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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General (001)	79-1946	6	2,984,495	1,234,030	10.368
Appraiser (016)	68-5,101	7	245,000	140,921	1.184
Bridge & Culvert (024)	68-1103	8	195,000	144,220	1.212
Election (062)	25-2201a	9	83,154	52,219	0.439
Employee Benefits (064)	12-12,102	10	4,030,937	2,096,553	17.614
Mental Health (114)	19-4004	11	90,000	76,658	0.645
Intellectual Disabilities (116)	19-1007	12	55,000	46,342	0.390
Public Safety (120)	19-815	13	2,085,961	1,639,186	13.772
Noxious Weeds (200)	2-1318	14	208,500	82,686	0.695
Road & Bridge (220)	68-5,101	15	2,429,427	1,156,462	9.716
Special Alcohol & Drugs (238	65-4060	16	4,500	2,927	0.025
Special Bridge (240)	68-1135	17	199,508	170,314	1.431
EMS (375)	65-6113	18	1,150,350	286,481	2.407
Landfill (108)		19	600,623		
Road & Bridge Sales Tax (222)		20	1,469,895		
Special Parks & Recreation (244)		21	1,802		
Sewer District #1 (358)		22	31,650		
Jail Sales Tax (370)		23	1,185,107		
Medical Building (385)		24	895,000		
PILOT (386)		25			
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
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Non-Budgeted Funds-D		29			
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Totals		xxxxxx	7,967,862	1,616,184	59.898

Budget Hearing Notice	34	County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing		
Combined Rate and Budget Hearing 2		
RNR Hearing Notice	33	Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization	32	

Revenue Neutral Rate: 59.907

Assisted by:

Address:

Email:

Attest: 9/20/ 2022

Ashley Shelton
County Clerk

Governing Body

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (001)	1,149,131	139,957	2,163	5,990	3,362	1,118
Appraiser (016)	199,679	24,320	376	1,041	584	194
Bridge & Culvert (024)	157,039	19,127	295	818	459	153
Election (062)	76,248	9,287	143	397	223	74
Employee Benefits (064)	1,963,945	239,200	3,695	10,235	5,746	1,912
Mental Health (114)	81,495	9,926	153	425	238	79
Intellectual Disabilities (11	49,874	6,074	94	260	146	49
Public Safety (120)	1,768,653	215,414	3,328	9,218	5,175	1,722
Noxious Weeds (200)	58,406	7,114	110	304	171	57
Road & Bridge (220)	1,189,704	144,901	2,239	6,200	3,481	1,158
Special Alcohol & Drugs (2	3,270	398	6	17	10	3
Special Bridge (240)	166,229	20,246	313	866	486	162
EMS (375)	263,570	32,102	496	1,374	771	257
TOTAL	7,127,243	868,066	13,411	37,145	20,852	6,938

County Treas Motor Vehicle Estimate 868,066

County Treas Recreational Vehicle Estimate 13,411

County Treas 16/20M Vehicle Estimate 37,145

County Treas Commercial Vehicle Tax Estimate 20,852

County Treas Watercraft Tax Estimate 6,938

Motor Vehicle Factor 0.12180

Recreational Vehicle Factor 0.00188

16/20M Vehicle Factor 0.00521

Commercial Vehicle Factor 0.00293

Watercraft Factor 0.00097

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	20,000	-	-	K.S.A. 19-119
General	Election Reserve	8,000	-	-	K.S.A. 19-119
General	EMS	16,000	-	-	K.S.A. 12-110d
Appraiser	Appraiser Equip. Reserve	20,000	-	-	K.S.A. 19-119
Election	Election Equip. Reserve	20,000	20,000	15,000	K.S.A. 19-119
Noxious Weeds	Noxious Weed Equip. Reserve	30,000	5,000	5,000	K.S.A. 2-1318
Noxious Weed Equip. Reserve	Noxious Weeds	-	22,000	-	K.S.A. 2-1318
Road & Bridge Sales Tax	Road and Bridge	581,000	500,000	500,000	K.S.A. 12-196
Special Bridge	Road and Bridge	50,000	-	-	K.S.A. 68-590
	Total	745000	547000	520000	
	Adjustments*				
	Adjusted Totals	745000	547000	520000	

*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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013 Attorney	07/01/13	02/01/23	3.00	190,000	41,000	2/1 & 8/1	8/1	20,000	915	21,000	310
Series 2021 Refunding Jail	02/09/21	09/01/35	.25-2.15	6,025,000	5,280,000	3/1 & 9/1	9/1	50,000	80,560	50,000	80,385
Series 2015 Jail	08/13/15	09/01/23	3.0-3.5	825,000	565,000	3/1 & 9/1	9/1	275,000	16,950	290,000	8,700
Series 2016 Landfill Bond	01/25/16	03/01/26	3.5-5.0	300,000	166,100	3/1 & 9/1	9/1	30,300	7,256	31,500	5,858
Series 2012A & B Sewer Refunding	06/10/21	09/01/49	2.00	744,933	270,000	3/1 & 9/1	9/1	15,000	17,100	15,000	16,650
Total G.O. Bonds					**6,322,100**			**390,300**	**122,781**	**407,500**	**111,903**
Total Indebtedness					**6,322,100**			**390,300**	**122,781**	**407,500**	**111,903**

	2022		2023	
	Interest	Principal	Interest	Principal
General (001)	20,000	915	21,000	310
Jail Sales Tax (370)	325,000	97,510	340,000	89,085
Landfill (108)	30,300	7,256	31,500	5,858
Sewer (358)	15,000	17,100	15,000	16,650
	390,300	122,781	407,500	111,903

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beg. Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
2011 Crusher	12/19/11	132	4.00	281,849	17,001	17,349	0
Road Grader	04/18/14	108	3.19	122,875	30,713	15,974	15,974
Motor Grader	12/22/14	120	3.24	122,875	45,842	16,160	16,160
JD Wheel Loader	04/17/15	108	3.24	357,338	132,686	46,770	46,770
2016 JD Loader	03/22/16	84	2.88	148,713	46,549	23,987	23,987
2016 Backhoe Loader	03/29/16	78	2.79	87,573	13,448	13,730	0
2018 Mack Dump Truck	12/12/17	60	3.19	132,275	27,681	28,564	0
2021 Mack Dump Trucks	05/04/20	48	2.28	223,538	135,843	47,135	47,135
2017 Motor Grader	01/04/18	65	3.20	188,466	79,828	41,998	41,999
2018 Motor Grader	01/04/18	65	3.20	188,466	79,828	41,998	41,999
Mini Excavator	11/15/21	48	0.00	79,256	71,352	19,814	19,814
2016 Jail Pod & Equip	11/29/16	204	2-4.5	1,770,000	1,500,000	140,575	138,025
2019 Chevy Tahoe	07/09/19	60	4.99	140,535	79,791	31,824	31,824
In Car Camera Equipment	03/01/22	60	2.75	191,931	191,931	30,880	41,174
Rock Crusher 2022	05/17/22	120	3.91	956,000	956,000	0	117,332
Sheriff Vehicles (4) (TBD)	TBD	TBD	TBD			0	78,000
				Totals	**3,408,493**	**516,758**	**660,193**

