CERTIFICATE

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

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Fund	**K.S.A.**				
General	79-1946	6	3,476,154	1,802,881	13.001
Appraiser	10-113	7	250,324	231,775	1.672
Election (062)	25-2201a	8	109,614	105,333	.76
Employee Benefits (064)	12,12-102	9	2,669,373	2,249,875	16.224
Mental Health (114)	19-4004	10			
Intellectual Disabilities (116)	19-1007	11	55,000	50,944	.368
Law Enforcement (120)	19-815	12	2,280,858	1,684,037	12.144
Noxious Weeds (200)	2-1318	13	215,000	84,210	.608
Road & Bridge (220)	68-5,101	14	2,750,949	1,383,172	9.974
EMS (375)	65-6118	15	1,191,603	265,924	1.918
Special Alcohol & Drug (238)	65-4060	16			
Bridge & Culvert (024)	68-1103	17			
Special Bridge (240)	68-1135	18			
Landfill (108)		19	792,950		
Road & Bridge Sales Tax (222)		20	1,323,176		
Sp. Parks & Recreation (244)		21			
Sewer District #1 (358)		22	35,150		
Jail/County Bldg Sales Tax (370)		23	929,084		
Opioid Fund (387)		24	26,923		
Emergency Svcs. Sales Tax (399)		25	1,000,000		
Non-Budgeted Funds		26			
Non-Budgeted Funds A		27			
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Totals		xxxxxx	17,106,158	7,858,151	56.669
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County Clerk's Use Only
138,681,091
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	57.550
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9/30, 2025
June E Walker
County Clerk

Governing Body

Bourbon County 2026

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

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (001)	1,698,535	177,986	2,809	9,010	3,481	1,957
Appraiser (016)	208,210	21,818	344	1,104	427	240
Election (062)	68,416	7,169	113	363	140	79
Employee Benefits (064)	2,310,214	242,083	3,820	12,254	4,735	2,663
Mental Health (114)	87,989	9,220	145	467	180	101
Intellectual Disabilities (11	50,373	5,278	83	267	103	58
Law Enforcement (120)	1,775,590	186,061	2,936	9,419	3,639	2,046
Noxious Weeds (200)	94,266	9,878	156	500	193	109
Road & Bridge (220)	1,381,786	144,795	2,285	7,330	2,832	1,593
EMS (375)	302,087	31,655	500	1,602	619	348
Special Alcohol & Drug (2						
Bridge & Culvert (024)						
Special Bridge (240)						
TOTAL	7,977,466	835,943	13,191	42,316	16,349	9,194

County Treas Motor Vehicle Estimate 835,943

County Treas Recreational Vehicle Estimate 13,191

County Treas 16/20M Vehicle Estimate 42,316

County Treas Commercial Vehicle Tax Estimate 16,349

County Treas Watercraft Tax Estimate 9,194

Motor Vehicle Factor 0.10479

Recreational Vehicle Factor 0.00165

16/20M Vehicle Factor 0.00530

Commercial Vehicle Factor 0.00205

Watercraft Factor 0.00115

Bourbon County 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Computer Equip. Reserve	10,000	10,000	-	KSA 19-119
Appraiser Equipment Rsv	Appraiser	30,000	8,098		KSA 19-119
Employee Benefits	General		25,800		KSA 12-16,102
Road & Bridge	Special Road Machinery	157,000			KSA 68-141g
Road & Bridge	Special Improvements	30,571			KSA 68-590
Road & Bridge Sales Tax	Road & Bridge	410,000	663,475	600,000	KSA 12-196
Special Bridge Fund	Road & Bridge	6,511			KSA 79-2958
Bridge & Culvert Fund	Road & Bridge	29,958			KSA 79-2958
General	Law Enforcement	86,000			Vote by Comm
Sales Tax	Law Enforcement	200,000	250,000	0	KSA 12-187b31
General	EMS	40,000			Vote by Comm
Motor Vehicle	General	17,680	10,000	10,000	KSA 8-145
	Total	1017720	967373	610000	
	Adjustments*				
	Adjusted Totals	1017720	967373	610000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Bourbon County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Refunding (Jail)	2/9/2021	9/1/1935	.25-2.15	6,152,693	4,800,000	3/1 & 9/1	9/1	77,852	370,000	74,708	380,000
Series 2016 (Landfill)	1/25/2016	3/1/2026	3.5-5	381,865	68,800	3/1 & 9/1	9/1	2,595	33,800	875	35,000
Series 2021 Refunding (Sewer)	6/10/2021	9/1/2009	2.00	744,933	605,000	3/1 & 9/1	9/1	15,750	20,000	15,150	20,000
Total Indebtedness					**5,473,800**			**96,197**	**423,800**	**90,733**	**435,000**

