Comanche County

State of Kansas
County
2025

CERTIFICATE

To the Clerk of Comanche County, State of Kansas
We, the undersigned, officers of
Comanche County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,012,977	1,403,636	46.934
Bond & Interest	10-113	7	298,350	268,834	8.989
Road & Bridge	68-5,101	8	1,239,850	858,027	28.690
Special Bridge	68-1135	9	225,000	29,920	1.000
Noxious Weed	2-1318	9	72,198	57,322	1.917
Extension	2-610	10	130,000	135,388	4.527
Health	65-204	10	167,100	50,611	1.692
Election	25-2201a	11	48,200	47,476	1.587
Ambulance	65-6113	11	365,000	182,904	6.116
Appraiser's Cost	19-436	12	158,000	152,418	5.096
County Building	19-15,116	12	50,087	29,920	1.000
Airport Maintenance	3-310	13	36,000	30,409	1.017
Employee Benefits	12-16,102	13	1,062,300	822,638	27.507
Hospital Maintenance	Election	14	333,061	299,240	10.006
County Fire	19-3610	14	218,491	77,020	2.575
Emergency 911		15	212,851		
Special Alcohol & Drug		15	40,328		
Special Ambulance Equipment		16	93,448		
Noxious Weed Capital Outlay		16	8,179		
Non-Budgeted Funds:					
Page 1		17			
Page 2		18			
Totals		xxxxxx	6,771,420	4,445,763	148.054
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		19			29,906,839
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	145.893
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Lindburg Vogel Pierce Faris Chartered
Address:
P.O. Box 2047
Hutchinson, KS
Email:
budget3@lvpf-cpa.com

Attest: September 3 2024

County Clerk

Governing Body

Comanche County

State of Kansas
County
2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year State of Kansas				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,163,847	66,914	577	27,417	1,836	481
Bond & Interest	262,190	15,075	130	6,176	414	108
Road & Bridge	842,943	48,466	418	19,857	1,330	349
Special Bridge	29,596	1,702	15	697	47	12
Noxious Weed	32,758	1,883	16	772	52	14
Extension	119,191	6,853	59	2,808	188	49
Health	47,595	2,737	24	1,121	75	20
Election	55,965	3,218	28	1,318	88	23
Ambulance	242,744	13,957	120	5,718	383	100
Appraiser's Cost	144,672	8,318	72	3,408	228	60
County Building	29,596	1,702	15	697	47	12
Airport Maintenance	20,808	1,196	10	490	33	9
Employee Benefits	825,351	47,454	409	19,443	1,302	341
Hospital Maintenance	355,203	20,423	176	8,367	561	147
County Fire	180,410	10,373	89	4,250	285	75
TOTAL	4,352,869	250,271	2,158	102,539	6,869	1,800

County Treas Motor Vehicle Estimate 250,271

County Treas Recreational Vehicle Estimate 2,158

County Treas 16/20M Vehicle Estimate 102,539

County Treas Commercial Vehicle Tax Estimate 6,869

County Treas Watercraft Tax Estimate 1,800

Motor Vehicle Factor 0.05750

Recreational Vehicle Factor 0.00050

16/20M Vehicle Factor 0.02356

Commercial Vehicle Factor 0.00158

Watercraft Factor 0.00041

Comanche County

State of Kansas
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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
MV Operating	General	3,336	-	3,000	K.S.A. 8-145
Equipment Reserve	General	-	-	-	K.S.A. 19-119
Road & Bridge	Spec. Machinery	-	-	-	K.S.A. 68-141g
Road & Bridge	Special Hwy. Improve.	-	-	-	K.S.A. 68-590
Road & Bridge	Equipment Reserve	-	-	-	K.S.A. 19-119
Noxious Weed	Noxious Weed Capital ou	-	-	-	K.S.A. 2-1318
Ambulance	Spec. Ambulance Equip.	-	-	-	K.S.A. 12-110d
Fire	Spec Fire Equip	-	-	-	K.S.A. 19-3610
	Total	3,336	-	3,000	
	Adjustments*		3,366	3,000	
	Adjusted Totals	3,336	(3,366)	-	

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

Comanche County

State of Kansas
County
2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Hospital Bond	11/10/15	9/1/2027	2.00-3.00	2,810,000	1,030,000	Mar / Sept	Sept	30,900	255,000	23,250	260,000
Total G.O. Bonds					1,030,000			30,900	255,000	23,250	260,000
Revenue Bonds:											
none											
Total Revenue Bonds					-			-	-	-	-
Other:											
none											
Total Other					-			-	-	-	-
Total Indebtedness					1,030,000			30,900	255,000	23,250	260,000

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, 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	-	-	-