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

	2022		2023		Difference	
	Principal	Interest	Principal	Interest	Principal	Interest
Jail Sales Tax (370)	$ 140,588	$ 62,690	$ 229,993	$ 59,029	$ 89,405	$ (3,661)
Special Bridge (240)	$ 19,814	$ -	$ 19,814	$ -	$ -	$ -
Landfill (108)	$ 13,448	$ 282	$ -	$ -	$ -	$ -
Road & Bridge (220)	$ 263,266	$ 16,670	$ 305,186	$ 46,171	$ 41,920	$ 29,501
	$ 437,116	$ 79,642	$ 554,993	$ 105,200	$ 117,877	$ 25,558

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General (001)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,462,506	1,050,292	640,117
Receipts:			
Ad Valorem Tax	1,299,612	1,149,131	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	158,181	50,000	50,000
Motor Vehicle Tax	320,369	163,028	139,957
Interest/Fees on taxes	239,057	200,000	200,000
Recreational Vehicle Tax		2,341	2,163
16/20M Vehicle Tax		9,098	5,990
Commercial Vehicle Tax		4,590	3,362
Watercraft Tax		1,395	1,118
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Fees		2,500	2,500
Local Alcoholic Liquor	2,954	1,000	1,000
Coroner Grant	568	500	500
District Court Attorney Reimb Fees (GAL)	10,591	10,500	10,500
Treasurer's MV Fees	45,361	30,000	30,000
Recording Fees	135,296	120,000	120,000
Licenses & Other Fees	15,625	15,000	15,000
Leases	14,100	14,000	14,000
Diversion Coordinator Reimb	10,350	30,000	30,000
PILOT Jayhawk Wind Reimb	127,895	365,000	365,000
Other/Reimbursements	65,605	85,000	85,000
EMPG Grant		18,776	18,776
ARPA		195,000	
Transfer from PILOT		279,917	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	22,656	30,000	30,000
Neighborhood Revitalization Rebate		-36,843	-26,518
Miscellaneous	11,554	12,000	12,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,479,774**	**2,751,933**	**1,110,348**
Resources Available:	**3,942,280**	**3,802,225**	**1,750,465**

Bourbon County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,942,280	3,802,225	1,750,465
Expenditures:			
County Commissioners	79,390	69,900	71,250
County Clerk	103,670	115,033	120,950
County Treasurer	116,087	137,596	137,596
County Attorney	355,399	339,876	407,016
Register of Deeds	74,617	95,766	95,766
Courthouse General	740,126	576,755	580,853
District Court	341,499	316,390	326,390
Emergency Preparedness	44,898	79,632	79,132
Information Technology	222,465	263,978	267,575
Finance	0	95,000	97,500
Economic Development	96,751	132,000	0
County Counselor	77,708	90,000	90,000
Transfer to Public Safety	4,479	0	0
Coroner	42,727	35,000	35,000
Dispatch	50,000	50,000	50,000
Juvenile Detention	86,349	110,000	90,000
Transfer to EMS	16,000	0	0
Appropriations to Health Board	90,750	90,750	90,750
Appropriations to Elderly	48,600	48,600	48,600
Appropriations to Fair Board	10,000	10,000	10,000
Appropriations to Conservation District	34,200	40,000	40,000
General Gov Contingency	78,874	50,000	159,807
Debt Service	21,504	20,915	21,310
Transfer to Equipment Reserve	20,000	0	0
Transfer to Election Reserve	8,000	0	0
PILOT Appropriations	127,895	394,917	165,000
Subtotal	2,891,988	3,162,108	2,984,495
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,891,988**	**3,162,108**	**2,984,495**
Unencumbered Cash Balance Dec 31	1,050,292	640,117	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,937,034	2,998,415	2,984,495
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,984,495
		Tax Required	1,234,030
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,234,030

Budget Amendment for EM Grant & Pilot Funds necessary end of 2022.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Wages	71,639	64,135	64,250
Contractual	6,534	5,265	5,500
Commodities	1,217	500	1,500
Capital Outlay			
Total	**79,390**	**69,900**	**71,250**
County Clerk			
Wages	97,602	106,983	107,900
Contractual	3,323	4,050	4,050
Commodities	2,745	4,000	9,000
Capital Outlay			
Total	**103,670**	**115,033**	**120,950**
County Treasurer			
Wages	93,350	101,862	101,862
Contractual	22,737	35,234	35,234
Commodities		500	500
Capital Outlay			
Total	**116,087**	**137,596**	**137,596**
County Attorney			
Wages	278,838	276,876	338,016
Contractual	62,311	55,000	55,000
Commodities	3,796	4,000	4,000
Capital Outlay	10,454	4,000	10,000
Total	**355,399**	**339,876**	**407,016**
Register of Deeds			
Wages	70,962	87,806	87,806
Contractual	1,201	5,460	5,460
Commodities	2,454	2,500	2,500
Capital Outlay			
Total	**74,617**	**95,766**	**95,766**
Courthouse General			
Wages	69,970	60,255	70,853
Contractual	607,536	456,500	450,000
Commodities	62,620	60,000	60,000
Capital Outlay	0		
Total	**740,126**	**576,755**	**580,853**
District Court			
Wages	47,220	47,390	56,930
Contractual	177,643	246,000	240,460
Commodities	116,636	20,000	26,000
Capital Outlay		3,000	3,000
Total	**341,499**	**316,390**	**326,390**
Emergency Preparedness			
Wages	38,659	38,356	38,356
Contractual	1,997	30,776	29,776
Commodities	3,550	9,000	9,500
Capital Outlay	692	1,500	1,500
Total	**44,898**	**79,632**	**79,132**
Total - Page 6b	**1,855,686**	**1,730,948**	**1,818,953**