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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Mini Excavator	11/15/2021	120	2.64	79,256	16,352	16,512	0
Rock Crusher 2022	5/17/2022	120	3.91	956,000	792,851	117,332	117,332
Asphalt Roller	1/1/2024	36	0.00	20,200	14,028	6,733	6,733
Mini Excavator (Sany)	6/14/2024	60		46,408	46,408	11,164	11,164
Motor Grader (2)	11/28/2023	81		604,015	548,156	109,517	109,517
2016 Jail Pod & Equipment	11/29/2016	204	2-4.5	1,770,000	1,330,000	142,775	144,925
In Car Camera Equipment	3/1/2022	60	2.75	191,931	89,695	41,174	41,174
Sheriff Vehicles (Durango)	4/15/2023	60	5.19	168,252	122,267	38,277	38,277
				Totals	**2,959,757**	**483,484**	**469,122**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General (001)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	494,164	381,929	382,736
Receipts:			
Ad Valorem Tax	1,413,019	1,698,535	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,615	15,000	15,000
Motor Vehicle Tax	146,860	150,998	177,986
Recreational Vehicle Tax	2,279	2,363	2,809
16/20M Vehicle Tax	7,271	8,133	9,010
Commercial Vehicle Tax	3,662	3,308	3,481
Watercraft Tax		1,787	1,957
Gross Earnings (Intangible) Tax			0
In Lieu of Tax-PILOT Jayhawk Wind	365,625	365,625	365,625
Interest on Taxes	216,313	175,000	175,000
Intergovernmental			
Local Alcoholic Liquor Tax	0	0	
Tax Sale Revenue	9,878		
Franchise Tax	1,295	1,200	1,200
Federal Grants	22,196	22,654	22,654
State Grants	523	0	0
Licenses, Fees and Permits			
Recording Fees	110,702	105,000	105,000
Officer Fees	4,144	4,000	4,000
Diversion Fees	11,124	10,000	10,000
Firework Permit	300	300	300
Beer Licenses	0		
Use of Money and Property			
Interest on Investment	478,197	425,000	425,000
Leases	13,680	12,840	12,840
Other Receipts			
Reimbursed Expenditure from -			
Diversion Coordinator	0		
Other	0		
Reimbursed Expenditure	8,348	17,500	0
Miscellaneous			
Operating Transfers from			
Motor Vehicle Operating Fund	17,680	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Transfer from Employee Benefits (HR)		30,000	
Neighborhood Revitalization Rebate	(42,438)	(57,587)	-61,325
Miscellaneous	30,872	10,000	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,837,145**	**3,011,656**	**1,290,537**
Resources Available:	**3,331,309**	**3,393,585**	**1,673,273**

Bourbon County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,331,309	3,393,585	1,673,273
Expenditures:			
County Commmission	86,959	90,350	113,510
County Clerk	119,989	143,377	133,189
County Treasurer	143,886	175,687	175,637
County Attorney	408,160	471,880	470,284
County Counselor	58,500	96,000	96,000
Register of Deeds	120,416	142,286	114,821
Sheriff	63,000	0	0
Custodial	92,078	152,299	150,514
Correctional	538	0	0
Courthouse General	533,171	531,000	582,719
Coroner	73,388	50,000	50,000
County Finance	97,418	0	24,650
District Court	326,989	339,690	348,900
Emergency Preparedness	61,397	64,579	52,980
IT	290,845	294,127	242,000
Dispatch	50,000	50,000	240,000
Juvenile Detention	97,296	134,424	135,000
Health Board Appropriations	90,750	90,750	90,750
Fair	10,000	10,000	10,000
Elderly Appropriations	48,600	48,600	48,600
Conservation Appropriations	40,000	40,000	25,000
Transfer to Computer Equipment Reserve	10,000	10,000	0
Transfer to Law Enforcement	86,000	0	
Transfer to EMS	40,000	0	
Jury Trials	0	50,000	50,000
Human Resources	0	25,800	71,600
Subtotal	2,949,380	3,010,849	3,226,154
Cash Reserve (2026 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,949,380**	**3,010,849**	**3,476,154**
Unencumbered Cash Balance Dec 31	381,929	382,736	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,299,426	3,164,503	3,476,154
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,476,154
		Tax Required	1,802,881
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,802,881

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	65,701	64,250	107,085
Contractual	20,603	24,600	5,000
Commodities	655	1,500	1,425
Administrative Assistant			0
Total	86,959	90,350	113,510
County Clerk			
Salaries	112,664	129,810	119,984
Contractual	4,610	8,567	7,505
Commodities	2,715	5,000	5,700
Total	119,989	143,377	133,189
County Treasurer			
Salaries	115,426	130,246	127,786
Contractual	24,911	44,441	46,901
Commodities	3,549	1,000	950
Total	143,886	175,687	175,637
County Attorney			
Salaries	335,979	415,080	412,518
Contractual	61,454	48,800	49,966
Commodities	3,417	4,000	3,800
Capital Outlay	7,310	4,000	4,000
Total	408,160	471,880	470,284
County Counselor			
Salaries	58,500	96,000	96,000
Total	58,500	96,000	96,000
Register of Deeds			
Salaries	117,622	132,986	110,120
Contractual	1,761	6,550	3,400
Commodities	1,033	2,750	1,301
Total	120,416	142,286	114,821
Sheriff			
Salaries	10,000		
Contractual	53,000		
Total	63,000	0	0
Custodial			
Salaries	67,760	88,099	88,099
Contractual	2,054	28,500	28,500
Commodities	22,264	35,700	33,915
Total	92,078	152,299	150,514
Correctional			
Contractual	538		
Total	538	0	0

