THOMAS COUNTY 2025 State of Kansas
County

CERTIFICATE

To the Clerk of THOMAS COUNTY, State of Kansas
We, the undersigned, officers of
THOMAS 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	2025 Adopted Budget: 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	6,602,691	2,248,763	
Debt Service	10-113	7	2,108,013		
Road & Bridge	68-5,101	8	2,699,600	1,502,638	
Building Maintenance		9	249,000	73,583	
County Health		9	432,241	189,941	
Election		10	72,700	46,721	
Employee Benefits		10	2,210,500	1,946,685	
Mental Health		11	55,000	48,289	
Noxious Weed		11	167,500	72,098	
Ambulance Services		12	1,176,225	637,368	
Intellectual/Development Di		12	93,500	85,749	
Services for the Elderly		13	74,935	66,316	
Sanitary Landfill		13	730,894	105,120	
Special Alcohol		14	36,750		
Justice Center Sales Tax Fund		14	2,215,701		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Non-Budgeted Funds-E		19			
Totals		xxxxx	18,925,250	7,023,271	

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	20

County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	44.274
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Mike Baylor Chairman Dist #3 Comm
Brad Tijan Commissioner District #1
Brian Jueckte Commissioner District #2

Attest: Aug 19, 2024
Kelsa Marin
County Clerk

Governing Body

CPA Summary

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 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,390,055	153,297	2,589	11,623	14,427	0
Debt Service						
Road & Bridge	1,806,158	115,846	1,957	8,784	10,903	0
Building Maintenance	73,013	4,683	79	355	441	0
County Health	216,263	13,871	234	1,052	1,305	0
Election	142,056	9,111	154	691	857	0
Employee Benefits	1,781,523	114,266	1,930	8,664	10,754	0
Mental Health	51,471	3,301	56	250	311	0
Noxious Weed	64,257	4,121	70	312	388	0
Ambulance Services	332,826	21,347	361	1,619	2,009	0
Intellectual/Development	87,639	5,621	95	426	529	0
Services for the Elderly	78,037	5,005	85	380	471	0
Sanitary Landfill						
TOTAL	7,023,298	450,469	7,610	34,156	42,395	0

County Treas Motor Vehicle Estimate 450,469

County Treas Recreational Vehicle Estimate 7,610

County Treas 16/20M Vehicle Estimate 34,156

County Treas Commercial Vehicle Tax Estimate 42,395

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06414

Recreational Vehicle Factor 0.00108

16/20M Vehicle Factor 0.00486

Commercial Vehicle Factor 0.00604

Watercraft Factor 0.00000

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
Road & Bridge Fund	County Special Highway Improvement Fund	-	250,000	125,000	KSA 68-590
Road & Bridge Fund	Special Equipment Fund	-	250,000	125,000	KSA 68-141g
Special Highway Improvement Fund	Special Reserve Equipment Fund	50,000	-	-	Commission
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	-	-	-	Commission
Election Fund	Special Equipment Reserve Fund	10,000	10,000	10,000	Commission
Ambulance Fund	Ambulance Capital Outlay Fund	-	100,000	100,000	KSA 12-110d
Sanitary Landfill Fund	Landfill Closure Fund	6,000	6,000	6,000	KSA 12-631
Sanitary Landfill Fund	Sanitary Landfill Capital Outlay Fund	-	38,000	38,000	KSA 65-204
East Hale General Fund	Road & Bridge Fund	78,703	-	-	Commission
East Hale General Fund	Noxious Weed Fund	4,744	-	-	Commission
Register of Deeds Tech Fund	Special Reserve Equipment Fund	4,289	-	-	KSA 28-115a
Rural Fire District #3 Fund	Rural Fire District #3 Capital Outlay Fund	108,845	-	-	KSA 19-3612c
County Treasurer Special Auto Fund	General Fund	1,881	-	-	KSA 8-145
Pending Drug Forfeiture Fund	Sheriff's Forfeiture Fund	19,776	-	-	Commission
Health Insurance Reserve Fund	Employee Benefits Fund	-	-	67,150	Commission
Justice Center Sales Tax Fund	Justice Center Bond & Interest Fund	1,605,002	1,605,780	1,388,013	Commission
Justice Center Sales Tax Fund	Special Equipment Reserve Fund	-	-	327,688	Commission
General Fund	Special Equipment Reserve Fund	370,000	411,000	-	Commission
General Fund	Justice Center Bond & Interest Fund	213,064	214,000	720,000	Commission
General Fund	Townships (Wind Farm Money Allocation)	-	53,750	53,750	Commission
General Fund	Road & Bridge Fund	207,000	275,000	-	Commission
General Fund	Sanitary Landfill Fund	270,000	-	-	Commission
General Fund	Ambulance Fund	170,000	-	-	Commission
Oil & Gas Depletion Fund	General Fund	270,000	-	-	Commission
Co Health Fund	Special Equipment Reserve Fund	40,000	-	10,000	Commission
	Total	3429304	3213530	2970601	
	Adjustments*				
	Adjusted Totals	3429304	3213530	2970601	