Bourbon County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Information Technology			
Wages	104,040	130,093	145,000
Contractual	107,482	116,885	113,600
Commodities	8,555	12,000	8,975
Capital Outlay	2,388	5,000	0
Total	**222,465**	**263,978**	**267,575**
Finance			
Wages		95,000	95,000
Commodities			2,500
Total	**0**	**95,000**	**97,500**
Economic Development			
Wages	13,846		
Contractual	76,892	132,000	0
Total	**96,751**	**132,000**	**0**
County Counselor			
Wages	77,708	78,000	68,000
Contractual		12,000	22,000
Total	**77,708**	**90,000**	**90,000**
Transfer to Public Safety			
Transfer to Public Safety	4,479		
Total	**4,479**	**0**	**0**
Coroner			
Contractual	42,727	35,000	35,000
Total	**42,727**	**35,000**	**35,000**
Dispatch			
Contractual	50,000	50,000	50,000
Total	**50,000**	**50,000**	**50,000**
Juvenile Detention			
Contractual	86,349	110,000	90,000
Total	**86,349**	**110,000**	**90,000**
Transfer to EMS			
Transfer to EMS	16,000		
Total	**16,000**	**0**	**0**
Appropriations to Health Board			
Appropriations to Health Board	90,750	90,750	90,750
Total	**90,750**	**90,750**	**90,750**
Appropriations to Elderly			
Appropriations to Elderly	48,600	48,600	48,600
Total	**48,600**	**48,600**	**48,600**
Appropriations to Fair Board			
Appropriations to Fair Board	10,000	10,000	10,000
Total	**10,000**	**10,000**	**10,000**
Appropriations to Conservation District			
Appropriations to Conservation District	34,200	40,000	40,000
Total	**34,200**	**40,000**	**40,000**
Total - Page 6c	**780,029**	**965,328**	**819,425**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Gov Contingency			
Trials	0	50,000	50,000
Longevity Pay	48,400	0	0
Reserves	30,474	0	109,807
Total	**78,874**	**50,000**	**159,807**
Debt Service			
Principal	20,000	20,000	21,000
Interest	1,504	915	310
Total	**21,504**	**20,915**	**21,310**
Transfer to Equipment Reserve			
Computer Equipment Reserve	20,000	0	0
Total	**20,000**	**0**	**0**
PILOT Appropriations			
PILOT - Appropriations	127,895	394,917	165,000
Total	**127,895**	**394,917**	**165,000**
Transfer to Election Reserve			
Election Reserve	8,000	0	0
Total	**8,000**	**0**	**0**
Total - Page 6d	**256,273**	**465,832**	**346,117**
Total - Page 6b	1,855,686	1,730,948	1,818,953
Total - Page 6c	780,029	965,328	819,425
Total - Page 6d	256,273	465,832	346,117
Total Detail Expenditures**	**2,891,988**	**3,162,108**	**2,984,495**

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

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser (016)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,159	73,163	65,794
Receipts:			
Ad Valorem Tax	237,330	199,679	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,820	3,500	3,500
Motor Vehicle Tax	36,673	29,770	24,320
Recreational Vehicle Tax		428	376
16/20M Vehicle Tax		1,661	1,041
Commercial Vehicle Tax		838	584
Watercraft Tax		255	194
Reimbursements	1,773	1,500	1,500
NRP Reimbursement			10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,230
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**291,596**	**237,631**	**38,285**
Resources Available:	**300,755**	**310,794**	**104,079**
Expenditures:			
Wages	170,810	200,000	200,000
Contractual Services	24,158	35,000	35,000
Commodities	12,624	10,000	10,000
Transfer to Equipment Reserve	20,000	0	0
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**227,592**	**245,000**	**245,000**
Unencumbered Cash Balance Dec 31	73,163	65,794	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	284,185	262,000	245,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	245,000
		Tax Required	140,921
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	140,921

Changes for 2023: NRP Fees will be transferred annually to the Appraiser for administration of the program. Built in cash reserves to stabilize the fund in the future.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge & Culvert (024)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,255	62,287	13,015
Receipts:			
Ad Valorem Tax	168,521	157,039	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10,759	0	
Motor Vehicle Tax	24,286	21,141	19,127
Recreational Vehicle Tax		304	295
16/20M Vehicle Tax		1,180	818
Commercial Vehicle Tax		595	459
Watercraft Tax		181	153
Reimbursements	15,081	18,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,092	-3,087
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**218,647**	**194,348**	**37,765**
Resources Available:	**226,902**	**256,635**	**50,780**
Expenditures:			
Wages	89,703	107,120	105,000
Contractual Services	3,594	8,000	10,000
Commodities	71,318	128,500	80,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**164,615**	**243,620**	**195,000**
Unencumbered Cash Balance Dec 31	62,287	13,015	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	197,294	207,120	195,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	195,000
		Tax Required	144,220
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	144,220

Budget amendment will be necessary due to cash carryover in 2021 and expenses in 2022.

IND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election (062)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,537	25,494	22,630
Receipts:			
Ad Valorem Tax	70,345	76,248	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,510		
Motor Vehicle Tax	9,592	8,830	9,287
Recreational Vehicle Tax		127	143
16/20 M Vehicle Tax		493	397
Commercial Vehicle Tax		249	223
Watercraft Tax		76	74
Reimbursements	15,901		
Neighborhood Revitalization Rebate		-1,987	-1,819
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100,348**	**84,036**	**8,305**
Resources Available:	**105,885**	**109,530**	**30,935**
Expenditures:			
Personnel Services	21,761	25,814	28,154
Contractual Services	29,994	20,600	30,000
Commodities	8,636	20,486	10,000
Transfer to Election Equip Reserve	20,000	20,000	15,000
sh Forward (2023 column)			
iscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**80,391**	**86,900**	**83,154**
Unencumbered Cash Balance Dec 31	25,494	22,630	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	86,900	86,900	83,154
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,154
		Tax Required	52,219
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	52,219

May need budget amendment in 2022 for transfer to election equipment. Plan to purchase new equipment in 2023.

Adopted Budget **Employee Benefits (064)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	250,095	301,582	309,717
Receipts:			
Ad Valorem Tax	1,578,632	1,963,945	xxxxxxxxxxxxxxxxx
Delinquent Tax	102,270	25,000	25,000
Motor Vehicle Tax	236,217	198,055	239,200
Recreational Vehicle Tax		2,845	3,695
16/20 M Vehicle Tax		11,053	10,235
Commercial Vehicle Tax		5,577	5,746
Watercraft Tax		1,696	1,912
Reimbursed Expenses (Employee)	1,288,764	1,383,750	1,383,750
Neighborhood Revitalization Rebate		-53,293	-44,871
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,205,883**	**3,538,628**	**1,624,667**
Resources Available:	**3,455,978**	**3,840,210**	**1,934,384**
Expenditures:			
Taxes	265,348	307,493	397,190
KPERS	320,615	348,000	491,747
Health & Ancillary Insurance	2,485,971	2,134,615	2,392,000
Employee Premiums		640,385	650,000
Workers Compensation	82,462	100,000	100,000
Transfer to General			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,154,396**	**3,530,493**	**4,030,937**
Unencumbered Cash Balance Dec 31	301,582	309,717	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,446,000	3,560,493	4,030,937
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,030,937
		Tax Required	2,096,553
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,096,553

Broke out Departments in 2023 to show the anticipated cost. Will work on fixing software to not show EE premiums flowing through revenue but instead as a liability.

