Bourbon County

State of Kansas
County

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Fund	**K.S.A.**				
General (001)	79-1946	6	3,299,426	1,436,236	11.831
Appraiser (016)	68-5,101	7	240,000	193,450	1.533
Bridge & Culvert (024)	68-1103	8	227,926	193,402	1.533
Election (062)	25-2201a	9	94,005	74,434	0.590
Employee Benefits (064)	12-12,102	10	4,044,167	2,370,241	18.783
Mental Health (114)	19-4004	11	90,000	81,861	0.649
Intellectual Disabilities (116)	19-1007	12	55,000	50,301	0.399
Public Safety (120)	19-815	13	2,085,961	1,571,465	12.453
Noxious Weeds (200)	2-1318	14	208,500	97,741	0.775
Road & Bridge (220)	68-5,101	15	2,363,901	1,109,607	8.793
Special Alcohol & Drugs (238)	65-4060	16	4,650	3,323	0.027
Special Bridge (240)	68-1135	17	215,772	153,982	1.221
EMS (375)	65-6113	18	1,385,724	212,689	1.6816
Landfill (108)		19	592,683		
Road & Bridge Sales Tax (222)		20	1,797,510		
Special Parks & Recreation (244)		21	875		
Sewer District #1 (358)		22	31,200		
Jail Sales Tax (370)		23	1,226,865		
Medical Building (385)		24			
PILOT (386)		25			
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
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Non-Budgeted Funds-D		29			
Non-Budgeted Funds-E		30			
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Totals		xxxxxx	17,964,165	7,548,732	60.27
Budget Hearing Notice					
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Combined Rate and Budget Hearing 2		50			
RNR Hearing Notice					
Neighborhood Revitalization		33			

County Clerk's Use Only
60.27
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 56.586

COUNTY CLERK OF BOURBON COUNTY KANSAS

Assisted by:
Susan E. Bancroft, CFO
Address:
210 S National
Fort Scott, KS 66701
Email:
susanw@bourboncountyks.org

Attest: 2023
County Clerk

Governing Body

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (001)	1,234,030	136,566	2,036	7,454	3,975	1,439
Appraiser (016)	140,921	15,596	233	851	454	164
Bridge & Culvert (024)	144,220	15,961	238	871	465	168
Election (062)	52,219	5,779	86	315	168	61
Employee Benefits (064)	2,096,553	232,024	3,461	12,664	6,754	2,444
Mental Health (114)	76,658	8,484	127	463	247	89
Intellectual Disabilities (11	46,342	5,129	77	280	149	54
Public Safety (120)	1,639,186	181,407	2,706	9,901	5,280	1,911
Noxious Weeds (200)	82,686	9,151	137	499	266	96
Road & Bridge (220)	1,156,462	127,985	1,909	6,985	3,725	1,348
Special Alcohol & Drugs (2	2,927	324	5	18	9	3
Special Bridge (240)	170,314	18,849	281	1,029	549	199
EMS (375)	286,481	31,705	473	1,730	923	334
TOTAL	7,128,999	788,960	11,769	43,060	22,964	8,310

County Treas Motor Vehicle Estimate 788,960

County Treas Recreational Vehicle Estimate 11,769

County Treas 16/20M Vehicle Estimate 43,060

County Treas Commercial Vehicle Tax Estimate 22,964

County Treas Watercraft Tax Estimate 8,310

Motor Vehicle Factor 0.11067

Recreational Vehicle Factor 0.00165

16/20M Vehicle Factor 0.00604

Commercial Vehicle Factor 0.00322

Watercraft Factor 0.00117

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Equipment Reserve	General Fund	-	200,000	-	K.S.A. 19-119
Medical Building	General Fund	48,172	-	-	K.S.A. 79-2958
General	Computer Equipment Rsv	10,000	-	-	K.S.A. 19-119
General	General Equipment Rsv	130,406	-	-	K.S.A. 19-119
Appraiser Equipment Rsv	Appraiser Fund	-	50,000	-	K.S.A. 19-119
Election Fund	Election Equipment Rsv	23,000	15,000	5,000	K.S.A. 19-119
Road & Bridge Sales Tax	Road & Bridge	435,000	500,000	500,000	K.S.A. 12-196
Road & Bridge		376,000	50,000	50,000	K.S.A. 68-141g
EMS	EMS Equipment Rsv	200,000	-	100,000	K.S.A. 12-110d
Motor Vehicle	General Fund	26,124	-	-	K.S.A. 8-145
PILOT	General Fund	7,917	-	-	K.S.A. 79-2958
	Total	1,256,619	815,000	655,000	
	Adjustments*				
	Adjusted Totals	1,256,619	815,000	655,000	

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

Bourbon County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024		Fund
						Interest	Principal	Interest	Principal	Interest	Principal	
General Obligation:												
Series 2013 (Attorney)	07/01/13	02/01/23	3.00	190,000	21,000	2/1 & 8/1	8/1	21,000	310	0	0	001
Series 2021 Refunding (Jail)	02/09/21	09/01/35	.25-2.15	6,152,693	5,230,000	3/1 & 9/1	9/1	50,000	80,385	355,000	80,160	370
Series 2015 (Jail)	08/13/15	09/01/23	3-3.5	875,400	290,000	3/1 & 9/1	9/1	290,000	8,700	0	0	370
Series 2016 (Landfill)	01/25/16	03/01/26	3.5-5	381,865	132,900	3/1 & 9/1	9/1	31,500	5,858	32,600	4,255	108
Series 2021 Refunding (Sewer	06/10/21	09/01/49	2.00	744,933	640,000	3/1 & 9/1	9/1	16,650	15,000	16,200	15,000	358
Total Indebtedness					**6,313,900**			**409,150**	**110,253**	**403,800**	**99,415**	