Bourbon County

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Courthouse General			
Contractual	207,990	151,539	151,539
General Liability Insurance	310,396	353,461	406,480
Commodities	14,785	26,000	24,700
Total	533,171	531,000	582,719
Coroner			
Contractual	73,388	50,000	50,000
Total	73,388	50,000	50,000
County Finance			
Salaries	95,335		24,650
Contractual	1,449		
Commodities	634		
Total	97,418	0	24,650
District Court			
Salaries	56,170	55,390	58,160
Contractual	240,288	247,800	251,990
Commodities	30,531	15,000	14,250
Capital Outlay		21,500	24,500
Total	326,989	339,690	348,900
Emergency Preparedness			
Salaries	38,371	48,079	37,584
Contractual	14,385	12,500	11,596
Commodities	4,424	2,500	3,800
Capital Outlay	4,217	1,500	0
Total	61,397	64,579	52,980
IT			
Contracted IT Services	148,032	142,377	
Contractual	127,331	130,000	242,000
Commodities	12,690	10,000	0
Capital Outlay	2,792	11,750	0
Total	290,845	294,127	242,000
Dispatch			
Contractual	50,000	50,000	240,000
Total	50,000	50,000	240,000
Juvenile Detention			
Contractual	97,296	134,424	135,000
Total	97,296	134,424	135,000
Health Board Appropriations			
Contractual	90,750	90,750	90,750
Total	90,750	90,750	90,750
Fair			
Contractual	10,000	10,000	10,000
Total	10,000	10,000	10,000

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Elderly Appropriations			
Contractual	48,600	48,600	48,600
Total	48,600	48,600	48,600
Conservation Appropriations			
Contractual	40,000	40,000	25,000
Total	40,000	40,000	25,000
Transfer to Computer Equipment Reserve			
Transfers	10,000	10,000	0
Total	10,000	10,000	0
Transfer to Law Enforcement			
Transfers	86,000		0
Total	86,000	0	0
Transfer to EMS			
Transfers	40,000		0
Total	40,000	0	0
Jury Trials			
Contractual		50,000	50,000
Total	0	50,000	50,000
Human Resources			
Contractual		25,800	71,600
Total	0	25,800	71,600

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser (016)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,045	3,313	0
Receipts:			
Ad Valorem Tax	190,559	208,210	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,518	3,500	0
Motor Vehicle Tax	16,771	20,338	21,818
Recreational Vehicle Tax	260	319	344
16/20M Vehicle Tax	1,265	1,095	1,104
Commercial Vehicle Tax	418	445	427
Watercraft Tax	0	241	240
Officer Fees	0		0
Reimbursements	3,000	2,000	2,000
PRC/Maps	498	500	500
Transfer From Equipment Reserve	30,000	8,098	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,675	-7,059	-7,884
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**239,664**	**237,687**	**18,549**
Resources Available:	**274,708**	**241,000**	**18,549**
Expenditures:			
Wages	198,765	206,000	206,000
Contractual Services	59,423	25,000	31,485
Commodities	13,207	10,000	12,839
Transfer to Equipment Reserve		0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**271,395**	**241,000**	**250,324**
Unencumbered Cash Balance Dec 31	3,313	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	274,102	251,000	250,324
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	250,324
		Tax Required	231,775
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	231,775

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election (062)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,327	5,317	0
Receipts:			
Ad Valorem Tax	72,625	68,416	xxxxxxxxxxxxxxxxxx
Delinquent Tax	847	1,000	0
Motor Vehicle Tax	6,219	7,826	7,169
Recreational Vehicle Tax	96	123	113
16/20M Vehicle Tax	483	421	363
Commercial Vehicle Tax	155	171	140
Watercraft Tax	0	93	79
State Grant	11,320		
Miscellaneous	50	8,028	
Neighborhood Revitalization Rebate	-2,181	-2,320	-3,583
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**89,614**	**83,758**	**4,281**
Resources Available:	**131,941**	**89,075**	**4,281**
Expenditures from detail page:			
Wages	46,958	50,500	50,500
Contractual	69,677	25,225	35,364
Commodities	9,989	13,350	23,750
Transfer to Equipment Reserve	0	0	0
Subtotal	126,624	89,075	109,614
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**126,624**	**89,075**	**109,614**
Unencumbered Cash Balance Dec 31	5,317	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	131,940	105,825	109,614
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,614
See Tab D		Tax Required	105,333
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	105,333

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits (064)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	251,768	334,749	230,472
Receipts:			
Ad Valorem Tax	2,312,840	2,310,214	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20,591	0	
Motor Vehicle Tax	249,497	249,193	242,083
Recreational Vehicle Tax	3,871	3,903	3,820
16/20 M Vehicle Tax	12,448	13,418	12,254
Commercial Vehicle Tax	6,221	5,457	4,735
Watercraft Tax		2,953	2,663
Reimbursed from Employees	1,490,497		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-70,136	-78,325	-76,529
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**4,025,829**	**2,506,813**	**189,026**
Resources Available:	**4,277,597**	**2,841,562**	**419,498**
Expenditures:			
Contractual			
Social Security	400,975	422,350	436,677
KPERS	533,618	572,774	604,485
Unemployment	18,062	22,250	22,000
Health Insurance	2,900,284	1,420,000	1,444,157
Other Insurance	6,021	7,140	7,200
Workers Compensation	83,887	140,776	154,854
Transfer to General - HR		25,800	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendi			
Total Expenditures	**3,942,848**	**2,611,090**	**2,669,373**
Unencumbered Cash Balance Dec 31	334,749	230,472	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,379,580	4,287,383	2,669,373
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,669,373
		Tax Required	2,249,875
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,249,875