***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**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	684,119	638,159	366,248
Receipts:			
Ad Valorem Tax	948,121	1,105,655	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,288	6,000	6,000
Interest and charges on delinquent taxes	34,546	2,500	2,500
Motor Vehicle Tax	13,105	63,305	66,914
Recreational Vehicle Tax	131	578	577
16/20M Vehicle Tax	17,207	25,096	27,417
Commercial Vehicle Tax	-	1,857	1,836
Watercraft Tax	-	367	481
Gross Earnings (Intangible) Tax	-	-	-
Mineral Production Tax	27,235	10,000	10,000
Neighborhood Revitalization	(3,896)	(16,927)	(16,927)
Licenses. Permits, and Fees:			
Officer's fees	36,888	40,000	40,000
Transfer from Motor Vehicle Operating Fund	-	3,000	3,000
Antique motor vehicle registration fees	1,478	600	600
Diversion fees	6,538	3,000	3,000
Neighborhood Revitalization fees	-	-	-
Use of Money and Property:			
Interest on idle funds	219,593	85,000	30,000
Other:			
Reimbursements	9,035	3,000	3,000
Reimbursements - Health Dept.	-	-	-
Reimbursements - Extension Council	-	34,035	34,035
Solid Waste user fees	13,535	7,500	7,500
Grants	-	-	-
Sale of surplus property	-	-	-
Insurance reimbursements	-	-	-
Transfer from Equipment Reserve	-	-	90,000
Daily collections	344,863		
to balance	(16,210)		
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,661,457**	**1,374,566**	**309,933**
Resources Available:	**2,345,576**	**2,012,725**	**676,181**

Comanche County

2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,345,576	2,012,725	676,181
Expenditures:			
County Commission	41,725	39,500	42,500
County Clerk	105,108	125,170	125,170
County Treasurer	116,361	132,000	132,000
County Attorney/Counselor	66,196	78,000	83,000
Register of Deeds	94,110	109,000	109,000
Sheriff	367,433	375,000	380,000
Emergency Management	21,431	17,500	17,500
Unified Court	40,779	49,500	49,500
Courthouse General	427,497	256,000	263,500
Solid Waste	44,065	50,000	50,000
Emergency Services Dispatching	210,340	215,000	235,000
Other Appropriations:	172,372	199,807	525,807
Subtotal	1,707,417	1,646,477	2,012,977
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,707,417**	**1,646,477**	**2,012,977**
Unencumbered Cash Balance Dec 31	638,159	366,248	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,861,385	1,951,477	2,012,977
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,012,977
		Tax Required	1,336,796
	Delinquent Comp Rate:	5.0%	66,840
		Amount of 2024 Ad Valorem Tax	1,403,636

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Personal services	35,290	36,000	36,000
Supplies and services	6,435	3,500	6,500
Capital Outlay	-	-	-
Total	41,725	39,500	42,500
County Clerk			
Personal services	95,731	109,970	109,970
Supplies and services	9,377	15,200	15,200
Capital Outlay	-	-	-
Total	105,108	125,170	125,170
County Treasurer			
Personal services	111,820	120,000	120,000
Supplies and services	4,541	12,000	12,000
Capital Outlay	-	-	-
Total	116,361	132,000	132,000
County Attorney/Counselor			
Personal services	65,251	70,000	75,000
Supplies and services	945	8,000	8,000
Capital Outlay	-	-	-
Total	66,196	78,000	83,000
Register of Deeds			
Personal services	86,594	97,000	97,000
Supplies and services	7,516	12,000	12,000
Capital Outlay	-	-	-
Total	94,110	109,000	109,000
Sheriff			
Personal services	244,528	250,000	255,000
Supplies and services	122,769	125,000	125,000
Capital Outlay	-	-	-
K-9	136	-	-
Total	367,433	375,000	380,000
Emergency Management			
Personal services	19,018	15,000	15,000
Supplies and services	2,413	2,500	2,500
Capital Outlay	-	-	-
Total	21,431	17,500	17,500
Total - Page 6b	**812,364**	**876,170**	**889,170**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Unified Court			
Supplies and services	40,779	37,500	37,500
Capital Outlay	-	6,000	6,000
District expenses	-	6,000	6,000
Total	40,779	49,500	49,500
Courthouse General			
Personal services	65,046	67,000	69,500
Supplies and services	348,078	169,000	174,000
Courthouse and legal publications	4,463	2,500	2,500
Computer replacement & support	-	5,000	5,000
Legal expenses	1,221	2,500	2,500
Extension Council - appropriation	-	-	-
Road improvements	-	-	-
Other	8,689	10,000	10,000
Total	427,497	256,000	263,500
Solid Waste			
Personal services	25,599	30,000	30,000
Supplies and services	18,466	20,000	20,000
Capital Outlay	-	-	-
Total	44,065	50,000	50,000
Emergency Services Dispatching			
Personal services	196,799	200,000	220,000
Supplies and services	13,541	15,000	15,000
Capital Outlay	-	-	-
Total	210,340	215,000	235,000
Personal services			
Supplies and services			
Capital Outlay			
Total	-	-	-
Personal services			
Supplies and services			
Capital Outlay			
Total	-	-	-
Personal services			
Supplies and services			
Capital Outlay			
Total	-	-	-
Total - Page 6c	**722,681**	**570,500**	**598,000**