Future Principal & Interest Due

	2021 Jail	2016 Landfill	2021 Sewer
2025	$ 447,852.50	$ 36,395.00	$ 35,750.00
2026	$ 454,707.50	$ 35,875.00	$ 35,150.00
2027	$ 460,907.50		$ 34,550.00
2028	$ 471,227.50		$ 33,950.00
2029	$ 475,962.50		$ 33,350.00
2030	$ 489,737.50		$ 32,750.00
2031	$ 497,560.00		$ 32,250.00
2032	$ 509,685.00		$ 31,750.00
2033	$ 515,990.00		$ 31,250.00
2034	$ 526,532.50		$ 30,750.00
2035	$ 531,180.00		$ 35,250.00
2036			$ 34,625.00
2037			$ 34,000.00
2038			$ 33,375.00
2039			$ 32,750.00
2040			$ 32,125.00
2041			$ 31,500.00
2042			$ 30,875.00
2043			$ 30,250.00
2044			$ 34,625.00
2045			$ 33,875.00
2046			$ 33,125.00
2047			$ 32,375.00
2048			$ 31,625.00
2049			$ 35,875.00
	$ 5,381,342.50	$ 72,270.00	$ 827,750.00

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Date of Retirement	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024	Fund
Road Grader	04/18/14	108	08/10/23	3.19	122,875	15,600	15,974	0	220
Motor Grader	12/22/14	120	08/01/24	3.24	122,875	31,049	16,160	16,160	220
JD Wheel Loader	04/17/15	108	10/01/24	3.24	357,338	89,870	46,770	46,770	220
2016 JD Loader	03/22/16	84	12/01/23	2.88	148,713	23,614	23,987	0	220
2021 Mack Dump Trucks	05/04/20	48	12/05/24	2.28	223,538	91,554	47,135	47,042	220
2017 Motor Grader	01/04/18	65	06/24/23	3.20	188,466	40,510	41,999	0	220
2018 Motor Grader	01/04/18	65	06/24/23	3.20	188,466	40,510	41,999	0	220
Mini Excavator	11/15/21	120	10/15/25	2.64	79,256	56,035	19,814	19,814	240
2016 Jail Pod & Equip	11/29/16	204	09/01/35	2-4.5	1,770,000	815,000	138,025	140,475	370
2019 Chevy Tahoe	07/09/19	60	09/01/24	4.99	140,535	51,302	31,824	21,771	370
In Car Camera Equipment	03/01/22	60	03/01/27	2.75	191,931	164,831	41,174	41,174	370
Rock Crusher 2022	05/17/22	120	05/15/32	3.91	956,000	956,000	117,332	117,332	220
Sheriff Vehicles	04/15/23	60	04/15/28	5.19	168,252	168,252	25,523	38,285	370
3 Graders (TBD)								126,000	220
1 Dump Truck (TBD)								25,000	220
					Totals	**2,544,126**	**607,716**	**639,823**	

Future Lease Purchase Principal & Interest

Year	Mini Excavator	Jail Pods	Rock Crusher	In Car Camera	Sheriff Vehicles	TBD
2025	$ 16,407	$ 142,775	$ 117,332	$ 41,174	$ 38,285	$ 218,000
2026		$ 144,925	$ 117,332	$ 41,174	$ 38,285	$ 285,000
2027		$ 141,925	$ 117,332	$ 10,293	$ 38,285	$ 347,000
2028		$ 142,425	$ 117,332		$ 12,761	$ 283,000
2029		$ 137,700	$ 117,332			$ 278,000
2030		$ 137,975	$ 117,332			$ 278,000
2031		$ 138,025	$ 117,332			$ 278,000
2032		$ 137,850	$ 117,332			$ 258,000
2033		$ 138,650				$ 300,000
2034		$ 139,275				$ 305,000
2035		$ 139,725				$ 263,000

Lease Debt Service by Fund/Year

Fund	2023	2024
220	$ 351,356	$ 378,304
240	$ 19,814	$ 19,814
370	$ 236,546	$ 241,705
	$ 607,716	$ 639,823

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

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General (001)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,050,292	716,201	560,641
Receipts:			
Ad Valorem Tax	1,095,333	1,234,030	xxxxxxxxxxxxxxxxx
Delinquent Tax	103,109	50,000	50,000
Motor Vehicle Tax	169,700	139,957	136,566
Recreational Vehicle Tax	2,602	2,163	2,036
16/20M Vehicle Tax	9,682	5,990	7,454
Commercial Vehicle Tax		3,362	3,975
Watercraft Tax		1,118	1,439
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Alcohol/Liquor Tax	875	1,000	1,000
G.A.L.	7,246	10,500	7,500
State Coroner Fund	689	500	500
Beer Licenses	250	250	250
Fees	133,064	165,000	140,000
Franchise Tax	2,483	2,500	2,500
Vehicle Interest	2,541	2,500	2,500
Current Tax Interest	310,324	250,000	250,000
Reimbursements	48,144	50,000	50,000
Lease Payments	13,680	14,000	14,000
Grants	39,883	18,776	18,776
County Attorney Fees	17,125	20,000	20,000
District Court	5,024	5,000	5,000
LEPP	2,450	2,500	2,500
PILOT - Jayhawk Wind	365,625	365,000	365,000
Transfer from Medical Building	48,172	0	
Office Overages	-4,495	0	
Transfer from Motor Vehicle	36,124	20,000	10,000
Transfer from Reserves (027)		200,000	
Transfer from PILOT Fund	7,917		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	144,189	250,000	250,000
Neighborhood Revitalization Rebate	-26,880	-26,518	-39,948
Miscellaneous	1,963	1,500	1,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,536,819**	**2,789,128**	**1,302,549**
Resources Available:	**3,587,111**	**3,505,329**	**1,863,190**

Bourbon County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,587,111	3,505,329	1,863,190
Expenditures:			
County Commission	64,227	71,250	70,300
County Clerk	118,483	120,950	114,950
	124,268	137,596	154,426
County Attorney	322,183	407,016	407,016
Register of Deed	87,574	95,766	124,180
Courthouse General	637,574	580,853	481,000
G.O. Bonds - County Attorney 2013	42,227	21,310	0
County Counselor	89,227	90,000	90,000
County Coroner	35,485	35,000	35,000
District Court	330,941	326,390	326,390
Emergency Preparedness	45,174	79,132	63,447
Information Technology	268,561	267,575	324,907
Dispatch	25,000	50,000	50,000
Juvenile Detention	86,585	90,000	90,000
Economic Development	167,994	0	0
Fair Board	10,000	10,000	0
Health Board	90,750	90,750	90,750
Soil Conservation	40,000	40,000	0
Elderly	48,600	48,600	22,800
CFO/HR	95,651	97,500	103,500
Contingency	0	100,000	175,800
Transfers	140,406	0	10,000
PILOT	0	185,000	165,000
Custodial/Building Mtce	0	0	149,960
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	0	0
0	0	0	0
Subtotal	2,870,910	2,944,688	3,049,426
Cash Forward (2024 column)		0	250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,870,910**	**2,944,688**	**3,299,426**
Unencumbered Cash Balance Dec 31	716,201	560,641	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,998,415	2,984,495	3,299,426
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,299,426
		Tax Required	1,436,236
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,436,236