Bourbon County

FUND PAGE - Employee Benefits

Adopted Budget **Employee Benefits - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Benefits			60,000
Taxes			5,000
Retirement			6,360
WC			8,500
Total	0	0	79,860
County Clerk			
Benefits			46,400
Taxes			8,400
Retirement			10,700
Total	0	0	65,500
County Treasurer			
Benefits			60,000
Taxes			7,900
Retirement			10,000
Total	0	0	77,900
County Attorney			
Benefits			100,000
Taxes			26,300
Retirement			28,000
Total	0	0	154,300
Register of Deeds			
Benefits			60,000
Taxes			7,500
Retirement			9,500
Total	0	0	77,000
Custodial			
Benefits			40,000
Taxes			5,600
Retirement			7,000
Total	0	0	52,600
District Court			
Benefits			40,000
Taxes			4,500
Retirement			5,700
Total	0	0	50,200
Emergency Preparedness			
Benefits			20,000
Taxes			2,900
Retirement			3,635
Total	0	0	26,535
Information Technology			
Benefits			52,000
Taxes			12,100
Retirement			15,300
Total	0	0	79,400
Total - Page	**0**	**0**	**663,295**

Bourbon County

FUND PAGE - Employee Benefits

Adopted Budget Employee Benefits - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Finance			
Benefits			20,000
Taxes			8,300
Retirement			10,400
Total	0	0	38,700
Appraiser			
Benefits			100,000
Taxes			15,500
Retirement			19,500
WC			1,000
Total	0	0	136,000
Bridge & Culvert			
Benefits			60,000
Taxes			8,200
Retirement			10,400
Total	0	0	78,600
Sheriff			
Benefits			360,000
Taxes			62,690
Retirement			75,300
WC			35,000
Total	0	0	532,990
Corrections			
Benefits			340,000
Taxes			51,700
Retirement			65,800
Total	0	0	457,500
Noxious Weeds			
Benefits			20,000
Taxes			3,000
Retirement			3,700
Total	0	0	26,700
Road & Bridge			
Benefits			500,000
Taxes			78,300
Retirement			99,500
WC			44,000
Total	0	0	721,800
Elm Creek			
Benefits			20,000
Taxes			2,200
Retirement			2,700
Total	0	0	24,900
Total - Page	**0**	**0**	**1,978,490**

FUND PAGE - Employee Benefits

Adopted Budget Employee Benefits - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Special Bridge			
Benefits			40,000
Taxes			5,100
Retirement			6,500
Total	0	0	51,600
EMS			
Benefits			240,000
Taxes			50,500
Retirement			62,000
WC			3,500
Total	0	0	356,000
Landfill			
Benefits			40,000
Taxes			5,100
Retirement			6,400
WC			1,000
Total	0	0	52,500
Road & Bridge Sales Tax			
Benefits			60,000
Taxes			8,800
Retirement			11,150
Total	0	0	79,950
Medical Building			
Benefits			60,000
Taxes			11,200
Retirement			14,202
Total	0	0	85,402
Election			
Benefits			13,600
Taxes			1,800
Retirement			2,100
Total	0	0	17,500
Motor Vehicle			
Benefits			40,000
Taxes			4,600
Retirement			5,900
Total	0	0	50,500
Total - Page	**0**	**0**	**693,452**

Grand Totals			
Benefits			2,392,000
Taxes			397,190
Retirement			491,747
WC			100,000
Total All Pages			3,335,237

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health (114)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,989	3,424	4,162
Receipts:			
Ad Valorem Tax	74,655	81,495	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,223	1,000	
Motor Vehicle Tax	9,557	9,365	9,926
Recreational Vehicle Tax		135	153
16/20 M Vehicle Tax		523	425
Commercial Vehicle Tax		264	238
Watercraft Tax		80	79
Neighborhood Revitalization Rebate		-2,124	-1,641
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**88,435**	**90,738**	**9,180**
Resources Available:	**93,424**	**94,162**	**13,342**
Expenditures:			
Appropriations to Mental Health	90,000	90,000	90,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**90,000**	**90,000**	**90,000**
Unencumbered Cash Balance Dec 31	3,424	4,162	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	90,000	90,000	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	76,658
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	76,658

FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

...ntellectual Disabilities (116)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	246	2,873	3,027
Receipts:			
Ad Valorem Tax	47,342	49,874	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,183		
Motor Vehicle Tax	7,102	5,945	6,074
Recreational Vehicle Tax		85	94
16/20 M Vehicle Tax		332	260
Commercial Vehicle Tax		167	146
Watercraft Tax		51	49
Neighborhood Revitalization Rebate		-1,300	-992
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,627**	**55,154**	**5,631**
Resources Available:	**57,873**	**58,027**	**8,658**
Expenditures:			
Appropriations to Intellecutal Disabilities	55,000	55,000	55,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,000**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 31	2,873	3,027	xxxxxxxxxxxxxxxxx
...21/2022/2023 Budget Authority Amount:	55,000	55,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	46,342
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	46,342

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety (120)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	949	40,092	0
Receipts:			
Ad Valorem Tax	1,616,178	1,768,653	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	59,909	0	0
Motor Vehicle Tax	179,748	202,773	215,414
Recreational Vehicle Tax		2,913	3,328
16/20 M Vehicle Tax		11,316	9,218
Commercial Vehicle Tax		5,710	5,175
Watercraft Tax		1,736	1,722
Jail Fees	41,962	22,000	20,000
Sheriff Fees	9,924	10,000	10,000
Transfer from General	4,478		
Federal Grant - Governor's Office	73,898		
Federal Grant - KDOT	93		
Federal Grant - COPS		68,636	50,000
Transfer from Jail Sales Tax			167,000
Neighborhood Revitalization Rebate		-47,868	-35,082
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,986,190**	**2,045,869**	**446,775**
Resources Available:	**1,987,139**	**2,085,961**	**446,775**
Expenditures:			
Sheriff			
Wages	616,384	669,932	669,932
Contractual Services	91,432	87,631	87,631
Commodities	212,934	115,496	115,496
Debt Service - Lease Purchase	31,824	0	0
Correctional Center			
Wages	600,695	649,502	649,502
Contractual Services	339,585	285,000	285,000
Commodities	43,005	278,400	278,400
Capital Outlay	11,188		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,947,047**	**2,085,961**	**2,085,961**
Unencumbered Cash Balance Dec 31	40,092	0	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,980,214	2,085,961	2,085,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,085,961
		Tax Required	1,639,186
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,639,186

Will not be able to fund three new positions and keep the levy flat. The impact would be a 1.652 mill increase.

Adopted Budget **Noxious Weeds (200)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,737	9,812	23,828
Receipts:			
Ad Valorem Tax	64,888	58,406	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,013	1,000	1,000
Motor Vehicle Tax	6,121	8,142	7,114
Recreational Vehicle Tax		117	110
16/20 M Vehicle Tax		454	304
Commercial Vehicle Tax		229	171
Watercraft Tax		70	57
Chemical Sales	69,936	94,208	95,000
Transfer from Noxious Weed Equipment		22,000	
Neighborhood Revitalization Rebate			-1,770
Miscellaneous	4,240		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**148,198**	**184,626**	**101,986**
Resources Available:	**155,935**	**194,438**	**125,814**
Expenditures:			
Wages	34,607	38,110	37,500
Contractual Services	4,002	7,500	6,000
Commodities	77,514	120,000	130,000
Transfer to Equipment Rsv	30,000	5,000	5,000
Cash Forward (2023 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**146,123**	**170,610**	**208,500**
Unencumbered Cash Balance Dec 31	9,812	23,828	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	169,945	169,110	208,500
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	208,500
		Tax Required	82,686
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	82,686