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

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:											
Sales Tax Bonds Series 2017	4/11/2017	12/1/2047	3-4%	14,800,000	13,350,000	6/1 & 12/1	6/1 & 12/1	475,563	365,000	461,763	375,000
Sales Tax Bonds Series 2019	12/3/2019	12/1/2047	2.125-4%	10,335,000	9,450,000	6/1 & 12/1	6/1 & 12/1	280,150	270,000	269,250	280,000
Total G.O. Bonds					**22,800,000**			**755,713**	**635,000**	**731,013**	**655,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**22,800,000**			**755,713**	**635,000**	**731,013**	**655,000**

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	
CAT 2018 Motor Grader (2)	8/30/2018	84	4.12	257,000	121,531	121,531	0	Paid off Jan 2024
CAT 2018 Motor Grader (3)	9/11/2018	84	4.12	257,000	121,909	121,909	0	Paid off Jan 2024
Courthouse Renovation Lease	11/5/2020	120	2.65	1,850,000	1,126,721	213,065	213,065	
Axon Enterprises (1)	10/1/2023	48	4.69	36,763	36,763	18,833	11,461	
Axon Enterprises (2)	1/1/2023	48	4.69	78,383	78,383	34,346	19,768	
				Totals	**1,485,307**	**509,684**	**244,294**	

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

THOMAS COUNTY 2025

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	1,170,687	2,259,707	1,333,930
Receipts:			
Ad Valorem Tax	2,359,795	2,342,254	xxxxxxxxxxxxxxxx
Delinquent Tax	24,633		
Motor Vehicle Tax	129,305	149,647	153,297
Recreational Vehicle Tax	2,276	2,686	2,589
16/20M Vehicle Tax	7,069	11,963	11,623
Commercial Vehicle Tax	10,366	10,745	14,427
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
Excise Tax	136	0	0
Severance Tax	21,149	0	0
Special Alcohol			11,630
Sales Tax	1,448,774	950,000	1,000,000
Interest on Delinquent Taxes	56,769	30,000	40,000
Prisoner Care	140,896	79,000	100,000
15th Judicial Reimbursement	53,592	25,000	35,000
Office Complex Rent	32,016	35,000	35,000
Vending Money	0	0	600
Clerk Fees		700	550
Treasurer Fees		4,500	6,300
Register of Deeds Fees		81,000	81,000
Court Fees		14,000	14,000
Sheriff Fees		14,500	18,000
Transportation Fees & Grants		25,000	46,000
Wind Farm	1,153,449	1,100,000	1,100,000
Lease Income - Justice Center		16,000	16,640
PY Cancelled Encumbrances	1,093		
Transfers In	271,881		
Federal Aid	5,824		
Reimbursements	89,882		
Licenses and Fees	149,405		
Interest on Idle Funds	713,259	100,000	450,000
Neighborhood Revitalization Rebate	-65,726	-105,739	-94,393
Miscellaneous	13,524		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,619,367**	**4,886,256**	**3,042,263**
Resources Available:	**7,790,054**	**7,145,963**	**4,376,193**