Comanche County

State of Kansas

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Other Appropriations:			
Agency on Aging	600	600	600
Airport improvements	-	26,000	26,000
CASA	1,000	1,000	1,000
Conservation District	22,000	23,000	24,000
Economic Development	-	-	25,000
Fair Building	5,082	5,082	5,082
Fair Premiums	4,500	4,500	4,500
Heritage Trust fees	1,213	1,000	1,000
Historical records	2,500	2,500	2,500
Mental Health (Iroquois Ctr.)	15,656	16,125	16,125
Mental Retardation (Arrowhead)	15,000	15,000	15,000
Prisoner care	30,516	60,000	60,000
Public safety vehicle	45,000	45,000	45,000
Public safety building	29,305	-	200,000
Stabilization	-	-	100,000
Transfer to Equipment Reserve	-	-	-
Total	172,372	199,807	525,807
Total - Page 6d	172,372	199,807	525,807
Total - Page 6b	812,364	876,170	889,170
Total - Page 6c	722,681	570,500	598,000
Total - Page	-	-	-
Total - Page	-	-	-
Total Detail Expenditures**	**1,707,417**	**1,646,477**	**2,012,977**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,278	41,274	22,728
Receipts:			
Ad Valorem Tax	201,741	249,081	xxxxxxxxxxxxxxxxxx
Delinquent Tax	-	1,500	1,500
Motor Vehicle Tax	3,409	14,359	15,075
Recreational Vehicle Tax	34	130	130
16/20M Vehicle Tax	4,476	5,692	6,176
Commercial Vehicle Tax	-	421	414
Watercraft Tax	-	84	108
Neighborhood Revitalization	(952)	(3,813)	(3,813)
Hospital debt service contribution	-	-	-
Daily collections	79,838		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**288,546**	**267,454**	**19,590**
Resources Available:	**334,824**	**308,728**	**42,318**
Expenditures:			
Bond principal	255,000	255,000	260,000
Bond interest	38,550	30,900	23,250
Commission and postage	-	100	100
Cash basis requirement	-		15,000
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**293,550**	**286,000**	**298,350**
Unencumbered Cash Balance Dec 31	41,274	22,728	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	313,650	301,000	298,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	298,350
		Tax Required	256,032
	Delinquent Comp Rate:	5.0%	12,802
		Amount of 2024 Ad Valorem Tax	268,834

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	239,784	415,328	200,153
Receipts:			
Ad Valorem Tax	698,780	800,796	xxxxxxxxxxxxxxxxxx
Delinquent Tax	-	4,000	4,000
Motor Vehicle Tax	11,014	49,738	48,466
Recreational Vehicle Tax	110	452	418
16/20M Vehicle Tax	14,462	19,716	19,857
Commercial Vehicle Tax	-	1,460	1,330
Watercraft Tax	-	290	349
Special City & County Highway	39,504	150,482	150,367
Neighborhood Revitalization	(3,297)	(12,259)	(12,259)
Reimbursements	-	10,000	10,000
Daily collections	508,305		
to balance	(23,331)	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,245,547**	**1,024,675**	**222,528**
Resources Available:	**1,485,331**	**1,440,003**	**422,681**
Expenditures:			
Personal services	347,466	510,000	510,000
Supplies and services	477,388	429,850	429,850
Capital outlay	146,931	200,000	200,000
Road improvement	98,218	100,000	100,000
Transfer to Special Machinery Fund	-	-	-
Transfer to Highway Improvement Fund	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,070,003**	**1,239,850**	**1,239,850**
Unencumbered Cash Balance Dec 31	415,328	200,153	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,229,850	1,239,850	1,239,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,239,850
		Tax Required	817,169
	Delinquent Comp Rate:	5.0%	40,858
		Amount of 2024 Ad Valorem Tax	858,027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	177,914	197,830	194,363
Receipts:			
Ad Valorem Tax	23,897	28,116	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	100	100
Motor Vehicle Tax	768	1,700	1,702
Recreational Vehicle Tax	8	15	15
16/20 M Vehicle Tax	1,009	674	697
Commercial Vehicle Tax	-	50	47
Watercraft Tax	-	10	12
Neighborhood Revitalization	(113)	(431)	(431)
Reimbursement	-	-	-
Daily collections	9,475		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,044**	**30,234**	**2,142**
Resources Available:	**212,958**	**228,064**	**196,505**
Expenditures:			
Bridge Construction	15,128	33,701	225,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,128**	**33,701**	**225,000**
Unencumbered Cash Balance Dec 31	197,830	194,363	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	330,552	221,117	225,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,000
		Tax Required	28,495
	Delinquent Comp Rate:	5.0%	1,425
		Amount of 2024 Ad Valorem Tax	29,920