Budget amendment may be necessary to make transfer to equipment reserve if revenues come in as anticipated.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge (220)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	601	381,723	0
Receipts:			
Ad Valorem Tax	1,095,058	1,189,704	xxxxxxxxxxxxxxxxx
Delinquent Tax	60,726		
Motor Vehicle Tax	139,215	137,391	144,901
Recreational Vehicle Tax		1,974	2,239
16/20 M Vehicle Tax		7,667	6,200
Commercial Vehicle Tax		3,869	3,481
Watercraft Tax		1,176	1,158
Special Highway Aid	577,148	513,484	563,268
County Equalization Aid	31,136	10,000	10,000
Federal Exchange - State Aid	69,231	30,000	30,000
FEMA - Federal Aid	270,720		
FEMA - State Aid	36,096		
Reimbursements	77,823	1,096,033	30,000
Reimb from R&B Sales Tax Fund	581,000	500,000	500,000
Elm Creek Fees	6,252	5,000	6,000
Neighborhood Revitalization Rebate		-31,002	-24,282
Miscellaneous	6,655	1,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,951,060**	**3,466,296**	**1,272,965**
Resources Available:	**2,951,661**	**3,848,019**	**1,272,965**
Expenditures:			
Streets/Highways			
Wages	765,036	884,174	909,470
Contractual Services	516,453	262,780	100,000
Commodities	921,806	800,000	800,000
Capital Outlay		1,143,428	10,000
Elm Creek			
Wages	27,852	28,000	28,000
Contractual Services	12,294	10,000	10,000
Commodities	9,211	5,000	5,000
Capital Outlay		0	10,000
Lease Purchase Agreements	297,286	279,936	351,357
Transfer to Special Road Machinery	20,000	25,000	25,000
Transfer to Special R&B Improvements		351,000	25,000
Cash Forward (2023 column)		58,701	155,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,569,938**	**3,848,019**	**2,429,427**
Unencumbered Cash Balance Dec 31	381,723	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,570,451	2,215,883	2,429,427
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,429,427
		Tax Required	1,156,462
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,156,462

Will need a budget amendment in R&B to transfer FEMA money from 2021 into improvments fund and account for lease proceeds for crusher.

Adopted Budget **Special Alcohol & Drugs (238)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	244	301
Receipts:			
Ad Valorem Tax	3,081	3,270	xxxxxxxxxxxxxxxxx
Delinquent Tax	202	50	
Motor Vehicle Tax	461	381	398
Recreational Vehicle Tax		5	6
16/20 M Vehicle Tax		21	17
Commercial Vehicle Tax		11	10
Watercraft Tax		3	3
Special Alcohol Tax		901	901
Neighborhood Revitalization Rebate		-85	-63
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,744**	**4,557**	**1,272**
Resources Available:	**3,744**	**4,801**	**1,573**
Expenditures:			
Appropriations to Mental Health	3,500	4,500	4,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,500**	**4,500**	**4,500**
Unencumbered Cash Balance Dec 31	244	301	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,500	4,500	4,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,500
		Tax Required	2,927
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,927

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge (240)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,668	23,649	9,266
Receipts:			
Ad Valorem Tax	152,644	166,229	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,523	0	1,000
Motor Vehicle Tax	2,589	19,153	20,246
Recreational Vehicle Tax		275	313
16/20 M Vehicle Tax		1,069	866
Commercial Vehicle Tax		539	486
Watercraft Tax		164	162
Reimbursements	962	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,332	-3,645
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**157,718**	**183,597**	**19,928**
Resources Available:	**174,386**	**207,246**	**29,194**
Expenditures:			
Wages	21,622	67,980	67,980
Contractual Services	48,101	10,186	11,714
Commodities	31,014	30,000	30,000
Capital Outlay		70,000	70,000
Transfer to R&B	50,000		
Lease		19,814	19,814
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,737**	**197,980**	**199,508**
Unencumbered Cash Balance Dec 31	23,649	9,266	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	157,038	197,980	199,508
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	199,508
		Tax Required	170,314
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	170,314

Adopted Budget **EMS (375)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,461	1,179	0
Receipts:			
Ad Valorem Tax	259,797	263,570	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,075	5,000	5,000
Motor Vehicle Tax	18,114	32,597	32,102
Recreational Vehicle Tax		468	496
16/20 M Vehicle Tax		1,819	1,374
Commercial Vehicle Tax		918	771
Watercraft Tax		279	257
User Fees	683,809	830,000	830,000
Reimbursement General Fund	16,000		
Reimbursement	1,830	13,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,868	-6,131
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**986,625**	**1,140,783**	**863,869**
Resources Available:	**1,027,086**	**1,141,962**	**863,869**
Expenditures:			
Wages	37,853	640,000	713,350
Contractual Services	963,128	376,962	125,000
Commodities	24,926	125,000	125,000
Capital Outlay		0	187,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,025,907**	**1,141,962**	**1,150,350**
Unencumbered Cash Balance Dec 31	1,179	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,180,000	1,176,000	1,150,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,150,350
		Tax Required	286,481
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	286,481

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill (108)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,340	110,192	125,623
Receipts:			
User Fees	400,229	479,423	475,000
Reimbursements	350		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**400,579**	**479,423**	**475,000**
Resources Available:	**459,919**	**589,615**	**600,623**
Expenditures:			
Wages	60,737	86,118	98,134
Contractual Services	150,288	206,088	200,000
Commodities	87,119	93,600	100,000
GO Bond Principal	29,400	30,300	31,500
GO Bond Interest	8,453	7,256	5,858
Lease Purchase Agreements	13,730	13,730	
Cash Forward (2023 column)		26,900	165,131
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**349,727**	**463,992**	**600,623**
Unencumbered Cash Balance Dec 31	110,192	125,623	0
2021/2022/2023 Budget Authority Amount:	451,279	229,000	600,623

See Tab C

Will need a budget amendment in 2022 to accommodate increase in revenue and expenses.

Adopted Budget

Road & Bridge Sales Tax (222)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,171	171,644	105,368
Receipts:			
Sales Tax	1,459,899	1,364,527	1,364,527
Federal Exchange State Aid	22,816		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,482,715**	**1,364,527**	**1,364,527**
Resources Available:	**1,491,886**	**1,536,171**	**1,469,895**
Expenditures:			
Wages	93,209	125,377	112,500
Contractual Services	470,103	205,426	15,000
Commodities	175,930	460,000	636,000
Transfer to R&B	581,000	500,000	500,000
Capital Outlay		140,000	
Cash Forward (2023 column)			206,395
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,320,242**	**1,430,803**	**1,469,895**
Unencumbered Cash Balance Dec 31	171,644	105,368	0
2021/2022/2023 Budget Authority Amount:	1,393,090	1,176,377	1,469,895

See Tab C

Will need a budget amendment in 2022 to accommodate increase in revenue and expenses.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation (244)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	901
Receipts:			
		901	901
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**901**	**901**
Resources Available:	**0**	**901**	**1,802**
Expenditures:			
Contractual Services			1,802
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**1,802**
Unencumbered Cash Balance Dec 31	0	901	0
2021/2022/2023 Budget Authority Amount:	31	1,000	1,802