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health (114)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	80,299	87,989	xxxxxxxxxxxxxxxxxx
Delinquent Tax	875	0	
Motor Vehicle Tax	9,136	8,606	9,220
Recreational Vehicle Tax	142	135	145
16/20 M Vehicle Tax	517	463	467
Commercial Vehicle Tax	228	188	180
Watercraft Tax		102	101
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,430	-2,983	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**88,767**	**94,500**	**10,113**
Resources Available:	**88,767**	**94,500**	**10,113**
Expenditures:			
Appropriation Health & Welfare - SEK Mental He	88,767	94,500	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendi			
Total Expenditures	**88,767**	**94,500**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	90,000	94,500	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disabilities (116)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	13,341	0
Receipts:			
Ad Valorem Tax	49,459	50,373	xxxxxxxxxxxxxxxxxx
Delinquent Tax	561	500	
Motor Vehicle Tax	5,524	5,288	5,278
Recreational Vehicle Tax	86	83	83
16/20 M Vehicle Tax	316	285	267
Commercial Vehicle Tax	138	116	103
Watercraft Tax		63	58
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,493	-1,708	-1,733
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,591**	**55,000**	**4,056**
Resources Available:	**54,591**	**68,341**	**4,056**
Expenditures:			
Appropriation Health & Welfare - Tri-Valley	41,250	55,000	55,000
Missed Appropriation 2024		13,341	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**41,250**	**68,341**	**55,000**
Unencumbered Cash Balance Dec 31	13,341	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	55,000	55,000	55,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	50,944
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	50,944

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement (120)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,678	268	268
Receipts:			
Ad Valorem Tax	1,550,707	1,775,590	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,967	0	
Motor Vehicle Tax	195,076	165,214	186,061
Recreational Vehicle Tax	3,027	2,588	2,936
16/20 M Vehicle Tax	11,211	8,896	9,419
Commercial Vehicle Tax	4,864	3,618	3,639
Watercraft Tax	0	1,958	2,046
Grants	25,096	2,000	0
VIN Inspection Fees	6,080	2,000	6,202
Inmate Housing	125,555	10,000	128,066
Fingerprint Fees	4,010	2,500	4,090
Sheriff Fees	0	0	
Reimbursements	60,173	40,000	61,376
Transfer from General	86,000		
Transfer from Jail/County Sales Tax	200,000	250,000	250,000
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	-46,902	-60,199	-57,282
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,243,863**	**2,204,165**	**596,553**
Resources Available:	**2,247,541**	**2,204,433**	**596,821**
Expenditures:			
Sheriff			
Wages	787,755	883,041	937,534
Contractual	168,179	98,726	131,392
Commodities	115,249	109,496	76,351
Capital Outlay	52,078	0	
Corrections			
Wages	623,405	649,502	714,087
Contractual	421,055	285,000	322,029
Commodities	79,552	178,400	99,465
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,247,273**	**2,204,165**	**2,280,858**
Unencumbered Cash Balance Dec 31	268	268	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,247,273	2,204,165	2,280,858
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,280,858
		Tax Required	1,684,037
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,684,037

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weeds (200)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,922	56,411	32,818
Receipts:			
Ad Valorem Tax	94,877	94,266	xxxxxxxxxxxxxxxxxx
Delinquent Tax	645	0	
Motor Vehicle Tax	9,845	10,276	9,878
Recreational Vehicle Tax	153	161	156
16/20 M Vehicle Tax	371	553	500
Commercial Vehicle Tax	245	225	193
Watercraft Tax		122	109
Chemical Sales	46,979	90,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,888	-3,196	-2,864
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**150,227**	**192,407**	**97,972**
Resources Available:	**186,149**	**248,818**	**130,790**
Expenditures:			
Wages	38,974	40,000	40,000
Contractual	13,261	6,000	6,000
Commodities	13,816	130,000	19,000
Chemicals	58,687		110,000
Transfer to Noxious Weed Equipment Fund	5,000	10,000	10,000
Cash Reserve (2026 column)		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**129,738**	**216,000**	**215,000**
Unencumbered Cash Balance Dec 31	56,411	32,818	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	208,500	216,000	215,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,000
		Tax Required	84,210
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	84,210

Bourbon County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge (220)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,065	12,306	23,113
Receipts:			
Ad Valorem Tax	1,091,380	1,381,786	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,719	0	
Motor Vehicle Tax	137,624	153,179	144,795
Recreational Vehicle Tax	2,135	2,399	2,285
16/20 M Vehicle Tax	7,543	8,248	7,330
Commercial Vehicle Tax	3,432	3,355	2,832
Watercraft Tax		1,815	1,593
Special Highway Aid	561,068	538,922	540,377
Connecting Links	79,512	75,000	75,000
Sale of Assets	98,500		
Culvert Sales	21,606	15,000	10,000
Insurance Proceeds	215,291		
Dust Control	2,625	2,500	2,500
Elm Creek Lake Fees	6,388		5,000
Reimbursed Expenditures	140,620		
Transfer from Road & Bridge Sales Tax Fund	410,000	663,475	600,000
Transfer from Special Bridge Fund	6,511		
Transfer from Bridge & Culvert Fund	29,958		
Neighborhood Revitalization Rebate	-33,116	-46,848	-47,048
Miscellaneous	20,091		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,813,887**	**2,798,831**	**1,344,664**
Resources Available:	**2,822,952**	**2,811,137**	**1,367,777**
Expenditures:			
Road & Bridge			
Wages	951,913	1,339,650	1,339,650
Contractual	422,553	233,416	233,416
Commodities	715,437	734,833	722,604
Capital Outaly	169,369		
Elm Creek			
Wages	29,099	0	
Contractual	12,967	10,000	10,000
Commodities	5,481	5,000	4,750
Special Bridge			
Contractual		42,193	42,193
Commodities		161,674	153,590
Lease Debt Service	316,256	261,258	244,746
Transfer to Special Road Machinery	157,000	0	
Transfer to Road & Bridge Improvement	30,571	0	
Cash Reserve (2026 column)	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,810,646**	**2,788,024**	**2,750,949**
Unencumbered Cash Balance Dec 31	12,306	23,113	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,822,985	2,811,137	2,750,949
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,750,949
		Tax Required	1,383,172
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,383,172