THOMAS 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:	7,790,054	7,145,963	4,376,193
Expenditures:			
County Commission	71,012	79,100	82,870
County Clerk	132,087	145,850	158,350
County Treasurer	157,000	169,875	176,375
County Attorney/Counselor	198,806	263,950	263,950
Register of Deeds	101,908	110,559	113,471
Sheriff	681,326	768,553	1,111,708
Jail	829,847	911,948	1,170,608
District Court	247,394	333,900	348,400
Custodian	175,814	182,350	181,700
Courthouse General	682,064	784,450	825,950
Appraiser	235,976	298,250	300,250
Emergency Management	77,818	70,898	87,553
Economic Development	81,744	81,744	81,744
LEPG	9,054	10,000	10,000
Transfer	1,230,064	900,000	773,750
IT	173,510	225,706	287,902
Appropriations	314,000	322,000	345,500
Transportation Services	120,490	152,900	156,360
Wind Farm Expense	0	0	126,250
Subtotal	5,519,914	5,812,033	6,602,691
Miscellanous	10,433		
Transfer Out			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,530,347**	**5,812,033**	**6,602,691**
Unencumbered Cash Balance Dec 31	2,259,707	1,333,930	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	5,555,770	5,812,033	6,602,691
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,602,691
		Tax Required	2,226,498
	Delinquent Comp Rate:	1.0%	22,265
		Amount of 2024 Ad Valorem Tax	2,248,763

CPA Summary

THOMAS COUNTY 2025

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			
Salaries	57,194	62,350	65,570
Contractual	12,279	15,550	14,800
Commodities	1,539	1,200	1,500
Capital Outlay		0	1,000
Total	71,012	79,100	82,870
County Clerk			
Salaries	124,686	136,500	141,500
Contractual	4,521	6,850	13,850
Commodities	2,960	2,500	3,000
Capital Outlay	(80)	0	
Total	132,087	145,850	158,350
County Treasurer			
Salaries	151,403	164,350	170,500
Contractual	3,204	3,275	3,525
Commodities	2,393	2,250	2,350
Capital Outlay		0	0
Total	157,000	169,875	176,375
County Attorney/Counselor			
Salaries	189,073	243,100	246,100
Contractual	5,178	14,350	8,850
Commodities	4,555	6,500	6,500
Capital Outlay		0	2,500
Total	198,806	263,950	263,950
Register of Deeds			
Salaries	99,448	104,964	107,876
Contractual	1,444	3,995	3,995
Commodities	1,016	1,600	1,600
Capital Outlay		0	
Total	101,908	110,559	113,471
Sheriff			
Salaries	445,850	506,772	657,258
Contractual	116,103	156,981	168,950
Commodities	119,373	104,800	125,500
Capital Outlay		0	160,000
Total	681,326	768,553	1,111,708
Jail			
Salaries	590,369	627,348	812,939
Contractual	203,666	237,550	312,619
Commodities	28,296	40,050	30,050
Capital Outlay	7,516	7,000	15,000
Total	829,847	911,948	1,170,608
District Court			
Salaries		0	
Contractual	236,578	310,200	309,700
Commodities	4,868	6,000	6,000
Capital Outlay	5,948	17,700	32,700
Total	247,394	333,900	348,400
Total - Page 6b	**2,419,380**	**2,783,735**	**3,425,732**

THOMAS COUNTY 2025

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:			
Custodian			
Salaries	97,171	100,350	107,000
Contractual	73,177	68,500	62,900
Commodities	5,466	13,500	6,800
Capital Outlay		0	5,000
Total	175,814	182,350	181,700
Courthouse General			
Contractual	563,665	734,750	771,750
Commodities	108,767	40,500	44,200
Capital Outlay	9,632	9,200	10,000
Total	682,064	784,450	825,950
Appraiser			
Salaries	192,060	240,000	241,000
Contractual	9,977	21,250	17,250
Commodities	8,861	13,000	12,000
Capital Outlay	25,078	24,000	30,000
Total	235,976	298,250	300,250
Emergency Management			
Salaries	45,479	47,998	49,400
Contractual	22,200	15,950	23,203
Commodities	5,499	6,950	6,950
Capital Outlay	4,640	0	8,000
Total	77,818	70,898	87,553
Economic Development			
Contractual	81,744	81,744	81,744
Total	81,744	81,744	81,744
LEPG			
Contractual	9,054	10,000	10,000
Total	9,054	10,000	10,000
Transfer			
Transfer Out	1,230,064	900,000	773,750
Total	1,230,064	900,000	773,750
IT			
Salaries		0	
Contractual	172,824	176,606	237,102
Commodities	686	1,000	800
Capital Outlay		48,100	50,000
Total	173,510	225,706	287,902
Total - Page 6c	**2,666,044**	**2,553,398**	**2,548,849**

