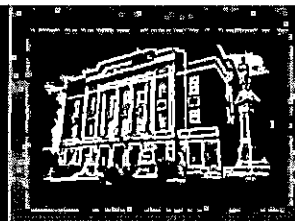
BOURBON COUNTY

2025 BUDGET

Brandon Whisenhunt	Commissioner District 1
Jim Harris	Commissioner District 2
Clifton Beth	Commissioner District 3

2025 Budget



Bourbon County, KS

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Bourbon County History

The county was named Bourbon, after Bourbon County, KY. Bourbon County was named in honor of the Bourbon family of France, a prince of which family was at that time on the throne,and who had rendered valuable aid in men and money to the American colonies in their struggle for independence. The area containing the present Bourbon County was part of the Louisiana Purchase of 1803. In 1806, Zebulon Pike was sent to survey the area and entered the present Bourbon County where the towns of Hammond, Fulton and Barnesville now stand. During the early part of the 19th Century, the area was inhabited only by Native Americans, mostly the Osage. In 1837, the War Department ordered the laying out of a military road from Fort Coffey, Indian Territory, to Fort Leavenworth. Later in 1842, temporary buildings were erected at the site of Fort Scott, and within a few years, the quarters were among the finest and most commodious of any frontier post. The fort was named in honor of General-in-Chief of the Army, Winfield Scott. During the Civil War, Fort Scott was the base of supplies and the station of several regiments of Union Troops. Today, the Fort Scott National Historic Site is operated by the National Park Service. Bourbon County was officially organized September 12, 1855, and the first election of county officers was held in the fall of 1856. In 1855, the county seat was located in Fort Scott, which was and is still, the largest city in Bourbon County.

2023 Real and Personal Property Value and Tax Summary

006 Bourbon County Value and Tax

Total Taxable Value	Value Per Capita	Total Ad Valorem Tax	Tax Per Capita	Mill Levy	2020 Population
$126,318,465	$8,797	$21,298,346	$1,483	0.1686	14,360

Property Value by Type/Class



Bourbon County spans 637 square miles and maintains approx. 1,000 miles of roads.

Property Type/Class	2023 Value	% of County
Residential	56,214,656	44.50%
Residential Mobile Home	123,798	0.10%
Ag Land	15,603,702	12.35%
Vacant	834,177	0.66%
Not for Profit	60,839	0.05%
Public Utility	20,601,512	16.31%
Commercial Real	24,627,903	19.50%
Ag Improvement	4,058,082	3.21%
All Other Real	3,678	0.00%
C/I Mach Equip	2,035,348	1.61%
Personal Property	1,581,544	1.25%
Oil and Gas	573,226	0.45%

Bourbon County Distribution



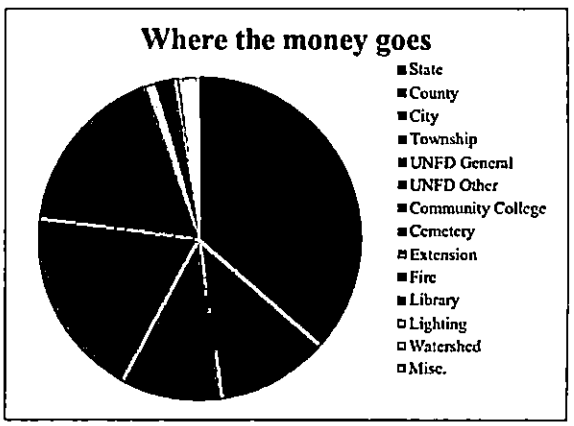
Bourbon County employs approximately 110 FT and 10-15 PT employees on average.

Taxing Districts	Total	% of Total
State	189,478.39	0.89%
County	7,556,777.14	35.48%
City	2,440,207.20	11.46%
Township	77,724.70	0.36%
UNFD General	2,043,215.94	9.59%
UNFD Other	4,102,275.75	19.26%
Community College	3,691,670.57	17.33%
Cemetery	60,008.68	0.28%
Extension	189,983.67	0.89%
Fire	433,511.24	2.04%
Library	109,959.39	0.52%
Lighting	791.02	0.00%
Watershed	143,601.91	0.67%
Misc.	259,204.78	1.22%