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS (375)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,974	10,087	0
Receipts:			
Ad Valorem Tax	210,020	302,087	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,867	0	
Motor Vehicle Tax	34,095	22,361	31,655
Recreational Vehicle Tax	529	350	500
16/20 M Vehicle Tax	1,670	1,204	1,602
Commercial Vehicle Tax	850	490	619
Watercraft Tax		265	348
State Grants	27,118		
Local Grants	68,956		
User Fees	864,560	900,000	900,000
Reimbursed Expenses	2,842		
Transfer from General Fund	40,000		
Neighborhood Revitalization Rebate	-6,454	-10,242	-9,045
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,247,053**	**1,216,515**	**925,679**
Resources Available:	**1,276,027**	**1,226,602**	**925,679**
Expenditures:			
Wages	963,518	941,515	992,423
Contractual Services	110,022	60,000	10,000
Pre-Employment Testing			1,500
Image Trend Reporting System			3,000
Licensing			1,500
Training			3,000
Medical Director			10,000
City of Fort Scott 3rd Truck Out			18,000
Utilities			9,300
Telephone			6,000
Uniforms			2,500
Vehicle Mtce			40,000
Building Mtce			5,000
Medication			15,000
Oxygen			5,000
Commodities	86,292	190,000	9,500
Medical Supplies			40,000
Fuel			35,000
Refunds			2,000
Capital Outlay	106,108	35,087	50,000
Cash Reserve (2026 column)			
Miscellaneous			-67,120
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,265,940**	**1,226,602**	**1,191,603**
Unencumbered Cash Balance Dec 31	10,087	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,385,724	1,241,515	1,191,603
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,191,603
		Tax Required	265,924
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	265,924

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Alcohol & Drug (238)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,341	0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	354		
Recreational Vehicle Tax	5		
16/20 M Vehicle Tax	21		
Commercial Vehicle Tax	9		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-101		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,666**	**0**	**0**
Resources Available:	**3,666**	**0**	**0**
Expenditures:			
Health & Welfare Appropriation SEK Mental	3,666	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,666**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,650	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge & Culvert (024)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,332	0	0
Receipts:			
Ad Valorem Tax	188,760	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,876	Moved to Road & Bridge Fund	
Motor Vehicle Tax	17,167		
Recreational Vehicle Tax	266		
16/20 M Vehicle Tax	995		
Commercial Vehicle Tax	428		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,681		
Miscellaneous	1,316		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**205,127**	**0**	**0**
Resources Available:	**218,459**	**0**	**0**
Expenditures:			
Personnel Services	82,561	Moved to Road & Bridge Fund	
Contractual Services	28,223		
Commodities	77,718		
Transfer to R&B	29,957		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**218,459**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	240,644	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge (240)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,167	0	0
Receipts:			
Ad Valorem Tax	150,241	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,495	Moved to Road & Bridge Fund	
Motor Vehicle Tax	20,270		
Recreational Vehicle Tax	314		
16/20 M Vehicle Tax	1,056		
Commercial Vehicle Tax	505		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,614		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**169,267**	**0**	**0**
Resources Available:	**207,434**	**0**	**0**
Expenditures:			
Personnel Services	125,107	Moved to Road & Bridge Fund	
Contractual Services	15,733		
Commodities	32,794		
Debt Service	27,289		
Transfer to R&B	6,511		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**207,434**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	208,772	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill (108)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,681	153,440	92,950
Receipts:			
User Fees	721,392	700,000	700,000
Reimbursements	5,435		
Interest on Idle Funds			
Miscellaneous	520		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**727,347**	**700,000**	**700,000**
Resources Available:	**884,028**	**853,440**	**792,950**
Expenditures:			
Wages	119,731	118,400	125,730
Contractual	468,685	492,127	492,127
Commodities	100,308	90,000	90,000
Capital Outlay	5,005	0	
G.O. Bond Interest	32,600	33,800	35,000
G.O. Bond Principal	4,255	2,595	875
Debt Service Fees	4		
Lease Purchase		23,568	
Cash Reserve (2026 column)			49,218
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**730,588**	**760,490**	**792,950**
Unencumbered Cash Balance Dec 31	153,440	92,950	0
2024/2025/2026 Budget Authority Amount:	829,321	860,490	792,950

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge Sales Tax (222)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69,451	106,651	23,176
Receipts:			
Sales Tax	1,325,905	1,300,000	1,300,000
Reimbursements	910		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,326,815**	**1,300,000**	**1,300,000**
Resources Available:	**1,396,266**	**1,406,651**	**1,323,176**
Expenditures:			
Wages	104,599		
Contractual	555,866	635,000	635,000
Commodities	186,890	85,000	85,000
Capital Outlay	7,260		
Transfer to Road & Bridge	410,000	663,475	600,000
Transfer to Road & Bridge Improvement Fund	25,000		
Cash Reserve (2026 column)			3,176
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,289,615**	**1,383,475**	**1,323,176**
Unencumbered Cash Balance Dec 31	106,651	23,176	0
2024/2025/2026 Budget Authority Amount:	1,797,510	1,300,000	1,323,176

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sp. Parks & Recreation (244)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	875	875	875
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**875**	**875**	**875**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	875	875	875
2024/2025/2026 Budget Authority Amount:	875	0	0