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	62,108	64,250	64,250
Contractual	2,119	5,500	4,550
Commodities	0	1,500	1,500
Capital Outlay	0		
Total	64,227	71,250	70,300
County Clerk			
Salaries	110,424	107,900	107,900
Contractual	4,810	4,050	4,050
Commodities	3,249	9,000	3,000
Capital Outlay			
Total	118,483	120,950	114,950
Salaries	89,243	101,862	115,782
Contractual	34,537	35,234	38,644
Commodities	488	500	0
Capital Outlay			
Total	124,268	137,596	154,426
County Attorney			
Salaries	287,171	338,016	338,016
Contractual	28,921	55,000	55,000
Commodities	3,941	4,000	4,000
Capital Outlay	2,150	10,000	10,000
Total	322,183	407,016	407,016
Register of Deed			
Salaries	82,426	87,806	114,880
Contractual	3,867	5,460	6,550
Commodities	1,281	2,500	2,750
Capital Outlay			
Total	87,574	95,766	124,180
Courthouse General			
Salaries	68,979	70,853	0
Contractual	522,927	450,000	455,000
Commodities	45,668	60,000	26,000
Capital Outlay			
Total	637,574	580,853	481,000
G.O. Bonds - County Attorney 2013			
Interest	41,000	21,000	0
Principal	1,227	310	0
Total	42,227	21,310	0
County Counselor			
Contractual	70,700	68,000	68,000
Tax Sale	18,527	22,000	22,000
Total	89,227	90,000	90,000
Total - Page 6b	**1,485,763**	**1,524,741**	**1,441,872**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Coroner			
Contractual	35,485	35,000	35,000
Total	35,485	35,000	35,000
District Court			
Salaries	52,657	56,930	56,930
Contractual	237,621	240,460	240,460
Commodities	40,663	26,000	26,000
Capital Outlay		3,000	3,000
Total	330,941	326,390	326,390
Emergency Preparedness			
Salaries	37,435	38,356	37,947
Contractual	5,199	29,776	21,500
Commodities	2,540	9,500	2,500
Capital Outlay		1,500	1,500
Total	45,174	79,132	63,447
Information Technology			
Salaries	143,404	145,000	135,217
Contractual	114,521	113,600	169,115
Commodities	9,070	8,975	8,825
Capital Outlay	1,566		11,750
Total	268,561	267,575	324,907
Dispatch			
Contractual	25,000	50,000	50,000
Total	25,000	50,000	50,000
Juvenile Detention			
Contractual	86,585	90,000	90,000
Total	86,585	90,000	90,000
Economic Development			
Salaries		0	0
Contractual	167,994	0	0
Total	167,994	0	0
Fair Board			
Appropriations	10,000	10,000	0
Total	10,000	10,000	0
Health Board			
Appropriations	90,750	90,750	90,750
Total	90,750	90,750	90,750
Soil Conservation			
Appropriations	40,000	40,000	0
Total	40,000	40,000	0
Total - Page 6c	**1,100,490**	**988,847**	**980,494**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Elderly			
Appropriations BBCO Senior Citizens			-
Appropriations Area on Aging	48,600	48,600	22,800
Total	48,600	48,600	22,800
CFO/HR			
Salaries	95,100	95,000	95,000
Contractual	304	2,500	7,000
Commodities	247		1,500
Capital Outlay			
Total	95,651	97,500	103,500
Contingency			
Salaries - Bonus		50,000	50,000
Reserves		0	
Jury Trials		50,000	50,000
			75,800
Total	0	100,000	175,800
Transfers			
Computer Equipment Reserve	10,000	0	10,000
General Equipment Reserve	130,406	0	
Total	140,406	0	10,000
PILOT			
PILOT Funding		130,000	165,000
Other		55,000	
Total	0	185,000	165,000
Custodial/Building Mtce			
Wages			71,560
Contractual			44,400
Commodities			34,000
Capital Outlay			0
Total	0	0	149,960
Total - Page 6d	**284,657**	**431,100**	**627,060**
Total - Page 6b	1,485,763	1,524,741	1,441,872
Total - Page 6c	1,100,490	988,847	980,494
Total - Page 6d	284,657	431,100	627,060
Total Detail Expenditures**	**2,870,910**	**2,944,688**	**3,049,426**

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

Bourbon County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser (016)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,162	46,427	27,633
Receipts:			
Ad Valorem Tax	190,198	140,921	xxxxxxxxxxxxxxxxxx
Delinquent Tax	13,621	3,500	3,500
Motor Vehicle Tax	30,995	24,320	15,596
Recreational Vehicle Tax	475	376	233
16/20M Vehicle Tax	1,328	1,041	851
Commercial Vehicle Tax		584	454
Watercraft Tax		194	164
Reimbursement	842	1,000	1,000
NRP Fees	1,981	2,000	2,000
PRC/Maps	301	500	500
Transfer from Appraiser Equipment Reserve		50,000	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,672	-3,230	-5,381
Miscellaneous	45	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**235,114**	**221,206**	**18,917**
Resources Available:	**308,276**	**267,633**	**46,550**
Expenditures:			
Wages	192,719	195,000	195,000
Contractual Services	52,192	35,000	35,000
Commodities	16,938	10,000	10,000
Transfer to Appraiser Reserve Fund			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**261,849**	**240,000**	**240,000**
Unencumbered Cash Balance Dec 31	46,427	27,633	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	271,000	245,000	240,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,000
		Tax Required	193,450
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	193,450