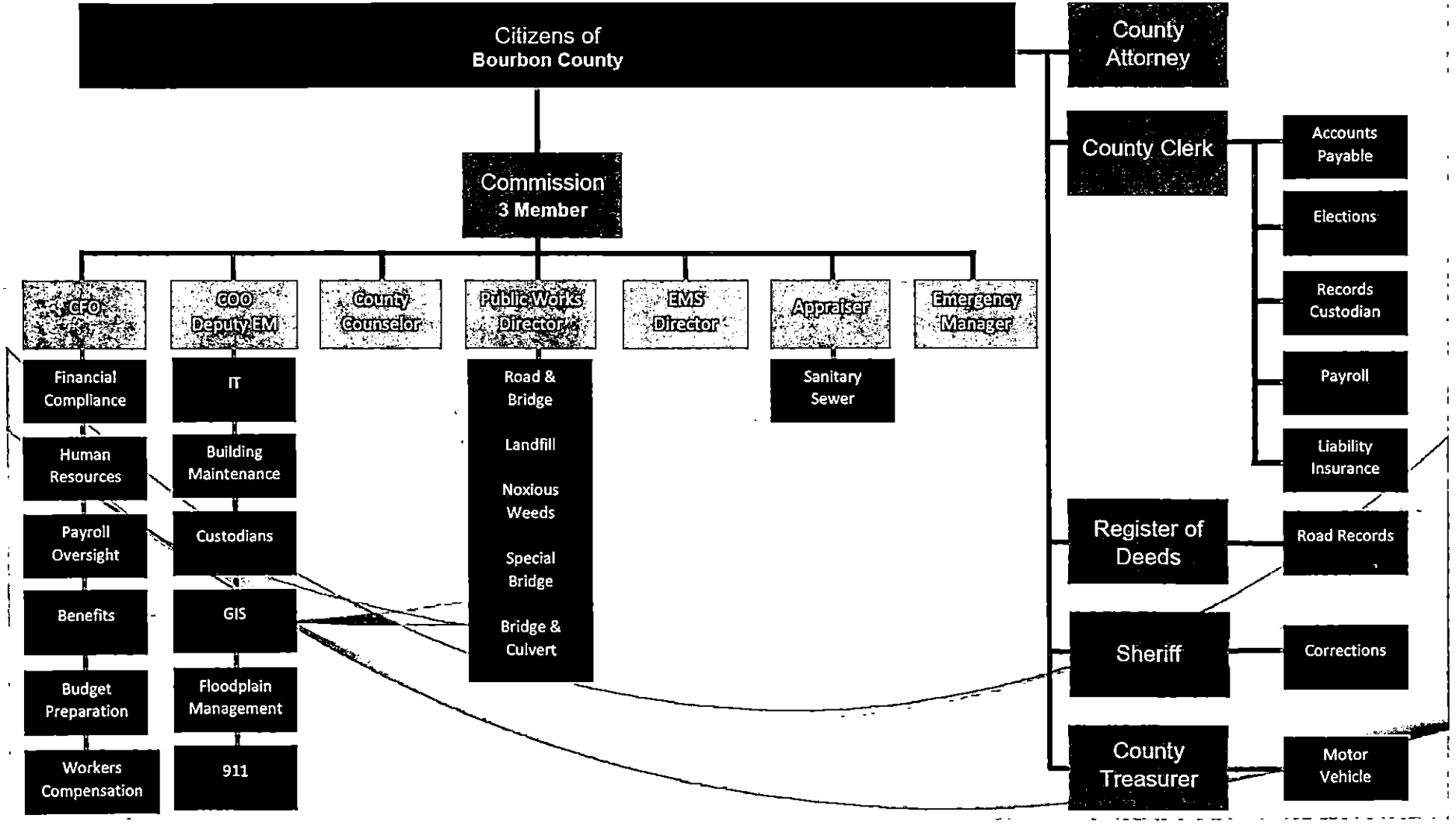


The proposed Budget for 2025 is $18,614,202 for all departments. Approximately $7.9 million of revenue comes from property tax and in 2023 $2.7 million was received in Sales/Use tax.

