           | 1,859,361                         | 1,591,477                     | 14.776         |
| Ambulance Fund                          |                            |                  | 1,020,000                      |                  | 1,020,000                         | 305,073                       | 2.832          |
| Comm Emergency Respon                   |                            |                  | 59,939                         |                  | 1,761                             |                               |                |
| County Jail Sales Tax                   | 907,554                    |                  | 1,023,970                      |                  | 9,50,320                          |                               |                |
| Road & Bridge Sales Tax                 | 1,158,566                  |                  | 1,113,752                      |                  | 1,164,097                         |                               |                |
| Emergency Man Grant                     | 5,700                      |                  | 17,500                         |                  | 25,951                            |                               |                |
| Special Park & Recreation               | 500                        |                  | 1,500                          |                  | 1,500                             |                               |                |
| Landfill                                | 465,577                    |                  | 292,318                        |                  | 2,51,305                          |                               |                |
| Non-Budgeted Funds-A                    | 504,552                    |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-B                    | 46,541                     |                  |                                |                  |                                   |                               |                |
| Totals                                  | 13,038,460                 | 66.603           | 14,324,575                     | 66.602           | 14,663,429                        | 7,173,453                     | 66.602         |
| Less: Transfers                         | 13,470                     |                  | 10,213                         |                  | 20,213                            |                               |                |
| Net Expenditure                         | 13,024,990                 |                  | 14,314,362                     |                  | 14,643,216                        |                               |                |
| Total Tax Levied                        | 6,672,367                  |                  | 6,929,331                      |                  | xxxxxxxxxxxx                      |                               |                |
| Outstanding Indebtedness,<br>January 1, | 2017                       | 2018             | 2019                           |                  |                                   |                               |                |
| G.O. Bonds                              | 7,591,300                  | 7,871,600        | 7,591,300                      |                  |                                   |                               |                |
| Revenue Bonds                           | 0                          | 0                | 0                              |                  |                                   |                               |                |
| Other                                   | 0                          | 0                | 0                              |                  |                                   |                               |                |
| Lease Pur. Princ.                       | 3,103,679                  | 3,369,611        | 2,889,417                      |                  |                                   |                               |                |
| Total                                   | 10,694,979                 | 11,241,211       | 10,480,717                     |                  |                                   |                               |                |

\*Tax rates are expressed in mills

| Other County<br>Special District Funds | Prior Year Actual for 2018 |                  | Current Year Estimate for 2018 |                  | Proposed Budget Year for 2020     |                               |                                  |                |
|--|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|----------------------------------|----------------|
|  | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | July 1, 2019 Estimated Valuation | Est. Tax Rate* |
| Rural Fire District #3                 | 286,607                    | 8.091            | 315,247                        | 7.414            | 390,647                           | 249,698                       | 38,696,548                       | 6.453          |
| Avondale                               | 852                        | 5.789            | 1,100                          | 2.942            | 1,400                             | 1,118                         | 2,53,074                         | 4.418          |
| Barnesville                            | 3,055                      | 3.194            | 3,000                          | 1.881            | 3,000                             | 2,674                         | 1,094,297                        | 2.444          |
| Centerville-West Plains                | 7,090                      | 1.354            | 7,454                          | 1.563            | 8,215                             | 6,712                         | 3,300,262                        | 2.034          |
| Chapel Grove                           | 2,600                      | 3.396            | 2,800                          | 3.510            | 3,000                             | 2,598                         | 755,107                          | 3.441          |
| Clarksburg                             | 6,535                      | 1.954            | 6,805                          | 1.946            | 6,840                             | 6,177                         | 3,438,247                        | 1.797          |
| Dayton                                 | 1,991                      | 2.571            | 2,485                          | 2.858            | 2,485                             | 1,992                         | 773,684                          | 2.575          |
| Glendale                               | 2,600                      | 2.859            | 2,400                          | 2.634            | 3,100                             | 1,957                         | 786,050                          | 2.490          |
| Lath Branch                            | 2,372                      | 0.975            | 2,080                          | 0.982            | 2,823                             | 1,940                         | 1,976,297                        | 0.982          |
| Maple Grove                            | 4,817                      | 1.436            | 4,669                          | 1.437            | 4,850                             | 3,781                         | 2,482,216                        | 1.523          |
| Osaga                                  | 1,400                      | 0.542            | 2,000                          | 0.743            | 2,000                             | 1,181                         | 2,332,074                        | 0.506          |
| Pleasant View                          | 4,965                      | 2.908            | 5,565                          | 2.860            | 5,265                             | 3,301                         | 1,830,252                        | 1.804          |
| Rosedale                               | 3,837                      | 1.437            | 5,163                          | 1.432            | 5,348                             | 3,872                         | 2,704,706                        | 1.432          |
| Tweedy                                 | 3,249                      | 2.168            | 3,600                          | 2.250            | 3,200                             | 2,899                         | 1,583,247                        | 1.831          |
| West Liberty                           | 2,750                      | 3.434            | 2,750                          | 1.343            | 2,750                             | 616                           | 1,523,757                        | 0.404          |
| Zion                                   | 1,400                      | 2.292            | 2,000                          | 2.444            | 2,000                             | 1,337                         | 691,735                          | 1.933          |
| Totals                                 | 336,120                    | 44.400           | 369,118                        | 38.239           | 446,923                           | 291,853                       |                                  | 36.067         |

\*Tax rates are expressed in mills

Kendell Mason

Clerk

Publication Date: August 24, 2019