Bourbon County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge & Culvert (024)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	62,288	12,215	700
Receipts:			
Ad Valorem Tax	149,558	144,220	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,345	0	
Motor Vehicle Tax	22,009	19,127	15,961
Recreational Vehicle Tax	338	295	238
16/20M Vehicle Tax	994	818	871
Commercial Vehicle Tax		459	465
Watercraft Tax		153	168
Culvert Sales	13,382	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,675	-3,087	-5,379
Miscellaneous	1,516	1,500	1,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**193,467**	**183,485**	**33,824**
Resources Available:	**255,755**	**195,700**	**34,524**
Expenditures			
Wages	120,693	105,000	106,038
Contractual	6,977	10,000	6,018
Commodities	115,870	80,000	115,870
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**243,540**	**195,000**	**227,926**
Unencumbered Cash Balance Dec 31	12,215	700	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	248,025	195,000	227,926
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,926
		Tax Required	193,402
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	193,402

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election (062)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,495	31,862	12,232
Receipts:			
Ad Valorem Tax	72,584	52,219	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,735	3,000	3,000
Motor Vehicle Tax	9,187	9,287	5,779
Recreational Vehicle Tax	141	143	86
16/20 M Vehicle Tax	453	397	315
Commercial Vehicle Tax		223	168
Watercraft Tax		74	61
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,784	-1,819	-2,070
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**84,316**	**63,524**	**7,339**
Resources Available:	**109,811**	**95,386**	**19,571**
Expenditures:			
Wages	19,369	28,154	48,680
Contractual	23,110	30,000	25,225
Commodities	12,470	10,000	15,100
Transfer to Election Equipment Resrve	23,000	15,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**77,949**	**83,154**	**94,005**
Unencumbered Cash Balance Dec 31	31,862	12,232	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	86,900	83,154	94,005
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,005
		Tax Required	74,434
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	74,434

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits (064)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	301,582	371,535	98,755
Receipts:			
Ad Valorem Tax	1,867,062	2,096,553	xxxxxxxxxxxxxxxxx
Delinquent Tax	89,099	25,000	
Motor Vehicle Tax	206,167	239,200	232,024
Recreational Vehicle Tax	3,162	3,695	3,461
16/20 M Vehicle Tax	8,928	10,235	12,664
Commercial Vehicle Tax		5,746	6,754
Watercraft Tax		1,912	2,444
Reimbursement Employees	1,377,755	1,383,750	1,383,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45,938	-44,871	-65,926
Miscellaneous	226		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,506,461**	**3,721,220**	**1,575,171**
Resources Available:	**3,808,043**	**4,092,755**	**1,673,926**
Expenditures:			
Contractual	-409		
Taxes	334,065	385,000	400,000
KPERS	407,319	462,000	475,000
Unemployment	4,860	5,000	6,500
Health Insurance	2,646,184	2,735,500	2,899,630
Life Insurance	5,544	6,500	6,500
Workers Compensation	38,945	100,000	120,000
Cash Forward (2024 column)		300,000	136,537
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,436,508**	**3,994,000**	**4,044,167**
Unencumbered Cash Balance Dec 31	371,535	98,755	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,560,493	4,030,937	4,044,167
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,044,167
		Tax Required	2,370,241
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,370,241

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health (114)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,424	3,156	0
Receipts:			
Ad Valorem Tax	77,499	76,658	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,879	1,006	1,006
Motor Vehicle Tax	9,753	9,926	8,484
Recreational Vehicle Tax	150	153	127
16/20 M Vehicle Tax	358	425	463
Commercial Vehicle Tax		238	247
Watercraft Tax		79	89
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,907	-1,641	-2,277
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**89,732**	**86,844**	**8,139**
Resources Available:	**93,156**	**90,000**	**8,139**
Expenditures:			
Appropriations to SEK Mental Health	90,000	90,000	90,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**90,000**	**90,000**	**90,000**
Unencumbered Cash Balance Dec 31	3,156	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	90,000	90,000	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	81,861
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	81,861

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disabilities (116)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,873	3,436	409
Receipts:			
Ad Valorem Tax	47,501	46,342	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,687		
Motor Vehicle Tax	6,183	6,074	5,129
Recreational Vehicle Tax	96	94	77
16/20 M Vehicle Tax	264	260	280
Commercial Vehicle Tax		146	149
Watercraft Tax		49	54
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,168	-992	-1,399
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**55,563**	**51,973**	**4,290**
Resources Available:	**58,436**	**55,409**	**4,699**
Expenditures:			
Appropriations to Tri-Valley	55,000	55,000	55,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,000**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 31	3,436	409	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	55,000	55,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	50,301
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	50,301

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety (120)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40,093	136,992	0
Receipts:			
Ad Valorem Tax	1,681,686	1,639,186	xxxxxxxxxxxxxxxxx
Delinquent Tax	75,247	25,000	25,000
Motor Vehicle Tax	211,076	215,414	181,407
Recreational Vehicle Tax	3,237	3,328	2,706
16/20 M Vehicle Tax	8,289	9,218	9,901
Commercial Vehicle Tax		5,175	5,280
Watercraft Tax		1,722	1,911
Sheriff Receipts	251		
Jail Receipts	35		
VIN inspections fees	6,820	10,000	10,000
Housing & Fingerprinting Fees	55,493	20,000	20,000
Sheriff Reimbursement	105,143	50,000	50,000
Sheriff Grants	1,722	50,000	2,000
Jail Sales Tax (Operations)		167,000	250,000
Neighborhood Revitalization Rebate	-41,369	-35,082	-43,709
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,107,630**	**2,160,961**	**514,496**
Resources Available:	**2,147,723**	**2,297,953**	**514,496**
Expenditures:			
Sheriff Wages	635,764	669,932	669,932
Sheriff Contractual	113,499	87,631	87,631
Sheriff Commodities	194,409	115,496	115,496
Sheriff Capital Outlay			
Corrections Wages	625,354	649,502	649,502
Corrections Contractual	425,549	285,000	285,000
Corrections Commodities	16,156	278,400	278,400
Corrections Capital Outlay			0
Anticipated Wages for Sheriff		211,992	
Cash Forward (2024 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,010,731**	**2,297,953**	**2,085,961**
Unencumbered Cash Balance Dec 31	136,992	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,085,961	2,085,961	2,085,961
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,085,961
		Tax Required	1,571,465
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,571,465