Chart Displaying How the Property Tax Dollars Are Distribute



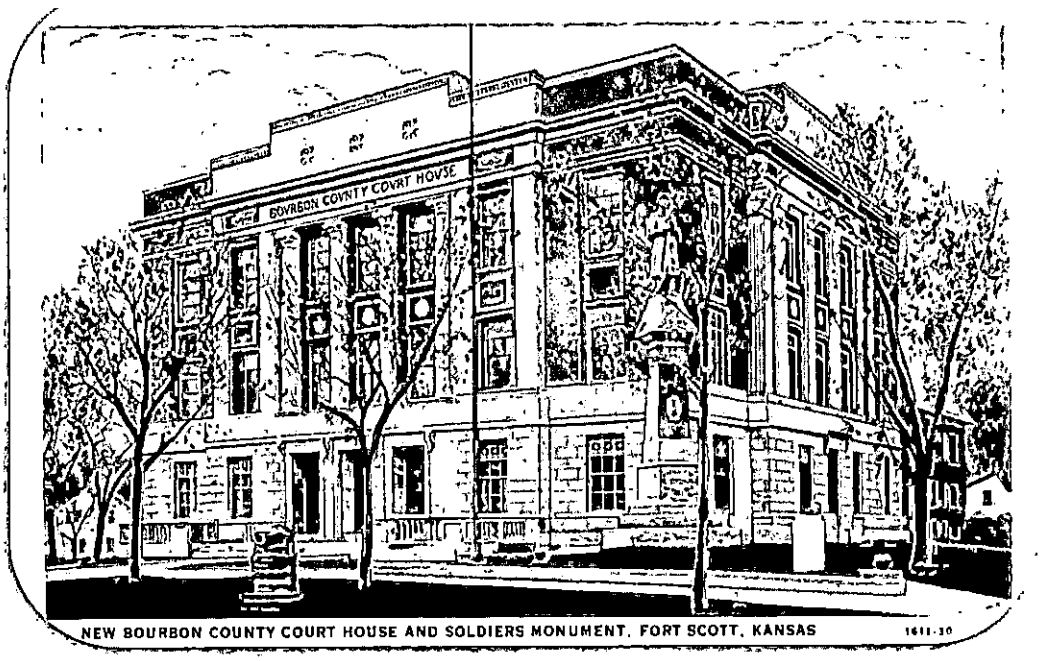
Bourbon County Organizational Chart



Bourbon County, KS
Elected Officials

Commission Meetings are Monday at 5:30 PM

County Commissioner – District 1	Brandon Whisenhunt
County Commissioner – District 2	Jim Harris
County Commissioner – District 3	Clifton Beth
County Clerk	Jennifer Hawkins
County Treasurer	Patty Love
Register of Deeds	Lora Holdridge
County Attorney	James Crux - interim
Sheriff	Bill Martin



Budget Expense Types

Expenses are categorized into several expense types: Personnel & Benefits, Contractual Services, Commodities, Debt Service, Capital Outlay & Contingency Funds.

PERSONNEL



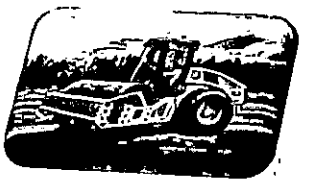
The largest expense type for Bourbon County is personnel and benefits. It is important to offer competitive earnings and benefits for retention. Retaining a skilled workforce enables efficient results while serving the community.

OPERATING COSTS



Operating costs include commodities & contractual services. Commodities are defined as tangible items, whereas contractual services are intangible services. Examples of commodities include, fuel, office supplies, equipment with a short life span, etc. Contractual Services would be services such as rent, utilities, maintenance agreements, etc. Both are important for the day to day function of the government, keeping the public purpose doctrine in mind.

CAPITAL OUTLAY



Capital outlay is important for maintaining and Improving the operations and infrastructure for our community. Some examples include: roads, bridges, facility improvements, vehicles or large equipment.

DEBT SERVICE & CONTINGENCY FUNDS

Debt service can be in the form of General Obligation Bonds, Special Revenue Bonds or Lease Purchases. Bourbon County currently has General Obligation Bonds and Lease Purchase agreements. This allows the county to acquire or build up capital assets sooner by borrowing up front for the assets that cannot otherwise be funded from existing cash resources.

Contingency funds are important for unexpected expenses, economic development opportunities, bond ratings, capital planning, natural disasters or legal proceedings.