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,309	46,563	15,246
Receipts:			
Ad Valorem Tax	50,085	31,120	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	100	100
Motor Vehicle Tax	254	3,566	1,883
Recreational Vehicle Tax	2	32	16
16/20 M Vehicle Tax	244	1,414	772
Commercial Vehicle Tax	-	105	52
Watercraft Tax	-	21	14
Neighborhood Revitalization	(236)	(477)	(477)
Sale of chemicals	-	-	-
Reimbursements and other	-	-	-
Daily collections	15,122		
to balance	2,806		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,277**	**35,881**	**2,360**
Resources Available:	**88,586**	**82,444**	**17,606**
Expenditures:			
Personal services	5,525	31,200	31,200
Supplies and services	31,058	10,998	10,998
Chemical	5,440	25,000	30,000
Capital outlay	-	-	-
Transfer to Noxious Weed Capital Outlay	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**42,023**	**67,198**	**72,198**
Unencumbered Cash Balance Dec 31	46,563	15,246	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	67,198	67,198	72,198
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,198
		Tax Required	54,592
	Delinquent Comp Rate:	5.0%	2,730
		Amount of 2024 Ad Valorem Tax	57,322

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extension**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,836	(1,520)	(7,664)
Receipts:			
Ad Valorem Tax	66,910	113,231	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	500	500
Motor Vehicle Tax	1,411	4,761	6,853
Recreational Vehicle Tax	14	43	59
16/20 M Vehicle Tax	1,852	1,887	2,808
Commercial Vehicle Tax	-	140	188
Watercraft Tax	-	28	49
Neighborhood Revitalization	(316)	(1,734)	(1,734)
Daily collections	27,773		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**97,644**	**118,856**	**8,723**
Resources Available:	**123,480**	**117,336**	**1,059**
Expenditures:			
Appropriation	125,000	125,000	130,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**125,000**	**125,000**	**130,000**
Unencumbered Cash Balance Dec 31	(1,520)	(7,664)	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	115,000	125,000	130,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	130,000
See Tab B See Tab D		Tax Required	128,941
	Delinquent Comp Rate:	5.0%	6,447
		Amount of 2024 Ad Valorem Tax	135,388

Adopted Budget

Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,735	3,943	31,604
Receipts:			
Ad Valorem Tax	35,368	45,215	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	10	10
Motor Vehicle Tax	602	2,518	2,737
Recreational Vehicle Tax	6	23	24
16/20 M Vehicle Tax	790	998	1,121
Commercial Vehicle Tax	-	74	75
Watercraft Tax	-	15	20
Neighborhood Revitalization	(167)	(692)	(692)
Grants and reimbursements	-	84,000	84,000
Daily collections	184,827		
to balance	(15,783)		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**205,643**	**132,161**	**87,295**
Resources Available:	**224,378**	**136,104**	**118,899**
Expenditures:			
Personal services	89,635	85,900	86,000
Supplies and services	104,222	10,000	72,500
Capital outlay	4,078	4,000	4,000
Reimbursement for employee benefits	10,000	4,600	4,600
Reimbursement for operating expense	12,500	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**220,435**	**104,500**	**167,100**
Unencumbered Cash Balance Dec 31	3,943	31,604	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	122,400	104,500	167,100
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	167,100
		Tax Required	48,201
	Delinquent Comp Rate:	5.0%	2,410
		Amount of 2024 Ad Valorem Tax	50,611