Bourbon County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District #1 (358)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,199	3,703	953
Receipts:			
Assessments Billed through City of Fort Scott	28,704	33,000	34,197
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,704**	**33,000**	**34,197**
Resources Available:	**34,903**	**36,703**	**35,150**
Expenditures:			
G.O. Bond Principal	15,000	20,000	20,000
G.O. Bond Interest	16,200	15,750	15,150
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,200**	**35,750**	**35,150**
Unencumbered Cash Balance Dec 31	3,703	953	0
2024/2025/2026 Budget Authority Amount:	31,200	35,750	35,150

Bourbon County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail/County Bldg Sales Tax (370)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,689,553	1,910,931	2,040,852
Receipts:			
Sales Tax	1,128,750	1,050,000	1,050,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,128,750**	**1,050,000**	**1,050,000**
Resources Available:	**2,818,303**	**2,960,931**	**3,090,852**
Expenditures:			
Courthouse Facilities			
Courthouse Repairs		150,000	150,000
Law Enforcement			
Contractual	34,711		
Transfer to Law Enforcement Fund	200,000	250,000	250,000
Leases Sheriff Equipment	97,025	79,452	79,451
Debt Service			
G.O. Principal	355,000	370,000	380,000
G.O. Interest	80,161	77,852	74,708
Lease Jail Pods	140,475	142,775	144,925
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**907,372**	**920,079**	**929,084**
Unencumbered Cash Balance Dec 31	1,910,931	2,040,852	2,161,768
2024/2025/2026 Budget Authority Amount:	1,226,865	926,935	929,084

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Fund (387)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,994	79,923	26,923
Receipts:			
Opioid Settlement	40,929	7,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,929**	**7,000**	**0**
Resources Available:	**79,923**	**86,923**	**26,923**
Expenditures:			
Appropriations		60,000	26,923
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**60,000**	**26,923**
Unencumbered Cash Balance Dec 31	79,923	26,923	0
2024/2025/2026 Budget Authority Amount:	48,995	60,000	26,923

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Svcs. Sales Tax (399)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	58,791	0
Receipts:			
Sales Tax	103,044	941,209	1,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**103,044**	**941,209**	**1,000,000**
Resources Available:	**103,044**	**1,000,000**	**1,000,000**
Expenditures:			
Freeman Appropriation	44,253	1,000,000	1,000,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,253**	**1,000,000**	**1,000,000**
Unencumbered Cash Balance Dec 31	58,791	0	0
2024/2025/2026 Budget Authority Amount:	250,000	1,000,000	1,000,000

Bourbon County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Attorney Trust (014)		ROD Tech (093)		Covid Grant		Opioid Fund		Treasurer Tech (094)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,171	Cash Balance Jan 1	36,338	Cash Balance Jan 1	157,730	Cash Balance Jan 1	38,994	Cash Balance Jan 1	10,025	254257.3
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Fees	15,332			Settlement	40,929	Fees	3,833	
Total Receipts	0	Total Receipts	15332	Total Receipts	0	Total Receipts	40928.51	Total Receipts	3833	60093.51
Resources Available:	11170.87	Resources Available:	51669.54	Resources Available:	157729.72	Resources Available:	79922.57	Resources Available:	13858.11	314350.81
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	3,454	Freeman Allocation	156,364					
				Commodities	1,365					
Total Expenditures	0	Total Expenditures	3453.74	Total Expenditures	157729.72	Total Expenditures	0	Total Expenditures	0	161183.46
Cash Balance Dec 31	11170.87	Cash Balance Dec 31	48215.8	Cash Balance Dec 31	0	Cash Balance Dec 31	79922.57	Cash Balance Dec 31	13858.11	**153,167** **
										153,167 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name: Clerk Tech (095)		(2) Fund Name: Special Law Enf. (097)		(3) Fund Name: Prosecutor Training (204)		(4) Fund Name: Special Prosecutor (246)		(5) Fund Name: Sheriff Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	26,058	Cash Balance Jan 1	42,116	Cash Balance Jan 1	12,019	Cash Balance Jan 1	1,351	Cash Balance Jan 1	99,630	181174.46
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	3,833	Fees	21,400	Fees	2,478	Fees	527	Misc.	7,181	
Total Receipts	3833	Total Receipts	21400	Total Receipts	2477.85	Total Receipts	527.09	Total Receipts	7181.36	35419.3
Resources Available:	29891.44	Resources Available:	63516.46	Resources Available:	14496.4	Resources Available:	1878.35	Resources Available:	106811.11	216593.76
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,332	Contractual Services	3,813	Contractual	100			Contractual Services	23,239	
		Commodities	80					Commodities	9,419	
Total Expenditures	3332.02	Total Expenditures	3893.39	Total Expenditures	100	Total Expenditures	0	Total Expenditures	32657.99	39983.4
Cash Balance Dec 31	26559.42	Cash Balance Dec 31	59623.07	Cash Balance Dec 31	14396.4	Cash Balance Dec 31	1878.35	Cash Balance Dec 31	74153.12	**176,610** **
										176,610 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name: Motor Vehicle		(2) Fund Name: Conceal Carry (397)		(3) Fund Name: Sex Offender (398)		(4) Fund Name: Appraiser Reserve (097)		(5) Fund Name: Computer Reserve (026)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	335	Cash Balance Jan 1	2,626	Cash Balance Jan 1	36,013	Cash Balance Jan 1	56,676	Cash Balance Jan 1	24,055	119704.92
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	350	Fees	715	Fees	8,170			Miscellaneous	11,696	
Officer Fees	107,908							Transfer from General	10,000	
Misc.	2,831									
Reimbursements	15									
Total Receipts	111104.23	Total Receipts	715	Total Receipts	8170	Total Receipts	0	Total Receipts	21696.4	141685.63
Resources Available:	111439.54	Resources Available:	3341.02	Resources Available:	44182.51	Resources Available:	56676.32	Resources Available:	45751.16	261390.55
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	81,048			Contractual Services	4,260	Transer to Appraiser	30,000	Capital Outlay	5,615	
Contractual	97									
Commodities	12,613									
Transfer Gen Fund	17,680									
Total Expenditures	111437.73	Total Expenditures	0	Total Expenditures	4259.64	Total Expenditures	30000	Total Expenditures	5614.59	151311.96
Cash Balance Dec 31	1.81	Cash Balance Dec 31	3341.02	Cash Balance Dec 31	39922.87	Cash Balance Dec 31	26676.32	Cash Balance Dec 31	40136.57	**110,079** **
										110,079 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS C