FUND PAGE FOR FUNDS WITH NO TAX LEVY
Adopted Budget

Sewer District #1 (358)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,814	10,855	9,755
Receipts:			
City Assessments billed	30,011	31,000	31,000
Bond Proceeds (Refinance)	685,000		
Bond Premiums	16,349		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**731,360**	**31,000**	**31,000**
Resources Available:	**745,174**	**41,855**	**40,755**
Expenditures:			
Capital Projects	22,132		
GO Bond Principal	689,414	15,000	15,000
GO Bond Interest	22,773	17,100	16,650
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**734,319**	**32,100**	**31,650**
Unencumbered Cash Balance Dec 31	10,855	9,755	9,105
2021/2022/2023 Budget Authority Amount:	743,764	32,100	31,650

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail Sales Tax (370)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	652,252	1,112,845	1,037,057
Receipts:			
Sales Tax	1,009,229	900,000	900,000
Bond Proceeds	122,869		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,132,098**	**900,000**	**900,000**
Resources Available:	**1,784,350**	**2,012,845**	**1,937,057**
Expenditures:			
Renovations County Buildings	93,187	350,000	300,000
Debt Service			
GO Bond Principal	290,000	97,510	89,085
GO Bond Interest	148,843	325,000	340,000
Lease Purchase Principal	139,475	140,588	229,993
Lease Purchase Interest		62,690	59,029
Transfer to Sheriff			167,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**671,505**	**975,788**	**1,185,107**
Unencumbered Cash Balance Dec 31	1,112,845	1,037,057	751,950
2021/2022/2023 Budget Authority Amount:	950,420	1,079,909	1,185,107

Public Safety leases are paid out of this fund starting in 2022. Repairs to the courthouse are also scheduled for 2022 and 2023.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Medical Building (385)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		525,438	453,676
Receipts:			
Rent	286,211	543,238	331,000
Donations	600,000		
Transfer from ARPA			500,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**886,211**	**543,238**	**831,000**
Resources Available:	**886,211**	**1,068,676**	**1,284,676**
Expenditures:			
Wages	60,474	115,000	145,000
Contractual Services	257,502	400,000	650,000
Commodities	42,797	100,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**360,773**	**615,000**	**895,000**
Unencumbered Cash Balance Dec 31	525,438	453,676	389,676
2021/2022/2023 Budget Authority Amount:	600,000	1,105,000	895,000

Medical building will not make enough money to fund itself in 2023 with CHC moving out. The use of ARPA funding will be necessary.

Adopted Budget

PILOT (386)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	279,917	0
Receipts:			
Payment in Lieu of Taxes - Jayhawk Wind	279,917		
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**279,917**	**0**	**0**
Resources Available:	**279,917**	**279,917**	**0**
Expenditures:			
Transfer to General		279,917	
Contractual (REDI)			
Capital Outlay (Rock Crusher)			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**0**	**279,917**	**0**
Unencumbered Cash Balance Dec 31	279,917	0	0
2021/2022/2023 Budget Authority Amount:	0	400,000	0

Budget Amendment for PILOT (386) will be necessary at year end for 2022. There are cash flow concerns, so will run all funds through the General Fund as a department.

Bourbon County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Atty Trust Fund (014)		(2) Fund Name: Appraiser Rsv (017)		(3) Fund Name: Emerg. Mmgt. Performance (025)		(4) Fund Name: Computer Equip Rsv (026)		(5) Fund Name: Gen Equip Rsv (027)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1		Cash Balance Jan 1	39,204	Cash Balance Jan 1	27,399	Cash Balance Jan 1	13,502	Cash Balance Jan 1	15,856	95,961
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from Appr.	20,000	Federal Grant	16,912	Transfer from Gen	20,000			
						Reimbursement	8,977			
Total Receipts	0	Total Receipts	20,000	Total Receipts	16,912	Total Receipts	28,977	Total Receipts	0	65,889
Resources Available:	0	Resources Available:	59,204	Resources Available:	44,311	Resources Available:	42,479	Resources Available:	15,856	161,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay		Contractual Services	17,210	Capital Outlay	23,135			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	17,210	Total Expenditures	23,135	Total Expenditures	0	40,345
Cash Balance Dec 31	0	Cash Balance Dec 31	59,204	Cash Balance Dec 31	27,101	Cash Balance Dec 31	19,344	Cash Balance Dec 31	15,856	**121,505**
										121,505

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Comm. Emg Resp (030)		(2) Fund Name: Capital Impr Rsv (039)		(3) Fund Name: County Atty Rsv (053)		(4) Fund Name: Election Rsv (063)		(5) Fund Name: Heritage Trust (092)		
Unencumbered Cash Balance Jan 1	493	Unencumbered Cash Balance Jan 1	248,601	Unencumbered Cash Balance Jan 1	11,171	Unencumbered Cash Balance Jan 1	93,975	Unencumbered Cash Balance Jan 1		Total 354,240
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Transfer from Gen	8,000			
						Transfer from Election	20,000			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	28,000	Total Receipts	0	28,000
Resources Available:	493	Resources Available:	248,601	Resources Available:	11,171	Resources Available:	121,975	Resources Available:	0	382,240
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	493	Cash Balance Dec 31	248,601	Cash Balance Dec 31	11,171	Cash Balance Dec 31	121,975	Cash Balance Dec 31	0	**382,240**
										382,240

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name: ROD Tech (093)		(2) Fund Name: Treas Tech (094)		(3) Fund Name: Clerk Tech (095)		(4) Fund Name: Spec Law Enf. (097)		(5) Fund Name: Jail Construction (371)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	39,945	Cash Balance Jan 1	4,226	Cash Balance Jan 1	18,479	Cash Balance Jan 1	34,108	Cash Balance Jan 1	3,309	100,067
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses/Fees	19,558	Licenses/Fees	7,702	Licenses/Fees	4,890	Licenses/Fees VIN	30,540			
Total Receipts	19,558	Total Receipts	7,702	Total Receipts	4,890	Total Receipts	30,540	Total Receipts	0	62,690
Resources Available:	59,503	Resources Available:	11,928	Resources Available:	23,369	Resources Available:	64,648	Resources Available:	3,309	162,757
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	19,166					Contractual Services	20,913	Public Safety CO	3,309	
Total Expenditures	19,166	Total Expenditures	0	Total Expenditures	0	Total Expenditures	20,913	Total Expenditures	3,309	43,388
Cash Balance Dec 31	40,337	Cash Balance Dec 31	11,928	Cash Balance Dec 31	23,369	Cash Balance Dec 31	43,735	Cash Balance Dec 31	0	**119,369**
										119,369

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Noxious Weeds Equip (202)		Prosecutor Training (204)		Road & Bridge Sp. Impr. (224)		Elm Creek Cap Imp (225)		Spec Pros Trust Forf (246)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	119	Cash Balance Jan 1		Cash Balance Jan 1	55	Cash Balance Jan 1		Cash Balance Jan 1		174
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from NW	30,000			Transfer from Sp Bridge	50,000					
Total Receipts	30,000	Total Receipts	0	Total Receipts	50,000	Total Receipts	0	Total Receipts	0	80,000
Resources Available:	30,119	Resources Available:	0	Resources Available:	50,055	Resources Available:	0	Resources Available:	0	80,174
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	30,119	Cash Balance Dec 31	0	Cash Balance Dec 31	50,055	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**80,174**
										80,174