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weeds (200)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,813	31,157	7,329
Receipts:			
Ad Valorem Tax	55,560	82,686	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,973	1,000	1,000
Motor Vehicle Tax	8,477	7,114	9,151
Recreational Vehicle Tax	130	110	137
16/20 M Vehicle Tax	177	304	499
Commercial Vehicle Tax		171	266
Watercraft Tax		57	96
Chemical Sales	87,995	95,000	95,000
Reimbursements	190		
Transfer	22,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,368	-1,770	-2,719
Miscellaneous	80		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**176,214**	**184,672**	**103,430**
Resources Available:	**186,027**	**215,829**	**110,759**
Expenditures:			
Wages	37,741	37,500	37,500
Contractual	8,374	6,000	6,000
Commodities	2,819	3,000	3,000
Chemicals	105,936	127,000	127,000
Transfer to Reserves		5,000	5,000
Cash Forward (2024 column)		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**154,870**	**208,500**	**208,500**
Unencumbered Cash Balance Dec 31	31,157	7,329	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	169,110	208,500	208,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,500
		Tax Required	97,741
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	97,741

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge (220)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	381,773	2,204	2,205
Receipts:			
Ad Valorem Tax	1,130,902	1,156,462	xxxxxxxxxxxxxxxxxx
Delinquent Tax	56,621		
Motor Vehicle Tax	143,024	144,901	127,985
Recreational Vehicle Tax	2,193	2,239	1,909
16/20 M Vehicle Tax	5,173	6,200	6,985
Commercial Vehicle Tax		3,481	3,725
Watercraft Tax		1,158	1,348
Transfer from R&B Sales Tax	435,000	500,000	500,000
State of Kansas Distributions	550,335	573,268	575,000
Elm Creek Fees	9,564	6,000	6,000
Reimbursements	68,790	30,000	30,000
Lease Proceeds	956,000		
Insurance Proceeds	76,843		
FEMA	24,726		
Federal Fund Exchange	49,752	30,000	30,000
Prior Year Liabilities Canceled	20,366		
Neighborhood Revitalization Rebate	-27,826	-24,282	-30,863
Miscellaneous	11,890	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,513,353**	**2,429,427**	**1,252,089**
Resources Available:	**3,895,126**	**2,431,631**	**1,254,294**
Expenditures:			
R&B Wages	845,313	909,470	930,814
R&B Contractual	265,208	100,000	222,301
R&B Commodities	964,148	800,000	738,482
R&B Captial Outlay	1,117,999	10,000	0
Elm Creek Wages	28,871	28,000	29,000
Elm Creek Contractual	10,464	10,000	10,000
Elm Creek Commodities	6,981	5,000	5,000
Elm Creek Capital Outlay		10,000	0
Transfer Special Machinery	376,000	50,000	50,000
Lease Interest	17,686		
Lease Principal	260,252	351,356	378,304
Cash Forward (2024 column)		155,600	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,892,922**	**2,429,426**	**2,363,901**
Unencumbered Cash Balance Dec 31	2,204	2,205	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,915,366	2,429,427	2,363,901
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,363,901
		Tax Required	1,109,607
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,109,607

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Alcohol & Drugs (238)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	244	286	85
Receipts:			
Ad Valorem Tax	3,145	2,927	xxxxxxxxxxxxxxxxxx
Delinquent Tax	173	100	100
Motor Vehicle Tax	403	398	324
Recreational Vehicle Tax	6	6	5
16/20 M Vehicle Tax	17	17	18
Commercial Vehicle Tax		10	9
Watercraft Tax		3	3
Alcohol/Liquor Tax	875	901	875
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-77	-63	-92
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,542**	**4,299**	**1,242**
Resources Available:	**4,786**	**4,585**	**1,327**
Expenditures:			
SEK Mental Health Appropriation	4,500	4,500	4,500
Cash Forward (2024 column)			150
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,500**	**4,500**	**4,650**
Unencumbered Cash Balance Dec 31	286	85	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,500	4,500	4,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,650
		Tax Required	3,323
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,323

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge (240)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,649	54,432	45,166
Receipts:			
Ad Valorem Tax	157,653	170,314	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,339	1,000	
Motor Vehicle Tax	19,944	20,246	18,849
Recreational Vehicle Tax	306	313	281
16/20 M Vehicle Tax	103	866	1,029
Commercial Vehicle Tax		486	549
Watercraft Tax		162	199
Reimbursements		500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,888	-3,645	-4,283
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**178,457**	**190,242**	**16,624**
Resources Available:	**202,106**	**244,674**	**61,790**
Expenditures:			
Wages	46,301	67,980	103,688
Contractual	23,174	11,714	36,175
Commodities	28,848	30,000	41,095
Capital Outlay	41,095	70,000	0
Lease	8,256	19,814	19,814
Cash Forward (2024 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**147,674**	**199,508**	**215,772**
Unencumbered Cash Balance Dec 31	54,432	45,166	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	197,780	199,508	215,772
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,772
		Tax Required	153,982
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	153,982

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS (375)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,179	73,786	193,786
Receipts:			
Ad Valorem Tax	250,872	286,481	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,583	5,000	
Motor Vehicle Tax	33,932	32,102	31,705
Recreational Vehicle Tax	521	496	473
16/20 M Vehicle Tax	1,582	1,374	1,730
Commercial Vehicle Tax		771	923
Watercraft Tax		257	334
Grant	3,500		
Ambulance Services	905,168	950,000	950,000
Interest on Idle Funds	-6,166	-6,131	
Neighborhood Revitalization Rebate			-5,916
Miscellaneous	2,668		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,201,660**	**1,270,350**	**979,249**
Resources Available:	**1,202,839**	**1,344,136**	**1,173,035**
Expenditures:			
Wages	548,514	713,350	885,724
Conrtractual	329,591	125,000	60,000
Commodities	41,052	125,000	190,000
Capital Outlay	3,006	187,000	50,000
Refunds	6,890		
Transfer to EMS Equipment	200,000	0	100,000
Cash Forward (2024 column)			100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,129,053**	**1,150,350**	**1,385,724**
Unencumbered Cash Balance Dec 31	73,786	193,786	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,176,000	1,150,350	1,385,724
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,385,724
		Tax Required	212,689
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	212,689