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,445	464	(926)
Receipts:			
Ad Valorem Tax	21,623	53,167	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	50	50
Motor Vehicle Tax	91	1,540	3,218
Recreational Vehicle Tax	1	14	28
16/20 M Vehicle Tax	120	610	1,318
Commercial Vehicle Tax	-	45	88
Watercraft Tax	-	9	23
Neighborhood Revitalization	(102)	(814)	(814)
Reimbursements	-		
Daily collections	5,974		
to balance	2,491		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,198**	**54,621**	**3,911**
Resources Available:	**45,643**	**55,085**	**2,985**
Expenditures:			
Personal services	9,414	17,811	10,000
Supplies and services	35,765	38,200	38,200
Capital outlay	-		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**45,179**	**56,011**	**48,200**
Unencumbered Cash Balance Dec 31	464	(926)	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	44,600	56,011	48,200
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	48,200
See Tab D		Tax Required	45,215
	Delinquent Comp Rate:	5.0%	2,261
		Amount of 2024 Ad Valorem Tax	47,476

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,646	134,055	98,309
Receipts:			
Ad Valorem Tax	189,816	230,607	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	750	750
Motor Vehicle Tax	1,060	13,513	13,957
Recreational Vehicle Tax	11	123	120
16/20 M Vehicle Tax	1,391	5,356	5,718
Commercial Vehicle Tax	-	397	383
Watercraft Tax	-	79	100
Neighborhood Revitalization	(896)	(3,531)	(3,531)
Collections	-	75,000	75,000
Grants	-	-	-
Daily collections	173,503		
to balance	(2,530)		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**362,355**	**322,294**	**92,497**
Resources Available:	**411,001**	**456,349**	**190,806**
Expenditures:			
Personal services	177,523	183,040	190,000
Supplies and services	99,423	145,000	145,000
Capital outlay	-	30,000	30,000
Transfer to Ambulance Special Equipment Fu	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**276,946**	**358,040**	**365,000**
Unencumbered Cash Balance Dec 31	134,055	98,309	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	346,000	358,040	365,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	365,000
		Tax Required	174,194
	Delinquent Comp Rate:	5.0%	8,710
		Amount of 2024 Ad Valorem Tax	182,904

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,739	15,850	2,658
Receipts:			
Ad Valorem Tax	90,435	137,438	xxxxxxxxxxxxxxxx
Delinquent Tax	-	200	200
Motor Vehicle Tax	1,496	6,437	8,318
Recreational Vehicle Tax	15	58	72
16/20 M Vehicle Tax	1,965	2,552	3,408
Commercial Vehicle Tax	-	189	228
Watercraft Tax	-	38	60
Neighborhood Revitalization	(427)	(2,104)	(2,104)
Reimbursements	-	-	-
Daily collections	44,278		
to balance	(7,550)		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**130,212**	**144,808**	**10,182**
Resources Available:	**163,951**	**160,658**	**12,840**
Expenditures:			
Personal services	79,977	80,000	80,000
Supplies and services	58,324	67,500	67,500
Capital outlay	-	-	-
GIS maintenance and projects	9,800	10,500	10,500
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**148,101**	**158,000**	**158,000**
Unencumbered Cash Balance Dec 31	15,850	2,658	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	144,500	158,000	158,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	158,000
		Tax Required	145,160
	Delinquent Comp Rate:	5.0%	7,258
		Amount of 2024 Ad Valorem Tax	152,418

Adopted Budget **County Building**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	128,753	9,216	19,450
Receipts:			
Ad Valorem Tax	23,897	28,116	xxxxxxxxxxxxxxxx
Delinquent Tax	-	100	100
Motor Vehicle Tax	384	1,700	1,702
Recreational Vehicle Tax	4	15	15
16/20 M Vehicle Tax	504	674	697
Commercial Vehicle Tax	-	50	47
Watercraft Tax	-	10	12
Neighborhood Revitalization	(113)	(431)	(431)
Rents	-		
Reimbursements	-		
Daily collections	7,007		
to balance	2,037		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**33,720**	**30,234**	**2,142**
Resources Available:	**162,473**	**39,450**	**21,592**
Expenditures:			
Capital Improvements	153,257	20,000	50,087
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**153,257**	**20,000**	**50,087**
Unencumbered Cash Balance Dec 31	9,216	19,450	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	170,713	81,956	50,087
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,087
		Tax Required	28,495
	Delinquent Comp Rate:	5.0%	1,425
		Amount of 2024 Ad Valorem Tax	29,920

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,161	13,008	3,004
Receipts:			
Ad Valorem Tax	18,846	19,768	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	100	100
Motor Vehicle Tax	386	1,341	1,196
Recreational Vehicle Tax	4	12	10
16/20 M Vehicle Tax	507	531	490
Commercial Vehicle Tax	-	39	33
Watercraft Tax	-	8	9
Neighborhood Revitalization	(89)	(303)	(303)
Fuel and hangar rent	-	2,500	2,500
Daily collections	10,500	-	-
to balance	168		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,322	23,996	4,035
Resources Available:	45,483	37,004	7,039
Expenditures:			
Personal services	402	-	-
Supplies and services	32,073	34,000	36,000
Capital outlay	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,475	34,000	36,000
Unencumbered Cash Balance Dec 31	13,008	3,004	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	34,000	34,000	36,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	28,961
	Delinquent Comp Rate:	5.0%	1,448
		Amount of 2024 Ad Valorem Tax	30,409