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name: Spec Road Mach (248)		(2) Fund Name: NRP County Fee (367)		(3) Fund Name: BCBS Grant (374)		(4) Fund Name: Worksite Wellness (376		(5) Fund Name: CDBGCV Grant (382)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	121,721	Cash Balance Jan 1		Cash Balance Jan 1	100,218	Cash Balance Jan 1	923	Cash Balance Jan 1		222,862
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from R&B	20,000							Grant Proceeds	10,008	
Reimbursements	73,976									
Total Receipts	93,976	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	10,008	103,984
Resources Available:	215,697	Resources Available:	0	Resources Available:	100,218	Resources Available:	923	Resources Available:	10,008	326,846
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	83,854			Contractual	85,316			Contractual Services	10,008	
				Commodities	14,902					
Total Expenditures	83,854	Total Expenditures	0	Total Expenditures	100,218	Total Expenditures	0	Total Expenditures	10,008	194,080
Cash Balance Dec 31	131,843	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	923	Cash Balance Dec 31	0	**132,766**
										132,766

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-F

(1) Fund Name: ARPA (384)		(2) Fund Name: Sheriff Fed Forf (237)		(3) Fund Name: Sheriff Forfeiture (347)		(4) Fund Name: Sheriff Forfeiture '19 (257)		(5) Fund Name: EOC Upgrade		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	5,196	5,196
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
COVID Grants	1,411,530									
Total Receipts	1,411,530	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,411,530
Resources Available:	1,411,530	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	5,196	1,416,726
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Public Health	804,707							Contractual	5,196	
Total Expenditures	804,707	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,196	809,903
Cash Balance Dec 31	606,823	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**606,823**
										606,823

**Note: These two block figures should agree.

CPA Summary

Bourbon County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General (001)	1,212,512	10.189	26,518
Appraiser (016)	147,691	1.241	3,230
Bridge & Culvert (024)	141,133	1.186	3,087
Election (062)	83,154	0.699	1,819
Employee Benefits (064)	2,051,682	17.241	44,871
Mental Health (114)	75,017	0.630	1,641
Intellectual Disabilities (11	45,350	0.381	992
Public Safety (120)	1,604,104	13.480	35,082
Noxious Weeds (200)	80,916	0.680	1,770
Road & Bridge (220)	1,110,280	9.330	24,282
Special Alcohol & Drugs (2	2,864	0.024	63
Special Bridge (240)	166,669	1.401	3,645
EMS (375)	280,350	2.356	6,131
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,001,722	58.839	153,131

2022 July 1 Valuation: 118,997,411

Valuation Factor: 118,997.411

Neighborhood Revitalization Subj to Rebate: 2,602,507

Neighborhood Revitalization factor: 2,602.507

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Bourbon County

will meet on August 30, 2022 at 6:00 PM at Bourbon County Courthouse for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	59.907	Proposed Tax Rate	62.514

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Bourbon County

NOTICE OF BUDGET HEARING

The governing body of
Bourbon County
will meet on 09/20/2022 at 9:00 AM at Bourbon 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.
Detailed budget information is available at 210 S National Avenue, Fort Scott, KS 66701 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (001)	2,891,988	12.653	3,162,108	10.079	2,984,495	1,234,030	10.370
Appraiser (016)	227,592	2.311	245,000	1.752	245,000	140,921	1.184
Bridge & Culvert (024)	164,615	1.641	243,620	1.378	195,000	144,220	1.212
Election (062)	80,391	0.685	86,900	0.669	83,154	52,219	0.439
Employee Benefits (064)	3,154,396	15.372	3,530,493	17.225	4,030,937	2,096,553	17.618
Mental Health (114)	90,000	0.727	90,000	0.715	90,000	76,658	0.644
Intellectual Disabilities (116)	55,000	0.461	55,000	0.438	55,000	46,342	0.389
Public Safety (120)	1,947,047	15.738	2,085,961	15.512	2,085,961	1,639,186	13.775
Noxious Weeds (200)	146,123	0.632	170,610	0.513	208,500	82,686	0.695
Road & Bridge (220)	2,569,938	10.664	3,848,019	10.434	2,429,427	1,156,462	9.718
Special Alcohol & Drugs (238)	3,500	0.030	4,500	0.029	4,500	2,927	0.025
Special Bridge (240)	150,737	1.487	197,980	1.458	199,508	170,314	1.431
EMS (375)	1,025,907	2.530	1,141,962	2.312	1,150,350	286,481	2.407
Landfill (108)	349,727		463,992		600,623		
Road & Bridge Sales Tax (222)	1,320,242		1,430,803		1,469,895		
Special Parks & Recreation (244)					1,802		
Sewer District #1 (358)	734,319		32,100		31,650		
Jail Sales Tax (370)	671,505		975,788		1,185,107		
Medical Building (385)	360,773		615,000		895,000		
PILOT (386)			279,917				
Non-Budgeted Funds-A	40,345						
Non-Budgeted Funds-B	0						
Non-Budgeted Funds-C	43,388						
Non-Budgeted Funds-D	0						
Non-Budgeted Funds-E	194,080						
Non-Budgeted Funds-F	809,903						
Totals	16,027,533	64.931	18,659,753	62.514	17,945,909	7,128,999	59.907
						Revenue Neutral Rate **	*59.907*
Less: Transfers	745,000		547,000		520,000		
Net Expenditure	15,282,533		18,112,753		17,425,909		
Total Tax Levied	7,171,700		7,127,243		xxxxxxxxxxxxxxxxx		
Assessed Valuation	110,449,986		114,022,191		118,997,411		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	7,010,700	7,073,500	6,322,100
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,858,664	2,051,565	3,408,493
Total	9,869,364	9,125,065	9,730,593

*Tax rates are expressed in mills

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

Ashley Shelton
County Clerk

Bourbon County Special District Funds

2023

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2022 Estimated Valuation
AVONDALE	1106	2.724	1300	2.828	1559	1325	2.196	2.196	306,588
BARNESVILLE	3017	2.276	3325	1.709	3707	3120	2.597	2.597	1,201,442
CENTERVILLE-WEST PLAINS	10011	2.046	9015	1.825	8058	6817.89	1.825	1.712	3,735,571
CHAPEL GROVE	3000	3.597	3000	3.233	4000	3252.06	3.831	3.083	848,901
CLARKSBURG	7,330	1.767	6,990	1.757	6,990	6,458	1.774	1.774	3,541,888
DAYTON	1927	2.043	2645	2.03	2645	1963	2.350	1.951	835,303
GLENDALE	2,712	2.489	3,028	3.162	3,728	3,196	3.459	3.010	924,037
LATH BRANCH	2,555	0.982	2,755	1.02	3,633	2,871	1.298	0.979	2,211,339
MAPLE GROVE	4,471	1.674	4,800	1.321	5,550	3,527	1.195	1.259	2,722,961
OSAGA	2,000	0.75	2,000	0.567	2,000	1,810	0.540	0.540	2,519,266
PLEASANT VIEW	6,290	2.768	5,990	2.768	6,162	5,226	2.662	2.662	1,963,279
ROSEDALE	4,255	1.798	5,548	1.443	5,785	4,593	1.416	1.416	3,179,933
TWEEDY	3,345	1.749	3,200	1.77	3,233	3,020	1.722	1.722	1,753,325
WEST LIBERTY	1,600	2.149	2,000	2.546	2,121	1,433	2.477	2.477	1,630,971
ZION	1600	2.149	2000	1.957	2121	1433	1.690	1.690	847,864
TIMBERHILL CEMETERY	5,885	2.812	8,210	2.224	7,610	3,910	2.243	2.083	1,743,470
FIRE DIST #3							6.552	6.184	44,306,842

*Tax rates are expressed in mills

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

Ashley Shelton

County Clerk

Page No. 36

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 10 day of September, 2022

Andy LaSota

Subscribed and sworn to before me this 12 day of September 2022.