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill (108)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	110,192	88,420	127,928
Receipts:			
Landfill Receipts	496,554	475,000	475,000
Reimbursements	1,904		
Interest on Idle Funds			
Miscellaneous	7,580		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**506,038**	**475,000**	**475,000**
Resources Available:	**616,230**	**563,420**	**602,928**
Expenditures:			
Wages	94,950	98,134	105,768
Contractual	251,059	200,000	219,744
Commodities	130,315	100,000	130,316
Bond Interest	7,256	31,500	32,600
Bond Principal	30,500	5,858	4,255
Lease Interest	282		
Lease Principal	13,448		
Cash Forward (2024 column)			100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**527,810**	**435,492**	**592,683**
Unencumbered Cash Balance Dec 31	88,420	127,928	10,245
2022/2023/2024 Budget Authority Amount:	530,758	600,623	592,683

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY
Adopted Budget

Road & Bridge Sales Tax (222)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,644	167,405	197,510
Receipts:			
Sales Tax	1,523,206	1,500,000	1,600,000
Federal Fund Exchange	49,313		
Interest on Idle Funds			
Miscellaneous	451		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,572,970**	**1,500,000**	**1,600,000**
Resources Available:	**1,744,614**	**1,667,405**	**1,797,510**
Expenditures:			
Wages	101,471	112,500	78,894
Contractual	711,233	15,000	189,505
Commodities	189,505	636,000	631,988
Capital Outlay	140,000		
Transfer to R&B	435,000	500,000	500,000
Cash Forward (2024 column)		206,395	397,123
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,577,209**	**1,469,895**	**1,797,510**
Unencumbered Cash Balance Dec 31	167,405	197,510	0
2022/2023/2024 Budget Authority Amount:	1,584,931	1,469,895	1,797,510

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation (244)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	875	0
Receipts:			
Alcohol/Liquor Tax	875	901	875
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**875**	**901**	**875**
Resources Available:	**875**	**1,776**	**875**
Expenditures:			
Contractual Services		1,776	875
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**1,776**	**875**
Unencumbered Cash Balance Dec 31	875	0	0
2022/2023/2024 Budget Authority Amount:	1,000	1,802	875

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District #1 (358)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,855	3,557	2,907
Receipts:			
City of Fort Scott - Lake Fees	24,802	31,000	31,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,802**	**31,000**	**31,000**
Resources Available:	**35,657**	**34,557**	**33,907**
Expenditures:			
Bond Interest	15,000	16,650	16,200
Bond Principal	17,100	15,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**32,100**	**31,650**	**31,200**
Unencumbered Cash Balance Dec 31	3,557	2,907	2,707
2022/2023/2024 Budget Authority Amount:	32,100	31,650	31,200

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail Sales Tax (370)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,112,845	1,613,107	1,647,476
Receipts:			
Sales Tax	946,601	1,000,000	1,100,000
Lease Proceeds	191,931	0	
Bond Proceeds	107,038	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,245,570**	**1,000,000**	**1,100,000**
Resources Available:	**2,358,415**	**2,613,107**	**2,747,476**
Expenditures:			
Contractual Services	66,206	133,000	300,000
Jail Commodities	5,618		
Bond Interest	97,510	340,000	355,000
Bond Principal	325,000	89,085	80,160
Capital Outlay	186,154		
Lease Payments Public Safety	64,820	236,546	241,705
Transfer to Public Safety (120)		167,000	250,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**745,308**	**965,631**	**1,226,865**
Unencumbered Cash Balance Dec 31	1,613,107	1,647,476	1,520,611
2022/2023/2024 Budget Authority Amount:	1,079,909	1,185,107	1,226,865

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Medical Building (385)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	525,438	0	0
Receipts:			
Building Revenue	515,770		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**515,770**	**0**	**0**
Resources Available:	**1,041,208**	**0**	**0**
Expenditures:			
Wages	143,529		
Contractual	779,057		
Commodities	70,450		
	48,172		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,041,208**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	1,105,000	895,000	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PILOT (386)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	279,917	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**279,917**	**0**	**0**
Expenditures:			
Contractual Services	112,000		
Capital Outlay	160,000		
Transfer to General	7,917		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**279,917**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	279,917	0	0