KMAAG

Bourbon County annually adopts the KMAAG regulatory basis of accounting by resolution which is in compliance with K.S.A 75-1120a(c) waiving the requirement for application of generally accepted accounting principles. The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity similar to having a separate bank account. The various funds are grouped by type in the financial statement. The types of funds are as follows: General, Special Purpose, Bond & Interest, Business, Trust, Agency.

GENERAL FUND

The General Fund is the chief operating fund used to account for all resources except those statutorily required to be accounted for in other funds.

SPECIAL PURPOSE FUNDS

Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources that are intended for specified purposes.

BOND & INTERST FUND

Bond and Interest funds are used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

BUSINESS FUND

Busines funds are used to account for operations that are financed and operated in a manner similar to private business operations. The fees or user charges collected are intended to cover the costs of providing goods and services to the general public on a continuing basis.

TRUST FUND

Trust funds are used to report assets held in trust for the benefit of the county.

AGENCY FUND

Agency funds are used to report assets held by the county in a custodial capacity. For example: payroll clearing fund, tax collection accounts.



Special Purpose Funds

Special Purpose funds hold finances for programs that must be used for the specific purpose the fund was created for.

Dedicated 1% Sales Tax

The public approved to renew a 1% county wide sales tax for hard surface roads that expires in June 2026.



Special Street & Highway

The road and bridge department receives fuel tax revenues from the State of Kansas for road improvements, maintenance and development.

Dedicated .4% Sales Tax

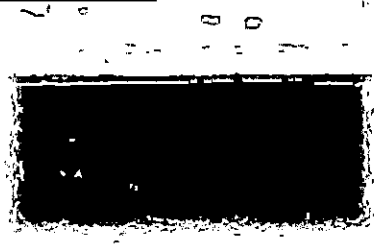
The public approved a .4% sales tax (K.S.A. 12-187b31) for the purpose of financing the costs of constructing, furnishing and operating a courthouse, law enforcement center or jail facility improvements.



Alcohol and Liqour tax provides funding to counties that must be split equally between the General fund, Special Alcohol and Special Parks funds. (K.S.A. 79-41a04)

Special Parks

The Special Parks fund supports parks maintenance and capital expenditures.



Special Alcohol

The Special Alcohol fund supports programs in alcohol prevention, treatment, or education.



Special Purpose Funds cont.

K.S.A. 28-115 requires the Register of Deeds to collect specific filing fees and those fees are to be deposited into the Clerk's Technology Fund, Register of Deed Technology Fund and the Treasurer's Technology Fund. On and after January 1, 2015, the county treasurer shall deposit $2 of such funds in the register of deeds technology fund as provided by K.S.A. 28-115a, and amendments thereto, $.50 of such funds in the county clerk technology fund as provided by K.S.A. 28-180, and amendments thereto, and $.50 of such funds in the county treasurer technology fund as provided by K.S.A. 28-181, and amendments thereto.

Clerk's Technology Fund

This fund supports equipment and technological services for the Clerk's office to store, record, archive, retrieve, maintain and handle data recorded, stored or generated in the office of the County Clerk.



Register of Deeds Tech Fund

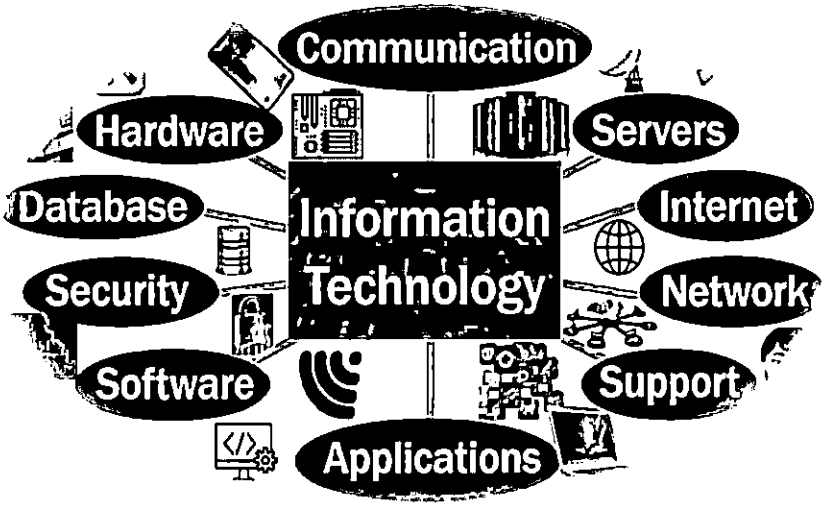


This fund supports equipment and technological services for the Register of Deeds office to store, record, archive, retrieve, maintain and handle data recorded, stored or generated in the office of Register of Deeds.