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
2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Bourbon County

will meet on 09/20/2022 at 9:00 AM at Bourbon 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 210 S National Avenue, Fort Scott, KS 66701 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (001)	2,891,988	12.653	3,162,108	10.079	2,984,495	1,234,030	10.370
Appraiser (016)	227,592	2.311	245,000	1.752	245,000	140,921	1.184
Bridge & Culvert (024)	164,615	1.641	243,620	1.378	195,000	144,220	1.212
Election (062)	80,391	0.685	86,900	0.669	83,154	52,219	0.439
Employee Benefits (064)	3,154,396	15.372	3,530,493	17.225	4,030,937	2,096,553	17.618
Mental Health (114)	90,000	0.727	90,000	0.715	90,000	76,658	0.644
Intellectual Disabilities (116)	55,000	0.461	55,000	0.438	55,000	46,342	0.389
Public Safety (120)	1,947,047	15.738	2,085,325	15.512	2,085,961	1,639,186	13.775
Noxious Weeds (200)	146,123	0.632	170,610	0.513	208,500	82,686	0.695
Road & Bridge (220)	2,569,938	10.664	3,848,019	10.434	2,429,427	1,156,462	9.718
Special Alcohol & Drugs (238)	3,500	0.030	4,500	0.029	4,500	2,927	0.025
Special Bridge (240)	150,737	1.487	197,980	1.458	199,508	170,314	1.431
EMS (375)	1,025,907	2.530	1,141,962	2.312	1,150,350	286,481	2.407
Landfill (108)	349,727		463,992		600,623		
Road & Bridge Sales Tax (222)	1,320,242		1,430,803		1,469,895		
Special Parks & Recreation (244)					1,802		
Sewer District #1 (358)	734,319		32,100		31,650		
Jail Sales Tax (370)	671,505		975,788		1,185,107		
Medical Building (385)	360,773		615,000		895,000		
PILOT (386)			279,917				
Non-Budgeted Funds-A	40,345						
Non-Budgeted Funds-B							
Non-Budgeted Funds-C	43,388						
Non-Budgeted Funds-D							
Totals	16,027,533	64.931	18,659,117	62.514	17,945,909	7,128,999	59.907
						*Revenue Neutral Rate ** *	*59.907*
Less: Transfers	745,000		547,000		520,000		
Net Expenditure	15,282,533		18,112,117		17,425,909		
Total Tax Levied	7,171,700		7,127,243		XXXXXXXXXX		
Assessed Valuation	110,449,986		114,022,191		118,997,411		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	7,010,700	7,073,500	6,322,100
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,858,664	2,051,565	3,408,493
Total	9,869,364	9,125,065	9,730,593

*Tax rates are expressed in mills

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

Ashley Shelton
County Clerk

Publication Date: September 10, 2022

Resolution No. 12-22

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

WHEREAS, the Revenue Neutral Rate for the County of Bourbon was calculated as 59.907 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30th, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Bourbon shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.907 mills.

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

ADOPTED this 30th day of August 2022 and SIGNED by the Governing Body.

Attested:
Ashley Shelton
County Clerk

COUNTY CLERK OF BOURBON COUNTY KANSAS

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 13 day of August, 2022

Andy LaSota

Subscribed and sworn to before me this 15 day of August 2022.

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 $51.00

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE 2023

The governing body of
Bourbon County
will meet on August 30, 2022 at 6:00 PM at Bourbon County Courthouse for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	59.907	Proposed Tax Rate	62.514

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

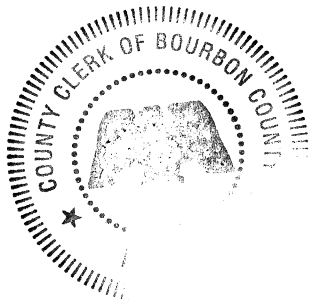
Publication Date: August 13, 2022

Roll Call Vote

A Roll Call Vote of the Bourbon County To Levy a Property Tax Exceeding the Revenue
Hearing to Exceed Revenue Neutral Rate held on 8/30/22
Resolution No. 12-22

Governing Body Member	Yes	No
Jim Harris	X	
Clifton Beth	X	
Nelson Blythe	X	
TOTAL	**3**	

Certified: Ashley Shelton 8/30/22



NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2022 Estimated Valuation
AVONDALE	1106	2.724	1300	2.828	1559	1325	2.196	2.196	306,588
BARNESVILLE	3017	2.276	3325	1.709	3707	3120	2.597	2.597	1,201,442
CENTERVILLE-WEST PLAINS	10011	2.046	9015	1.825	8058	6817.89	1.825	1.712	3,735,571
CHAPEL GROVE	3000	3.597	3000	3.233	4000	3252.06	3.831	3.083	848,901
CLARKSBURG	7,330	1.767	6,990	1.757	6,990	6,458	1.774	1.774	3,541,888
DAYTON	1927	2.043	2645	2.03	2645	1963	2.350	1.951	835,303
GLENDALE	2,712	2.489	3,028	3.162	3,728	3,196	3.459	3.010	924,037
LATH BRANCH	2,555	0.982	2,755	1.02	3,633	2,871	1.298	0.979	2,211,339
MAPLE GROVE	4,471	1.674	4,800	1.321	5,550	3,527	1.195	1.259	2,722,961
OSAGA	2,000	0.75	2,000	0.567	2,000	1,810	0.540	0.540	2,519,266
PLEASANT VIEW	6,290	2.768	5,990	2.768	6,162	5,226	2.662	2.662	1,963,279
ROSEDALE	4,255	1.798	5,548	1.443	5,785	4,593	1.416	1.416	3,179,933
TWEEDY	3,343	1.749	3,200	1.77	3,233	3,020	1.722	1.722	1,753,325
WEST LIBERTY	1,600	2.149	2,000	2.546	2,121	1,433	2.477	2.477	1,630,971
ZION	1600	2.149	2000	1.957	2121	1433	1.690	1.690	847,864
TIMBERHILL CEMETERY	5,885	2.812	8,210	2.224	7,610	3,910	2.243	2.083	1,743,470
FIRE DIST #3	332672	7.42	328940	6.552	333 200	290 284	6.552	6.184	44,306,842

*Tax rates are expressed in mills

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

Ashley Shelton

County Clerk