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	338,288	326,027	214,790
Receipts:			
Ad Valorem Tax	547,755	784,083	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	3,500	3,500
Motor Vehicle Tax	8,700	38,381	47,454
Recreational Vehicle Tax	87	349	409
16/20 M Vehicle Tax	11,424	15,214	19,443
Commercial Vehicle Tax	-	1,127	1,302
Watercraft Tax	-	224	341
Neighborhood Revitalization	(2,544)	(12,004)	(12,004)
Health Dept. reimbursement	-	3,600	3,600
Reimbursements	-	-	-
Daily collections	256,949		
to balance	(18,802)		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	803,569	834,474	64,045
Resources Available:	1,141,857	1,160,501	278,835
Expenditures:			
Health Insurance	473,507	529,600	609,600
Social Security	125,054	150,200	150,200
KPERS	190,566	200,000	200,000
Workers' Compensation	-	33,411	70,000
Unemployment	1,108	2,500	2,500
Other Insurance	22,228	25,000	25,000
Other	3,367	5,000	5,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	815,830	945,711	1,062,300
Unencumbered Cash Balance Dec 31	326,027	214,790	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	946,000	1,062,300	1,062,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,062,300
		Tax Required	783,465
	Delinquent Comp Rate:	5.0%	39,173
		Amount of 2024 Ad Valorem Tax	822,638

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,748	46,333	23,063
Receipts:			
Ad Valorem Tax	287,338	337,443	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	500	500
Motor Vehicle Tax	4,610	20,412	20,423
Recreational Vehicle Tax	46	185	176
16/20 M Vehicle Tax	6,053	8,091	8,367
Commercial Vehicle Tax	-	599	561
Watercraft Tax	-	119	147
Neighborhood Revitalization	(1,356)	(5,166)	(5,166)
Daily collections	111,928		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	408,619	362,183	25,008
Resources Available:	440,367	408,516	48,071
Expenditures:			
Appropriation	394,034	385,453	333,061
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	394,034	385,453	333,061
Unencumbered Cash Balance Dec 31	46,333	23,063	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	403,522	385,453	333,061
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	333,061
		Tax Required	284,990
	Delinquent Comp Rate:	5.0%	14,250
		Amount of 2024 Ad Valorem Tax	299,240

Adopted Budget **County Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	115,224	171,374	132,191
Receipts:			
Ad Valorem Tax	97,928	171,390	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	500	500
Motor Vehicle Tax	1,728	6,970	10,373
Recreational Vehicle Tax	17	63	89
16/20 M Vehicle Tax	2,269	2,763	4,250
Commercial Vehicle Tax	-	205	285
Watercraft Tax	-	41	75
Neighborhood Revitalization	(462)	(2,624)	(2,624)
Donations and reimbursements	-	-	-
Daily collections	45,843		
to balance	(1,779)		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	145,544	179,308	12,948
Resources Available:	260,768	350,682	145,139
Expenditures:			
Personal services	31,863	60,352	60,352
Supplies and services	57,531	138,539	138,539
Capital outlay	-	19,600	19,600
Transfer to Special Fire Equipment Fund		-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	89,394	218,491	218,491
Unencumbered Cash Balance Dec 31	171,374	132,191	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	218,491	218,491	218,491
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	218,491
		Tax Required	73,352
	Delinquent Comp Rate:	5.0%	3,668
		Amount of 2024 Ad Valorem Tax	77,020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	73,937	112,651	152,751
Receipts:			
Telephone user fees	57,115	60,000	60,000
Interest	-	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,115**	**60,100**	**60,100**
Resources Available:	**131,052**	**172,751**	**212,851**
Expenditures:			
Services and equipment	18,401	20,000	212,851
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,401**	**20,000**	**212,851**
Unencumbered Cash Balance Dec 31	112,651	152,751	-
2023/2024/2025 Budget Authority Amount:	116,314	116,314	212,851

Adopted Budget

Special Alcohol & Drug	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,385	36,528	37,428
Receipts:			
Private club liquor tax	2,243	2,900	2,900
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,243**	**2,900**	**2,900**
Resources Available:	**36,628**	**39,428**	**40,328**
Expenditures:			
Contractual services	100	2,000	40,328
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**100**	**2,000**	**40,328**
Unencumbered Cash Balance Dec 31	36,528	37,428	-
2023/2024/2025 Budget Authority Amount:	30,202	30,202	40,328