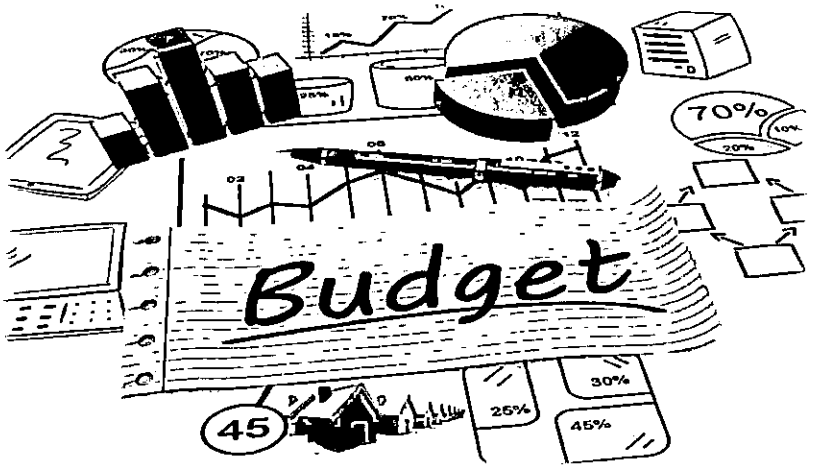
Treasurer's Technology Fund

This fund supports equipment and technological services for the Treasurer's office to store, record, archive, retrieve, maintain and handle data recorded, stored or generated in the office of the Treasurer.





Budgeted Funds



The following funds are required by law to be budgeted. This does not include Technology Funds, Trust Funds, Agency Funds, Distributable Funds and Reserve Funds.

LEVIED FUNDS

- General Fund
- Appraiser Fund
- Bridge & Culvert
- Election
- Employee Benefits
- Mental Health
- Intellectual Disabilities
- Public Safety
- Noxious Weeds
- Road & Bridge
- Special Alcohol & Drug
- Special Bridge
- EMS



SPECIAL PURPOSE FUNDS

- Landfill
- Road & Bridge Sales Tax
- Special Parks & Recreation
- Sewer District #1
- Courthouse/Public Safety Sales Tax





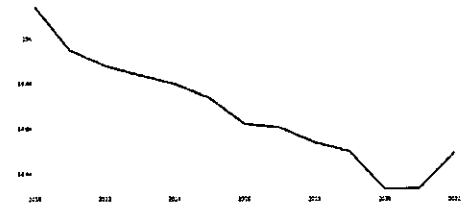
Statistical Data Comparisons

How many people live in Bourbon County?

Bourbon County's population shrank 4.3% from the 15,837 people who lived there in 2010. For comparison, the population in the US grew 7.7% and the population in Kansas grew 2.8% during that period.

Population in Bourbon County

Table 17



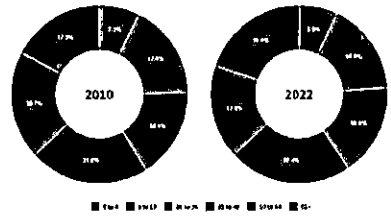
How has the distribution of ages in Bourbon County changed?

The share of the population that is 0 to 4 years old decreased from 7.3% in 2010 to 6.9% in 2022.

The share of the population that is 65 and older increased from 17.3% in 2010 to 19.9% in 2022.

Age makeup of Bourbon County

Table 18



Long-term financial forecasting informs policy makers as they plan for the future. It provides the information needed to make decisions that will maintain sustainable operations and identifies opportunities to further invest in the organization's strategic goals and objectives.

As shown in table 17 Bourbon County has lost 4.3% of their population from 2010-2022. However, the age demographics have not changed much. Table 18 shows that the age group from 0-4 has decline .4% while our older population has increased 2.6% since 2010, making Bourbon County a desirable place to retire.

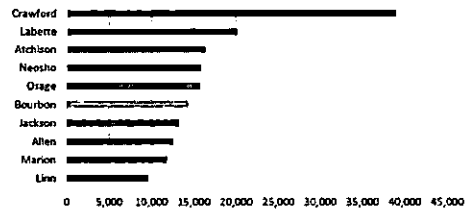
Comparing Bourbon County to other counties neighboring or of similar population and assessed valuation we find the following as shown in table 19.