THOMAS COUNTY 2025

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:			
Appropriations			
Soil Conservation	30,000	35,000	35,000
Juvenile Justice Auth	1,000	1,000	1,000
Free Fair	25,000	25,000	37,500
Historical Society	90,000	90,000	95,000
Extension Counsel	163,000	164,000	170,000
Options	2,000	2,000	2,000
Child Advocacy Center	3,000	5,000	5,000
Total	314,000	322,000	345,500
Transportation Services			
Salaries	103,774	133,900	135,000
Contractual	1,632	1,700	2,310
Commodities	15,084	17,300	19,050
Capital Outlay			
Total	120,490	152,900	156,360
Wind Farm Expense			
Salaries			
Contractual			
Commodities			
Capital Outlay			126,250
Total	0	0	126,250
Total	0	0	0
Total	0	0	0
Total - Page 6d	**434,490**	**474,900**	**628,110**

THOMAS COUNTY 2025

Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	2,419,380	2,783,735	3,425,732
Total - Page 6c	2,666,044	2,553,398	2,548,849
Total - Page 6d	434,490	474,900	628,110
Total - Page 6e	0	0	0
Total Detail Expenditures**	**5,519,914**	**5,812,033**	**6,602,691**

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

THOMAS COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer In	1,818,066	1,819,780	2,108,013
In Lieu of Tax (IRB)			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,818,066**	**1,819,780**	**2,108,013**
Resources Available:	**1,818,066**	**1,819,780**	**2,108,013**
Expenditures:			
Bond Principal	615,000	635,000	655,000
Interest Expense	776,938	755,715	731,013
Lease Payment	426,128	427,065	720,000
Bond Financial Fees		2,000	2,000
Cash Basis Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,818,066**	**1,819,780**	**2,108,013**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,700,000	1,819,780	2,108,013
		Non-Appropriated Balance	
SeeTab A		Total Expenditure/Non-Appr Balance	2,108,013
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Tab A was in Budget Violation, Due to using Wind Farm Funds from General Fund to pay down debt on Lease Purchase Agreement, didn't amended the budget in error

THOMAS COUNTY 2025

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	809,074	982,024	559,167
Receipts:			
Ad Valorem Tax	1,533,267	1,770,035	xxxxxxxxxxxxxxxx
Delinquent Tax	21,289		
Motor Vehicle Tax	124,322	97,228	115,846
Recreational Vehicle Tax	2,188	1,746	1,957
16/20M Vehicle Tax	10,042	7,772	8,784
Commercial Vehicle Tax	9,966	6,981	10,903
Watercraft Tax			0
Special City & County Highway	443,818	447,148	494,000
Excise Tax	134		
Sale of Miscellaneous Items	35		
Equipment Rent	1,005		
Reimbursements	75,586		75,000
PY Cancelled Encumbraces			
Transfers In	285,703	275,000	
State Aid - Connecting Links	80,621		
Neighborhood Revitalization Rebate	-42,706	-76,667	-53,817
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,545,270**	**2,529,243**	**652,673**
Resources Available:	**3,354,344**	**3,511,267**	**1,211,840**

THOMAS COUNTY 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,354,344	3,511,267	1,211,840
Salaries	578,710	647,000	651,000
Contractual	1,242,430	1,357,000	1,582,000
Commodities	343,198	173,100	206,600
Capital Outlay	58,079	275,000	10,000
Lease Buyout	149,903		
Transfers Out		500,000	250,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,372,320**	**2,952,100**	**2,699,600**
Unencumbered Cash Balance Dec 31	982,024	559,167	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,640,000	2,952,100	2,699,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,699,600
		Tax Required	1,487,760
	Delinquent Comp Rate:	1.0%	14,878
		Amount of 2024 Ad Valorem Tax	1,502,638