Bourbon County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Atty Trust Fund (014)		(2) Fund Name: Emergency Mgmt Grant (025		(3) Fund Name: Comm Emg. Response (030		(4) Fund Name: Diversion Fund (060)		(5) Fund Name: Game License (090)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,091	Cash Balance Jan 1	27,101	Cash Balance Jan 1	493	Cash Balance Jan 1	52,595	Cash Balance Jan 1	483	81,763
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	220	Grant	36,012			Diversion Fees	20,875	Game License Receipts	3,726	
		2020 Grant Correction	-11,560							
Total Receipts	220	Total Receipts	24,452	Total Receipts	0	Total Receipts	20,875	Total Receipts	3,726	49,273
Resources Available:	1,311	Resources Available:	51,553	Resources Available:	493	Resources Available:	73,470	Resources Available:	4,209	131,036
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	11,670	Transfer to General	493	Contractual	49,676	Game License Fees	3,748	
		Transfer to General	39,883							
Total Expenditures	0	Total Expenditures	51,553	Total Expenditures	493	Total Expenditures	49,676	Total Expenditures	3,748	105,470
Cash Balance Dec 31	1,311	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	23,794	Cash Balance Dec 31	461	**25,566** **
										25,566 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Heritage Trust Fund (092)		(2) Fund Name: ROD - Tech Fund (093)		(3) Fund Name: Treasurer - Tech Fund (094)		(4) Fund Name: Clerk - Tech Fund (095)		(5) Fund Name: Spec. Law Enf Fund (097)		
Unencumbered Cash Balance Jan 1	11,464	Unencumbered Cash Balance Jan 1	40,337	Unencumbered Cash Balance Jan 1	11,928	Unencumbered Cash Balance Jan 1	23,369	Unencumbered Cash Balance Jan 1	43,735	Total 130,833
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	7,998	Tech Fees	11,704	Tech Fees	3,999	Tech Fees	3,999	VIN Fees	18,280	
Total Receipts	7,998	Total Receipts	11,704	Total Receipts	3,999	Total Receipts	3,999	Total Receipts	18,280	45,980
Resources Available:	19,462	Resources Available:	52,041	Resources Available:	15,927	Resources Available:	27,368	Resources Available:	62,015	176,813
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fees to state	6,452	Wages	1,369			Equipment	2,123	Contractual Services	10,838	
		Contractual	3,251					Commodities	16,264	
Total Expenditures	6,452	Total Expenditures	4,620	Total Expenditures	0	Total Expenditures	2,123	Total Expenditures	27,102	40,297
Cash Balance Dec 31	13,010	Cash Balance Dec 31	47,421	Cash Balance Dec 31	15,927	Cash Balance Dec 31	25,245	Cash Balance Dec 31	34,913	**136,516** **
										136,516 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Local Law Grant (106)		(2) Fund Name: Prosecutor Training (204)		(3) Fund Name: Spec Prosecutor Fund (246)		(4) Fund Name: Sheriff Forfeiture (247)		(5) Fund Name: Sheriff Forfeiture 7/2019 (257)		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	11,169	Unencumbered Cash Balance Jan 1	22,394	Unencumbered Cash Balance Jan 1	41,358	Unencumbered Cash Balance Jan 1	68,504	Total 143,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
JAG Grant	100,669	Miscellaneous	1,045	Miscellaneous	57,531	Miscellaneous	879	Miscellaneous	41,414	
Total Receipts	100,669	Total Receipts	1,045	Total Receipts	57,531	Total Receipts	879	Total Receipts	41,414	201,538
Resources Available:	100,669	Resources Available:	12,214	Resources Available:	79,925	Resources Available:	42,237	Resources Available:	109,918	344,963
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Wages	69,188	Commodities	650			Contractual	2,666	Contractual	7,794	
Contractual	2,017					K-9 Unit	18,165			
Benefits	27,899									
Commodities	1,565									
Total Expenditures	100,669	Total Expenditures	650	Total Expenditures	0	Total Expenditures	20,831	Total Expenditures	7,794	129,944
Cash Balance Dec 31	0	Cash Balance Dec 31	11,564	Cash Balance Dec 31	79,925	Cash Balance Dec 31	21,406	Cash Balance Dec 31	102,124	**215,019** **
										215,019 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: Worksite Wellness (376)		(2) Fund Name: CDBGCV Grant (382)		(3) Fund Name: ARPA Grant (384)		(4) Fund Name: Opoid Settlement Grant (387		(5) Fund Name: Conceal Carry Fund (397)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	923	Cash Balance Jan 1	1,650	Cash Balance Jan 1	606,823	Cash Balance Jan 1	0	Cash Balance Jan 1	0	609,396
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grant Proceeds	1,411,530	Grant State of KS	2,700	Fees	3,427	
Total Receipts	0	Total Receipts	0	Total Receipts	1,411,530	Total Receipts	2,700	Total Receipts	3,427	1,417,657
Resources Available:	923	Resources Available:	1,650	Resources Available:	2,018,353	Resources Available:	2,700	Resources Available:	3,427	2,027,053
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	888	Contractual	1,650	Contractual	1,811,072					
Transfer to General	35			Commodities	4,868					
Total Expenditures	923	Total Expenditures	1,650	Total Expenditures	1,815,940	Total Expenditures	0	Total Expenditures	0	1,818,513
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	202,413	Cash Balance Dec 31	2,700	Cash Balance Dec 31	3,427	**208,540** **
										208,540 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-E

(1) Fund Name: Sex Offender Fund (398)		(2) Fund Name: Appraiser Rsv Fund (017)		(3) Fund Name: Comp Equip Rsv Fund (026		(4) Fund Name: eneral Equip Rsv Fund (027		(5) Fund Name: Equip Rsv. General (039)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	59,204	Cash Balance Jan 1	19,344	Cash Balance Jan 1	15,856	Cash Balance Jan 1	248,601	343,005
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	30,673	Transfer from NRP	102,155	Transfer from General	10,000	Transfer from (039)	248,601			
				Transfer from Appraiser	20,000	Transfer from General	130,406			
				ROD	4,500					
Total Receipts	30,673	Total Receipts	102,155	Total Receipts	34,500	Total Receipts	379,007	Total Receipts	0	546,335
Resources Available:	30,673	Resources Available:	161,359	Resources Available:	53,844	Resources Available:	394,863	Resources Available:	248,601	889,340
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	3,008	Transfer to Comp Equip	20,000	Capital Outlay	13,233			Transfer to Gen Eq Rsv	248,601	
		Equipment	34,683							
Total Expenditures	3,008	Total Expenditures	54,683	Total Expenditures	13,233	Total Expenditures	0	Total Expenditures	248,601	319,525
Cash Balance Dec 31	27,665	Cash Balance Dec 31	106,676	Cash Balance Dec 31	40,611	Cash Balance Dec 31	394,863	Cash Balance Dec 31	0	**569,815** **
										569,815 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Atty Reserve (053)		Election Rsv Fund (063)		Noxious Weed Equip (202)		Road & Bridge Sp Impr (224		Special Road Machinery (248)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,171	Cash Balance Jan 1	121,975	Cash Balance Jan 1	30,119	Cash Balance Jan 1	50,055	Cash Balance Jan 1	131,843	345,163
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from Election	23,000			Transfer from R&B	376,000	Auction Proceeds	21,100	
								Reimbursables	6,969	
Total Receipts	0	Total Receipts	23,000	Total Receipts	0	Total Receipts	376,000	Total Receipts	28,069	427,069
Resources Available:	11,171	Resources Available:	144,975	Resources Available:	30,119	Resources Available:	426,055	Resources Available:	159,912	772,232
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Equipment	144,682	Contractual	22,000	Engineering	32,055	Capital Outlay	109,079	
Total Expenditures	0	Total Expenditures	144,682	Total Expenditures	22,000	Total Expenditures	32,055	Total Expenditures	109,079	307,816
Cash Balance Dec 31	11,171	Cash Balance Dec 31	293	Cash Balance Dec 31	8,119	Cash Balance Dec 31	394,000	Cash Balance Dec 31	50,833	**464,416** **
										464,416 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
EMS Equip Rsv Fund (377)										
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from EMS	200,000									
Total Receipts	200,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	200,000
Resources Available:	200,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	200,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	200,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	200,000 **
										200,000 **