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Ambulance Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	265,556	113,448	93,448
Receipts:			
Transfer from Ambulance Fund	-	-	-
Reimbursement	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	-	-	-
Resources Available:	**265,556**	**113,448**	**93,448**
Expenditures:			
Capital outlay	152,108	20,000	93,448
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**152,108**	**20,000**	**93,448**
Unencumbered Cash Balance Dec 31	113,448	93,448	-
2023/2024/2025 Budget Authority Amount:	180,556	255,556	93,448

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,179	8,179	8,179
Receipts:			
Transfer from Noxious Weed	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	-	-	-
Resources Available:	**8,179**	**8,179**	**8,179**
Expenditures:			
Capital outlay	-	-	8,179
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	-	-	8,179
Unencumbered Cash Balance Dec 31	8,179	8,179	-
2023/2024/2025 Budget Authority Amount:	8,179	-	8,179

Comanche County

Non-Budgeted Funds - Page 1

NON-BUDGETED FUNDS

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

2025
County

	Motor Vehicle Operating	Equipment Reserve	Special Machinery	Special Highway Improvement	Special Fire Equipment	Airport Memorial	Register of Deeds Tech.	County Clerk Technology	County Treasurer Technology	PATF
Beg. Bal. 1/1	3,366	2,131,674	24,201	226,438	434,766	2,450	22,502	3,387	4,693	3,484
Receipts										
Fees	14,599	-	-	-	-	-	3,103	761	761	402
Grants and donations	-	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	6	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
to balance		50,000								
										(11)
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total receipts	14,599	50,000	-	-	-	-	3,109	761	761	391
Expenditures										
Personal Services	3,248	-	-	-	-	-	-	-	-	-
Supplies and services	47	-	-	-	-	-	113	3,435	800	202
Capital outlay	9,798	352,588	-	-	30,424	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total expenditures	13,093	352,588	-	-	30,424	-	113	3,435	800	202
Ending Bal. 12/31	4,872	1,829,086	24,201	226,438	404,342	2,450	25,498	713	4,654	3,673

Comanche County

Non-Budgeted Funds - Page 2

NON-BUDGETED FUNDS

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

2025
County

	Concealed Carry Fees	Special Law Enforcement Trust Fund	Registered Offender Fees	EMT Grant	Health Grant	CARES Act	Opioid Settlement	SCCF Grant	Sheriff Grant	Fund
Beg. Bal. 1/1	4,313	4,268	2,440	11,176	809	30,912	316	4,181	(13,920)	-
Receipts										
Fees	32	-	540	-	-	-	-	-	-	
Grants and donations	-	-	-	11,292	1,234	-	-	-	40,505	
Reimbursements & other	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	59	-	-	-	
Miscellaneous	-	-	-	-	-	-	2,917	-	-	
Forfeitures	-	-	-	-	-	-	-	-	-	
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total receipts	32	-	540	11,292	1,234	59	2,917	-	40,505	-
Expenditures										
Personal Services	-	-	-	-	-	-	-	-	-	
Supplies and services	-	-	1,164	800	11,328	30,971	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	26,585	
Program expenditures	-	-	-	-	-	-	-	-	-	
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	1,164	800	11,328	30,971	-	-	26,585	-
Ending Bal. 12/31	4,345	4,268	1,816	21,668	(9,285)	-	3,233	4,181	-	-

Comanche County

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Comanche County
will meet on September 3, 2024 at 9:00 A.M. at the Comanche County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at the Comanche County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,707,417	37.143	1,646,477	37.963	2,012,977	1,403,636	46.905
Bond & Interest	293,550	8.425	286,000	8.553	298,350	268,834	8.984
Road & Bridge	1,070,003	29.182	1,239,850	27.495	1,239,850	858,027	28.673
Special Bridge	15,128	0.998	33,701	0.965	225,000	29,920	1.000
Noxious Weed	42,023	2.092	67,198	1.069	72,198	57,322	1.916
Extension	125,000	2.794	125,000	3.888	130,000	135,388	4.524
Health	220,435	1.477	104,500	1.552	167,100	50,611	1.691
Election	45,179	0.903	56,011	1.825	48,200	47,476	1.586
Ambulance	276,946	7.928	358,040	7.918	365,000	182,904	6.112
Appraiser's Cost	148,101	3.777	158,000	4.719	158,000	152,418	5.093
County Building	153,257	0.998	20,000	0.965	50,087	29,920	1.000
Airport Maintenance	32,475	0.787	34,000	0.679	36,000	30,409	1.016
Employee Benefits	815,830	22.519	945,711	26.922	1,062,300	822,638	27.490
Hospital Maintenance	394,034	12.000	385,453	12.000	333,061	299,240	10.000
County Fire	89,394	4.089	218,491	5.885	218,491	77,020	2.574
Emergency 911	18,401		20,000		212,851		
Special Alcohol & Drug	100		2,000		40,328		
Special Ambulance Equipm	152,108		20,000		93,448		
Noxious Weed Capital Outl					8,179		
Non-Budgeted Funds:							
Page 1	400,655						
Page 2	70,848						
Totals	6,070,884	135.112	5,720,432	142.398	6,771,420	4,445,763	148.564
						*Revenue Neutral Rate ** *	*145.893*
Less: Transfers	3,336		(3,366)		0		
Net Expenditure	6,067,548		5,723,798		6,771,420		
Total Tax Levied	4,352,278		4,352,869		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,218,241		30,657,629		29,925,062		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,535,000	1,285,000	1,030,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,535,000	1,285,000	1,030,000