CPA Summary

THOMAS COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Building Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	492,006	508,718	173,223
Receipts:			
Ad Valorem Tax	74,622	71,553	xxxxxxxxxxxxxxxx
Delinquent Tax	1,615		
Motor Vehicle Tax	11,703	4,724	4,683
Recreational Vehicle Tax	206	85	79
16/20 M Vehicle Tax	807	378	355
Commercial Vehicle Tax	938	339	441
Watercraft Tax			0
Excise Tax	12		
Reimb	11,998		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,078	-12,574	-2,635
Miscellaneous	65		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**99,888**	**64,505**	**2,923**
Resources Available:	**591,894**	**573,223**	**176,146**
Expenditures:			
Capital Outlay	83,176	400,000	249,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**83,176**	**400,000**	**249,000**
Unencumbered Cash Balance Dec 31	508,718	173,223	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	461,000	400,000	249,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	249,000
		Tax Required	72,854
	Delinquent Comp Rate:	1.0%	729
		Amount of 2024 Ad Valorem Tax	73,583

Adopted Budget **County Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	143,653	258,079	151,522
Receipts:			
Ad Valorem Tax	257,231	211,938	xxxxxxxxxxxxxxxx
Delinquent Tax	3,751		
Motor Vehicle Tax	25,051	16,310	13,871
Recreational Vehicle Tax	441	293	234
16/20 M Vehicle Tax	1,576	1,304	1,052
Commercial Vehicle Tax	2,008	1,171	1,305
Watercraft Tax			0
Excise Tax	27		
Fees/Services	77,279	42,700	58,000
Reimbursements	13,445		
State Aid	26,892	25,000	25,000
Federal Aid	39,967		
Prior Yr Cancelled Emcumbraces	3,870		
Donation	13		
Federal Aid - COVID	163,758		
Neighborhood Revitalization Rebate	-7,165	-9,180	-6,803
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**608,144**	**289,536**	**92,659**
Resources Available:	**751,797**	**547,615**	**244,181**
Expenditures:			
Salaries	251,226	328,643	339,341
Commodities	10,512	6,250	6,250
Contractual	79,505	57,000	72,450
Capital Outlay	787	4,200	4,200
Transfer Out	40,000		10,000
COVID	111,688		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**493,718**	**396,093**	**432,241**
Unencumbered Cash Balance Dec 31	258,079	151,522	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	394,850	396,093	432,241
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	432,241
		Tax Required	188,060
	Delinquent Comp Rate:	1.0%	1,881
		Amount of 2024 Ad Valorem Tax	189,941

CPA Summary

Audit notes, stating We had budget credit, so we didn't actually have a budget violation. So No budget violation noted in the audit report

THOMAS COUNTY 2025

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	7,755	22,585	17,302
Receipts:			
Ad Valorem Tax	51,685	139,215	xxxxxxxxxxxxxxxxx
Delinquent Tax	604		
Motor Vehicle Tax	3,594	3,276	9,111
Recreational Vehicle Tax	63	59	154
16/20 M Vehicle Tax	150	262	691
Commercial Vehicle Tax	288	235	857
Watercraft Tax			0
Excise Tax	4		
Fees	820		
Reimb	1,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,440	-6,030	-1,673
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**56,768**	**137,017**	**9,140**
Resources Available:	**64,523**	**159,602**	**26,442**
Expenditures:			
Salaries	11,007	28,900	18,000
Commodities	999	12,500	29,500
Contractual	13,820	90,900	11,200
Capital Outlay	6,112	0	4,000
Transfer Out	10,000	10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,938**	**142,300**	**72,700**
Unencumbered Cash Balance Dec 31	22,585	17,302	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	58,000	142,300	72,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,700
		Tax Required	46,258
	Delinquent Comp Rate:	1.0%	463
		Amount of 2024 Ad Valorem Tax	46,721

Adopted Budget

Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	396,172	454,630	152,474
Receipts:			
Ad Valorem Tax	1,747,300	1,745,893	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,555		
Motor Vehicle Tax	147,029	110,805	114,266
Recreational Vehicle Tax	2,588	1,990	1,930
16/20 M Vehicle Tax	8,688	8,858	8,664
Commercial Vehicle Tax	11,787	7,955	10,754
Watercraft Tax			0
Excise Tax	155		
Reimb	496		
Transfer In			67,150
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-48,667	-75,407	-72,149
Miscellaneous	250		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,892,181**	**1,800,094**	**130,615**
Resources Available:	**2,288,353**	**2,254,724**	**283,089**
Expenditures:			
Social Security Taxes	288,719	320,000	310,000
Employee Retirement	375,853	437,750	440,000
Unemployment Insurance	2,595	8,000	5,000
Workmen's Compensation Insurance	65,152	80,000	70,000
Health Insurance/Medical Claims	1,060,156	1,170,000	1,300,000
Life, Dental and Other Insurance	41,248	86,500	85,500
Transfers Out			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,833,723**	**2,102,250**	**2,210,500**
Unencumbered Cash Balance Dec 31	454,630	152,474	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,967,500	2,102,250	2,210,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,210,500
		Tax Required	1,927,411
	Delinquent Comp Rate:	1.0%	19,274
		Amount of 2024 Ad Valorem Tax	1,946,685