**Note: These two block figures should agree.

Bourbon County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General (001)	1,396,288	11.081	39,948
Appraiser (016)	188,069	1.493	5,381
Bridge & Culvert (024)	188,023	1.492	5,379
Election (062)	72,364	0.574	2,070
Employee Benefits (064)	2,304,315	18.287	65,926
Mental Health (114)	79,584	0.632	2,277
Intellectual Disabilities (116	48,902	0.388	1,399
Public Safety (120)	1,527,756	12.124	43,709
Noxious Weeds (200)	95,022	0.754	2,719
Road & Bridge (220)	1,078,744	8.561	30,863
Special Alcohol & Drugs (2	3,231	0.026	92
Special Bridge (240)	149,699	1.188	4,283
EMS (375)	206,773	1.641	5,916
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	7,338,770	58.240	209,962

2023 July 1 Valuation: 126,009,375

Valuation Factor: 126,009.375

Neighborhood Revitalization Subj to Rebate: 3,605,121

Neighborhood Revitalization factor: 3,605.121

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Bourbon County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Bourbon County
will meet on 09/07/2023 at 5:30 PM at Bourbon County Commission Room, 210 S National, 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 and Revenue Neutral Rate.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (001)	2,870,910	10.079	2,944,688	10.370	3,299,426	1,436,236	11.398
Appraiser (016)	261,849	1.752	240,000	1.184	240,000	193,450	1.535
Bridge & Culvert (024)	243,540	1.378	195,000	1.212	227,926	193,402	1.535
Election (062)	77,949	0.669	83,154	0.439	94,005	74,434	0.591
Employee Benefits (064)	3,436,508	17.225	3,994,000	17.618	4,044,167	2,370,241	18.810
Mental Health (114)	90,000	0.715	90,000	0.644	90,000	81,861	0.650
Intellectual Disabilities (116)	55,000	0.438	55,000	0.389	55,000	50,301	0.399
Public Safety (120)	2,010,731	15.512	2,297,953	13.775	2,085,961	1,571,465	12.471
Noxious Weeds (200)	154,870	0.513	208,500	0.695	208,500	97,741	0.776
Road & Bridge (220)	3,892,922	10.434	2,429,426	9.718	2,363,901	1,109,607	8.806
Special Alcohol & Drugs (238)	4,500	0.029	4,500	0.025	4,650	3,323	0.026
Special Bridge (240)	147,674	1.458	199,508	1.431	215,772	153,982	1.222
EMS (375)	1,129,053	2.312	1,150,350	2.407	1,385,724	212,689	1.688
Landfill (108)	527,810		435,492		592,683		
Road & Bridge Sales Tax (222)	1,577,209		1,469,895		1,797,510		
Special Parks & Recreation (244			1,776		875		
Sewer District #1 (358)	32,100		31,650		31,200		
Jail Sales Tax (370)	745,308		965,631		1,226,865		
Medical Building (385)	1,041,208						
PILOT (386)	279,917						
Non-Budgeted Funds-A	105,470						
Non-Budgeted Funds-B	40,297						
Non-Budgeted Funds-C	129,944						
Non-Budgeted Funds-D	1,818,513						
Totals	20,673,282	62.514	16,796,523	59.907	17,964,165	7,548,732	59.907
						*Revenue Neutral Rate ** *	*56.586*
Less: Transfers	1,256,619		815,000		655,000		
Net Expenditure	19,416,663		15,981,523		17,309,165		
Total Tax Levied	7,127,243		7,128,999		xxxxxxxxxxxxxxxxx		
Assessed Valuation	114,022,191		119,029,054		126,009,375		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	7,073,500	6,322,100	6,313,900
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,051,565	3,408,493	2,544,126
Total	9,125,065	9,730,593	8,858,026

*Tax rates are expressed in mills

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

Susan Bancroft
CFO

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 26 day of August, 2023.

Andy LaSota

Subscribed and sworn to before me this 28 day of August, 2023.

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 $408.00

Bourbon County

State of Kansas
County
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Bourbon County

will meet on 09/07/2023 at 5:30 PM at Bourbon County Commission Room, 210 S National, 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 and Revenue Neutral Rate.

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BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Appraiser (016)	261,849	1.752	240,000	1.184	240,000	193,450	1.535
Bridge & Culvert (024)	243,540	1.378	195,000	1.212	227,926	193,402	1.535
Election (062)	77,949	0.669	83,154	0.439	94,005	74,434	0.591
Employee Benefits (064)	3,436,508	17.225	3,994,000	17.618	4,044,167	2,370,241	18.81
Mental Health (114)	90,000	0.715	90,000	0.644	90,000	81,861	0.65
Intellectual Disabilities (116)	55,000	0.438	55,000	0.389	55,000	50,301	0.399
Public Safety (120)	2,010,731	15.512	2,297,953	13.775	2,085,961	1,571,465	12.471
Noxious Weeds (200)	154,870	0.513	208,500	0.695	208,500	97,741	0.776
Road & Bridge (220)	3,892,922	10.434	2,429,426	9.718	2,363,901	1,109,607	8.806
Special Alcohol & Drugs (238)	4,500	0.029	4,500	0.025	4,650	3,323	0.026
Special Bridge (240)	147,674	1.458	199,508	1.431	215,772	153,982	1.222
EMS (375)	1,129,053	2.312	1,150,350	2.407	1,385,724	212,689	1.688
Landfill (108)	527,810		435,492		592,683		
Road & Bridge Sales Tax (222)	1,577,209		1,469,895		1,797,510		
Special Parks & Recreation (244)			1,776		875		
Sewer District #1 (358)	32,100		31,650		31,200		
Jail Sales Tax (370)	745,308		965,631		1,226,865		
Medical Building (385)	1,041,208						
PILOT (386)	279,917						
Non-Budgeted Funds-A	105,470						
Non-Budgeted Funds-B	40,297						
Non-Budgeted Funds-C	129,944						
Non-Budgeted Funds-D	1,818,513						
Totals	20,673,282	62.514	16,796,523	59.907	17,964,165	7,548,732	59.907
						Revenue Neutral Rate**	56.586
Less: Transfers	1,256,619		815,000		655,000		
Net Expenditure	19,416,663		15,981,523		17,309,165		
Total Tax Levied	7,127,243		7,128,999		xxxxxxxxxxxx		
Assessed Valuation	114,022,191		119,029,054		126,009,375		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	7,073,500	6,322,100	6,313,900
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,051,565	3,408,493	2,544,126
Total	9,125,065	9,730,593	8,858,026

*Tax rates are expressed in mills

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

Susan Bancroft

CFO

Publication Date: August 26, 2023