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

Casey Huck
County Clerk

Resolution No. **2024-J**

A RESOLUTION OF Comanche COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2025;

WHEREAS, the **Comanche** County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the **Comanche** County Clerk provided notice of the hearing on the Revenue Neutral Rate on **July 18th, 2024**; and

WHEREAS, the Revenue Neutral Rate for tax year **2025** for **Comanche** County was calculated as **145.893** mills by the County Clerk; and

WHEREAS, the budget proposed by the **Comanche** County Board of County Commissioners for tax year **2025** will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the **Comanche** County Board of County Commissioners held a hearing on **September 3, 2024** allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the **Comanche** County Board of County Commissioners having heard testimony, have determined that it is in the best interests of **Comanche** County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE COMANCHE COUNTY BOARD OF COUNTY COMMISSIONERS:

Comanche County shall levy a property tax rate exceeding the Revenue Neutral Rate of **148.564** mills for Tax Year **2025**.

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 **Comanche** County Board of County Commissioners.

ADOPTED this **3rd** day of **September, 2024**

Randy Unruh, Chairman Commissioner

Joe Moore, Commissioner

Zack Ellis, Commissioner

Attested:

Casey Huck, County Clerk

Roll Call Vote

A Roll Call Vote of the COMANCHE COUNTY To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2024-J

Governing Body Member	Yes	No	No Vote
Randy Unruh	X		
Joe Moore	X		
Zack Ellis	X		
TOTAL			

Certified:

Casey Huck

Notice

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Comanche County

will meet on September 3, 2024 at 9:00 A.M. at the Comanche County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,707,417	37.143	1,646,477	37.963	2,012,977	1,403,636	46.905
Bond & Interest	293,550	8.425	286,000	8.553	298,350	268,834	8.984
Road & Bridge	1,070,003	29.182	1,239,850	27.495	1,239,850	858,027	28.673
Special Bridge	15,128	0.998	33,701	0.965	225,000	29,920	1.000
Noxious Weed	42,023	2.092	67,198	1.069	72,198	57,322	1.916
Extension	125,000	2.794	125,000	3.888	130,000	135,388	4.524
Health	220,435	1.477	104,500	1.552	167,100	50,611	1.691
Election	45,179	0.903	56,011	1.825	48,200	47,476	1.586
Ambulance	276,946	7.928	358,040	7.918	365,000	182,904	6.112
Appraiser's Cost	148,101	3.777	158,000	4.719	158,000	152,418	5.093
County Building	153,257	0.998	20,000	0.965	50,087	29,920	1.000
Airport Maintenance	32,475	0.787	34,000	0.679	36,000	30,409	1.016
Employee Benefits	815,830	22.519	945,711	26.922	1,062,300	822,638	27.490
Hospital Maintenance	394,034	12.000	385,453	12.000	333,061	299,240	10.000
County Fire	89,394	4.089	218,491	5.885	218,491	77,020	2.574
Emergency 911							
Special Alcohol & Drug	18,401		20,000		212,851		
Special Ambulance Equipm	100		2,000		40,328		
Noxious Weed Capital Outl	152,108		20,000		93,448		
					8,179		
Non-Budgeted Funds:							
Page 1							
Page 2	400,655						
	70,848						
Totals	6,070,884	135.112	5,720,432	142.398	6,771,420	4,445,763	148.564
Less: Transfers	3,336		(3,366)		0	*Revenue Neutral Rate* **	*145.893*
Net Expenditure	6,067,548		5,723,798		6,771,420		
Total Tax Levied	4,352,278		4,352,869		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,218,241		30,657,629		29,925,062		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,535,000	1,285,000	1,030,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,535,000	1,285,000	1,030,000

*Tax rates are expressed in mills

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

Casey Huck
County Clerk