CPA Summary

THOMAS COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	44,982	50,442	xxxxxxxxxxxxxxxxx
Delinquent Tax	590		
Motor Vehicle Tax	3,582	2,851	3,301
Recreational Vehicle Tax	63	51	56
16/20 M Vehicle Tax	244	228	250
Commercial Vehicle Tax	287	205	311
Watercraft Tax			0
Excise Tax	4		
Other		10,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,253	-2,185	-1,729
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,499**	**61,592**	**7,189**
Resources Available:	**48,499**	**61,592**	**7,189**
Expenditures:			
Appropriations	48,499	50,000	50,000
Miscellaneous		11,592	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,499**	**61,592**	**55,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	58,000	62,111	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	47,811
	Delinquent Comp Rate:	1.0%	478
		Amount of 2024 Ad Valorem Tax	48,289

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	145,410	132,884	49,807
Receipts:			
Ad Valorem Tax	52,578	62,972	xxxxxxxxxxxxxxxxx
Delinquent Tax	811		
Motor Vehicle Tax	2,812	3,327	4,121
Recreational Vehicle Tax	49	60	70
16/20 M Vehicle Tax	574	266	312
Commercial Vehicle Tax	225	239	388
Watercraft Tax			0
Excise Tax	3		
Chemical Sales	38,739	20,000	40,000
Labor	3,336		
Reimbursement			4,000
Prior Yr Cancelled Emcumbraces	2,415		
Transfers In	4,744		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,464	-2,728	-2,582
Miscellaneous	6,430		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**111,252**	**84,136**	**46,309**
Resources Available:	**256,662**	**217,020**	**96,116**
Expenditures:			
Salaries	48,067	79,863	57,500
Contractual		15,400	18,350
Commodities	75,711	71,950	81,650
Capital Outlay		0	10,000
Transfers Out		0	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,778**	**167,213**	**167,500**
Unencumbered Cash Balance Dec 31	132,884	49,807	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	137,075	167,213	167,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	167,500
		Tax Required	71,384
	Delinquent Comp Rate:	1.0%	714
		Amount of 2024 Ad Valorem Tax	72,098

CPA Summary

THOMAS COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	223,028	278,284	75,659
Receipts:			
Ad Valorem Tax	359,852	326,169	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,475		
Motor Vehicle Tax	44,092	22,818	21,347
Recreational Vehicle Tax	775	410	361
16/20 M Vehicle Tax	1,350	1,824	1,619
Commercial Vehicle Tax	3,531	1,638	2,009
Watercraft Tax			0
Ambulance Runs	480,975	400,000	465,000
Training	2,204	2,000	2,000
State Aid			
Reimb	2,000		
Transfer In	170,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,023	-14,128	-22,827
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,060,231**	**740,731**	**469,509**
Resources Available:	**1,283,259**	**1,019,015**	**545,168**
Expenditures:			
Salaries	575,145	545,000	740,000
Commodities	59,408	66,400	79,000
Contractual	136,041	151,956	162,225
Capital Outlay	65,031	80,000	95,000
Transfer Out	0	100,000	100,000
Lease Buyout	169,350	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,004,975**	**943,356**	**1,176,225**
Unencumbered Cash Balance Dec 31	278,284	75,659	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	941,767	943,356	1,176,225
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,176,225
		Tax Required	631,057
	Delinquent Comp Rate:	1.0%	6,311
		Amount of 2024 Ad Valorem Tax	637,368