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name: General Equipment (027)		(2) Fund Name: ounty Attorney Reserve (05		(3) Fund Name: Election Reserve (063)		(4) Fund Name: oxious Weed Equip Rsv (20		(5) Fund Name: Special Road Machinery (248)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	394,863	Cash Balance Jan 1	11,171	Cash Balance Jan 1	293	Cash Balance Jan 1	10,119	Cash Balance Jan 1	9,187	425632.65
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Transfer from Nox Weed	5,000	Transfer R&B	157,000	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	5000	Total Receipts	157000	162000
Resources Available:	394863.05	Resources Available:	11170.87	Resources Available:	293	Resources Available:	15119.09	Resources Available:	166186.64	587632.65
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Freeman Allocation	346,345					Capital Outlay	13,651	Capital Outlay	120,102	
Total Expenditures	346345.1	Total Expenditures	0	Total Expenditures	0	Total Expenditures	13650.99	Total Expenditures	120102.13	480098.22
Cash Balance Dec 31	48517.95	Cash Balance Dec 31	11170.87	Cash Balance Dec 31	293	Cash Balance Dec 31	1468.1	Cash Balance Dec 31	46084.51	**107,534** **
										107,534 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
EMS Equipment Rsv (377)		Road & Bridge Improvemen		0						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,500	Cash Balance Jan 1	212,328	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		224828.28
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Equipment Sales	11,800	Transfer R&B Fund	30,570							
Cancelled Enc	1,037	Transfer R&B Sales Tax	25,000							
Total Receipts	12836.95	Total Receipts	55570	Total Receipts	0	Total Receipts	0	Total Receipts	0	68406.95
Resources Available:	25336.95	Resources Available:	267898.28	Resources Available:	0	Resources Available:	0	Resources Available:	0	293235.23
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	266,956							
Total Expenditures	0	Total Expenditures	266956.27	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	266956.27
Cash Balance Dec 31	25336.95	Cash Balance Dec 31	942.01	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**26,279** **
										26,279 **

**Note: These two block figures should agree.

State of Kansas
County
2026

NOTICE OF BUDGET HEARING

The governing body of
Bourbon County
will meet on 09/15/2025 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 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 210 S National Avenue, Fort Scott, KS 66701 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (001)	2,949,380	11.398	3,010,849	12.754	3,476,154	1,802,881	13.004
Appraiser (016)	271,395	1.535	241,000	1.563	250,324	231,775	1.672
Election (062)	126,624	0.591	89,075	0.514	109,614	105,333	0.760
Employee Benefits (064)	3,942,848	18.810	2,611,090	17.347	2,669,373	2,249,875	16.228
Mental Health (114)	88,767	0.650	94,500	0.661			
Intellectual Disabilities (116)	41,250	0.399	68,341	0.378	55,000	50,944	0.367
Law Enforcement (120)	2,247,273	12.471	2,204,165	13.332	2,280,858	1,684,037	12.146
Noxious Weeds (200)	129,738	0.776	216,000	0.708	215,000	84,210	0.607
Road & Bridge (220)	2,810,646	8.806	2,788,024	10.375	2,750,949	1,383,172	9.976
EMS (375)	1,265,940	1.688	1,226,602	2.268	1,191,603	265,924	1.918
Special Alcohol & Drug (238)	3,666	0.026					
Bridge & Culvert (024)	218,459	1.535					
Special Bridge (240)	207,434	1.222					
Landfill (108)	730,588		760,490		792,950		
Road & Bridge Sales Tax (222	1,289,615		1,383,475		1,323,176		
Sp. Parks & Recreation (244)							
Sewer District #1 (358)	31,200		35,750		35,150		
Jail/County Bldg Sales Tax (37	907,372		920,079		929,084		
Opioid Fund (387)			60,000		26,923		
Emergency Svcs. Sales Tax (39	44,253		1,000,000		1,000,000		
Non-Budgeted Funds	153,167						
Non-Budgeted Funds A	176,610						
Non-Budgeted Funds B	110,079						
Non-Budgeted Funds C	107,534						
Non-Budgeted Funds D	26,279						
Totals	17,880,118	59.907	16,709,440	59.900	17,106,158	7,858,151	56.678
						*Revenue Neutral Rate***	*57.550*
Less: Transfers	1,017,720		967,373		610,000		
Net Expenditure	16,862,398		15,742,067		16,496,158		
Total Tax Levied	7,548,732		7,977,466		xxxxxxxxxxxxxxxxx		
Assessed Valuation	126,196,969		133,307,804		138,644,329		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,313,900	5,906,400	5,473,800
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,544,126	3,324,205	2,959,757
Total	8,858,026	9,230,605	8,433,557

*Tax rates are expressed in mills

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

David Beerbower
Commission Chairman

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Bourbon County HEREBY NOTIFIES THE Bourbon COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

x Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 62.5
The date of our hearing is August 25th, 2025 at 5:35 PM and will be held at 210 S National Avenue in Fort Scott Kansas.
* Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).