Adopted Budget **Intellectual/Development Disability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	73,580	85,886	xxxxxxxxxxxxxxxxx
Delinquent Tax	969		
Motor Vehicle Tax	5,916	4,659	5,621
Recreational Vehicle Tax	104	84	95
16/20 M Vehicle Tax	398	372	426
Commercial Vehicle Tax	474	334	529
Watercraft Tax			0
Excise Tax	6		
Other		885	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,049	-3,720	-3,071
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**79,398**	**88,500**	**8,600**
Resources Available:	**79,398**	**88,500**	**8,600**
Expenditures:			
Appropriations	79,398	88,500	88,500
Miscellaneous			5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**79,398**	**88,500**	**93,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	88,500	88,500	93,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,500
		Tax Required	84,900
	Delinquent Comp Rate:	1.0%	849
		Amount of 2024 Ad Valorem Tax	85,749

CPA Summary

Ambulance was in Budget Violation, Due to missing the cut off to Amend the Budget, More Runs versus Budgeted

THOMAS COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,303	2,416	5,710
Receipts:			
Ad Valorem Tax	68,367	76,476	xxxxxxxxxxxxxxxx
Delinquent Tax	886		
Motor Vehicle Tax	5,309	4,330	5,005
Recreational Vehicle Tax	93	78	85
16/20 M Vehicle Tax	426	346	380
Commercial Vehicle Tax	366	311	471
Watercraft Tax			0
Excise Tax	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,904	-3,312	-2,375
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**73,548**	**78,229**	**3,566**
Resources Available:	**75,851**	**80,645**	**9,276**
Expenditures:			
City of Rexford	17,500	18,000	18,000
City of Brewster	17,500	18,000	18,000
Heritage Center of Brewster	800	800	800
Pioneer Memorial Library	1,225	1,225	1,225
Senior Progress Center	26,200	26,700	26,700
NWKS RSVP	5,710	5,710	5,710
Area Agency on Aging	4,000	4,000	4,000
Silver Haired Legislation	500	500	500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**73,435**	**74,935**	**74,935**
Unencumbered Cash Balance Dec 31	2,416	5,710	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	73,435	79,935	74,935
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,935
		Tax Required	65,659
	Delinquent Comp Rate:	1.0%	657
		Amount of 2024 Ad Valorem Tax	66,316

Adopted Budget **Sanitary Landfill**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	320,599	357,562	131,480
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,685		
Motor Vehicle Tax	15,495		
Recreational Vehicle Tax	273		
16/20 M Vehicle Tax	1,353		
Commercial Vehicle Tax	1,242		
Watercraft Tax			
Excise Tax	17		
Charges for Services	587,619	430,600	499,100
Sale of Miscellaneous Items	9,990		
Transfer In	270,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,765
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**887,674**	**430,600**	**495,335**
Resources Available:	**1,208,273**	**788,162**	**626,815**
Expenditures:			
Salaries	362,098	397,000	410,174
Commodities	64,606	64,690	73,500
Contractual	131,164	124,372	171,100
Capital Outlay	267,750	0	0
Recycling Center	19,093	26,620	32,120
Transfers Out	6,000	44,000	44,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**850,711**	**656,682**	**730,894**
Unencumbered Cash Balance Dec 31	357,562	131,480	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	767,452	656,682	730,894
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	730,894
		Tax Required	104,079
	Delinquent Comp Rate:	1.0%	1,041
		Amount of 2024 Ad Valorem Tax	105,120

CPA Summary

Sanitary Landfill Tab A was in Budget Violation, Personal changes made during the year, and we missed the deadline to Amended the Budget in error

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	53,752	38,458	22,792
Receipts:			
State Aid	33,956	33,584	23,261
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,956**	**33,584**	**23,261**
Resources Available:	**87,708**	**72,042**	**46,053**
Expenditures:			
Appropriations			
Fair Board	12,500	12,500	0
Thomas County Coalition	14,500	14,500	14,500
Alcohol & Drug Abuse	22,250	22,250	22,250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,250**	**49,250**	**36,750**
Unencumbered Cash Balance Dec 31	38,458	22,792	9,303
2023/2024/2025 Budget Authority Amount	49,250	49,250	36,750