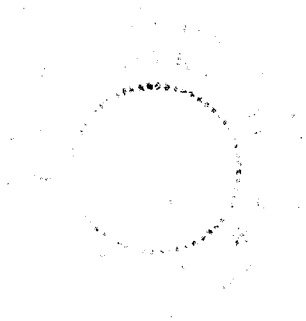
_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on 7/14, 2025.

(Seal) Susan E. Walker

COUNTY CLERK OF BOURBON COUNTY KANSAS

Clerk or Officer of Governing Body



Resolution No. 29-25

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

WHEREAS, the Revenue Neutral Rate for the County of Bourbon was calculated as 57.550 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 25,2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF BOURBON;

The County of Bourbon shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.550 mills.

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

ADOPTED this 25th day of August 2025 (month and year) and SIGNED by the Governing Body.

Attested:

County Clerk

COUNTY CLERK OF BOURBON COUNTY KANSAS



Roll Call Vote

A Roll Call Vote of the Bourbon County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 8/25/25
Resolution No. 29-25

Governing Body Member	Yes	No	No Vote
David Beerbower	✓		
Mykia Milburn-Lee	✓		
Samuel Thaw	✓		
TOTAL	3		

Certified:
Jamie E Walker

COUNTY CLERK OF BOURBON COUNTY KANSAS

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Tammy Helm, being first duly sworn on oath, deposes and says: That she is the Editor for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and she further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 3 day of September, 2025

Tammy Helm

Subscribed and sworn to before me this 3 day of September, 2025.

Teresa A. Klumpp Notary Public

TERESA A. KLUMPP
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-5-26

My Commission expires: April 5, 2026

Publisher's Fee $333.00

Bourbon County 2026

NOTICE OF BUDGET HEARING

The governing body of
Bourbon County
will meet on 09/15/2025 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 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.
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Employee Benefits (064)	3,942,848	18.810	2,611,090	17.347	2,820,816	2,406,651	17.358
Mental Health (114)	88,767	0.650	94,500	0.661			
Intellectual Disabilities (116)	41,250	0.399	55,000	0.378	55,000	37,133	0.268
Law Enforcement (120)	2,247,273	12.471	2,204,165	13.332	2,326,022	1,989,595	14.350
Noxious Weeds (200)	129,738	0.776	216,000	0.708	216,000	85,246	0.615
Road & Bridge (220)	2,810,646	8.806	2,788,024	10.375	2,797,315	1,431,171	10.323
EMS (375)	1,265,940	1.688	1,226,602	2.268	1,259,223	335,925	2.423
Special Alcohol & Drug (238)	3,666	0.026					
Bridge & Culvert (024)	218,459	1.535					
Special Bridge (240)	207,434	1.222					
Landfill (108)	730,588		760,490		792,950		
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Opioid Fund (387)			60,000		26,923		
Emergency Svcs. Sales Tax (399)	44,253		1,000,000		1,000,000		
Non-Budgeted Funds	153,167						
Non-Budgeted Funds A	176,610						
Non-Budgeted Funds B	110,079						
Non-Budgeted Funds C	107,534						
Non-Budgeted Funds D	26,279						
Totals	17,880,118	59.907	16,681,099	59.900	17,070,734	8,309,749	59.936
					*Revenue-Neutral Rate***		*57.550*
Less: Transfers	1,017,720		967,373		610,000		
Net Expenditure	16,862,398		15,713,726		16,460,734		
Total Tax Levied	7,548,732		7,977,466		xxxxxxxxxxxx		
Assessed Valuation	126,196,969		133,397,804		138,644,329		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	6,313,900		5,906,400		5,473,800		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	2,544,126		3,324,205		2,959,757		
Total	8,858,026		9,230,605		8,433,557		

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

David Beerbower
Commission Chairman

Publication Date: September 3, 2025

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Andy LaSota, being first duly sworn on oath, deposes and says: That he is the Advertising Consultant for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and he further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 9 day of August, 2025.

Andy LaSota

Subscribed and sworn to before me this 12 day of August, 2025.

NOTARY PUBLIC STATE OF KANSAS | TERESA A. KLUMPP NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 4-5-26

Teresa A. Klumpp, Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $55.50

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE 2026

The governing body of
Bourbon County
will meet on 08/25/25 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	57.550	Proposed Tax Rate	62.500

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

Publication Date: August 9, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Bourbon County

will meet on 08/25/25 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	57.550	Proposed Tax Rate	56.678

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Bourbon County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General (001)	1,741,556	12.561	61,325
Appraiser (016)	223,891	1.615	7,884
Election (062)	101,750	0.734	3,583
Employee Benefits (064)	2,173,346	15.676	76,529
Mental Health (114)	0		0
Intellectual Disabilities (116)	49,211	0.355	1,733
Law Enforcement (120)	1,626,755	11.738	57,282
Noxious Weeds (200)	81,346	0.587	2,864
Road & Bridge (220)	1,336,124	9.637	47,048
EMS (375)	256,879	1.853	9,045
Special Alcohol & Drug (238)	0		0
Bridge & Culvert (024)	0		0
Special Bridge (240)	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,590,858	54.751	267,293

2025 July 1 Valuation: 138,644,329

Valuation Factor: 138,644.329

Neighborhood Revitalization Subj to Rebate: 4,882,030

Neighborhood Revitalization factor: 4,882.030

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.