Adopted Budget

Justice Center Sales Tax Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,382,982	3,385,877	4,160,097
Receipts:			
Half Cent Sales Tax	2,607,897	1,500,000	1,600,000
Quarter Cent Sales Tax		780,000	880,000
Interest on Idle Funds		100,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,607,897**	**2,380,000**	**2,580,000**
Resources Available:	**4,990,879**	**5,765,877**	**6,740,097**
Expenditures:			
Transfer Out	1,605,002	1,605,780	1,888,013
Transfer Out-Reimb Willdan purchase			327,688
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,605,002**	**1,605,780**	**2,215,701**
Unencumbered Cash Balance Dec 31	3,385,877	4,160,097	4,524,396
2023/2024/2025 Budget Authority Amount	0	0	2,215,701
	See Tab A	**See Tab C**	

CPA Summary
This was a non-budgeted fund for 2023 and 2024. As such no budget authority noted above.

THOMAS COUNTY 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	2,515,105	15.783	94,393
Debt Service	0		0
Road & Bridge	1,433,943	8.998	53,817
Building Maintenance	70,219	0.441	2,635
County Health	181,257	1.137	6,803
Election	44,585	0.280	1,673
Employee Benefits	1,922,412	12.064	72,149
Mental Health	46,082	0.289	1,729
Noxious Weed	68,802	0.432	2,582
Ambulance Services	608,230	3.817	22,827
Intellectual/Development	81,829	0.514	3,071
Services for the Elderly	63,284	0.397	2,375
Sanitary Landfill	100,314	0.630	3,765
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,136,062	44.781	267,819

To get the new rebate $$ amounts for the new year to take the expen amount minus all revenue coming in EX - 2024 expen budget request minus the total of all revenue for 2024 year anticipated (including cash on hand) (not including bank Interest)

2024 July 1 Valuation: 159,353,988

Valuation Factor: 159,353.988

Neighborhood Revitalization Subj to Rebate: 5,980,624

Neighborhood Revitalization factor: 5,980.624

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

•PUBLIC NOTICE•

Published in The Colby Free Press on August 9, 2024

State of Kansas
County
2025

THOMAS COUNTY

NOTICE OF BUDGET HEARING

The governing body of

THOMAS COUNTY

will meet on 8/19/2024 at 9:30 a.m. at 300 North Court Ave, Colby, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 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	5,530,347	15.843	5,812,033	15.209	6,602,691	2,248,763	14.112
Debt Service	1,818,066		1,819,780		2,108,013		
Road & Bridge	2,372,320	10.294	2,952,100	11.493	2,699,600	1,502,638	9.430
Building Maintenance	83,176	0.501	400,000	0.465	249,000	73,583	0.462
County Health	493,718	1.727	396,093	1.376	432,241	189,941	1.192
Election	41,938	0.347	142,300	0.904	72,700	46,721	0.293
Employee Benefits	1,833,723	11.731	2,102,250	11.337	2,210,500	1,946,685	12.216
Mental Health	48,499	0.302	61,592	0.328	55,000	48,289	0.303
Noxious Weed	123,778	0.353	167,213	0.409	167,500	72,098	0.452
Ambulance Services	1,004,975	2.416	943,356	2.118	1,176,225	637,368	4.000
Intellectual/Development I	79,398	0.494	88,500	0.558	93,500	85,749	0.538
Services for the Elderly	73,435	0.459	74,935	0.497	74,935	66,316	0.416
Sanitary Landfill	850,711		656,682		730,894	105,120	0.660
Special Alcohol	49,250		49,250		36,750		
Justice Center Sales Tax F	1,605,002		1,605,780		2,215,701		
Non-Budgeted Funds-A	766,967						
Non-Budgeted Funds-B	43,895						
Non-Budgeted Funds-C	380,029						
Non-Budgeted Funds-D	575,365						
Totals	17,774,592	44.467	17,271,864	44.694	18,925,250	7,023,271	44.074
						Revenue Neutral Rate **	*44.274*
Less: Transfers	3,429,304		3,213,530		2,970,601		
Net Expenditure	14,345,288		14,058,334		15,954,649		
Total Tax Levied	6,785,317		7,023,298		xxxxxxxxxxxxxxxxx		
Assessed Valuation	153,097,929		157,450,010		159,353,988		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	23,985,000	23,415,000	22,800,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	1,682,076	1,512,440	1,485,307
Total	25,667,076	24,927,440	24,285,307

*Tax rates are expressed in mills

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

Keesa Mariman
County Clerk