- Bourbon County is lowest in assessed valuation (properties are valued lower)
- Bourbon Counties levy ranks 7th highest
- Bourbon County is second lowest in the amount of property tax they levy to operate the county.

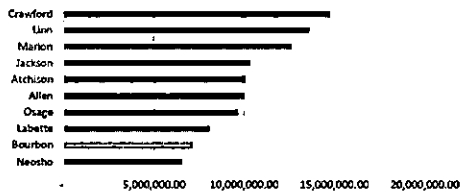
Comparison of Counties with Similar Population & Neighboring Counties to Bourbon County

County	Population	County	Assessed Valuation	County	Total Levy	County	Property Tax Generated
Linn	9,591	Bourbon	119,029,054	Linn	42.581	Neosho	6,553,012.72
Marion	11,823	Neosho	135,982,833	Neosho	48.190	Bourbon	7,129,602.28
Allen	12,526	Jackson	143,000,724	Crawford	48.867	Labette	8,079,276.68
Jackson	13,232	Labette	148,366,113	Atchison	49.597	Osage	9,679,853.64
Bourbon	14,360	Allen	163,743,718	Osage	53.048	Allen	10,046,495.82
Osage	15,766	Marion	168,761,714	Labette	54.455	Atchison	10,050,877.17
Neosho	15,904	Osage	182,473,489	Bourbon	59.898	Jackson	10,388,573.60
Atchison	16,548	Atchison	203,255,785	Allen	61.355	Marion	12,656,959.79
Labette	20,184	Crawford	301,866,591	Jackson	72.647	Linn	13,625,104.61
Crawford	38,972	Linn	319,980,858	Marion	74.999	Crawford	14,751,314.70

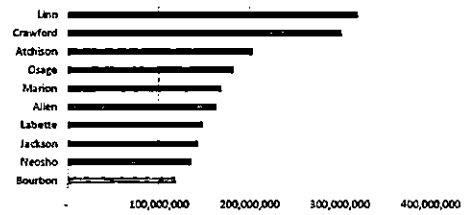
Bourbon County Ranking Based on Population



Bourbon County Ranking Based on Property Tax Generated



Bourbon County Ranking based on Assessed Valuation



Bourbon County Ranking Based on Total Levy

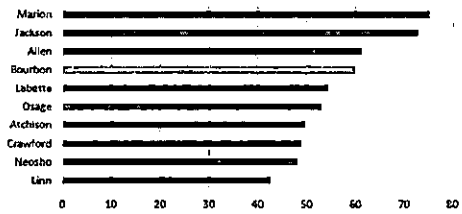


Table 19

Budget Certificate, MV Allocation, and Schedule of Transfers,

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 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 (001)	79-1946	6	3,164,503	1,698,535	12.742
Appraiser (016)	68-5,101	7	251,000	208,210	1.562
Bridge & Culvert (024)	68-1103	8			0.000
Election (062)	25-2201a	9	105,825	68,416	0.514
Employee Benefits (064)	12-12,102	10	4,287,383	2,310,214	17.330
Mental Health (114)	19-4004	11	94,500	87,989	0.660
Intellectual Disabilities (116)	19-1007	12	55,000	50,373	0.378
Public Safety (120)	19-815	13	2,204,165	1,775,590	12.320
Noxious Weeds (200)	2-1318	14	216,000	94,266	0.708
Road & Bridge (220)	68-5,101	15	2,811,137	1,381,786	10.366
Special Alcohol & Drugs (238)	65-4060	16			0.000
Special Bridge (240)	68-1135	17			0.000
EMS (375)	65-6113	18	1,241,515	302,087	2.267
Landfill (108)		19	860,490		
Road & Bridge Sales Tax (222)		20	1,300,000		
Special Parks & Rec (244)		21			
Sewer District #1 (358)		22	35,750		
Jail/County Bldgs Sales Tax (370)		23	926,935		
Opioid Fund (387)		24	60,000		
Emergency Services Sales Tax		25	1,000,000		
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
Non-Budgeted Funds-D		29			
Non-Budgeted Funds-E		30			
Totals		xxxxxx	18,614,202	7,977,465	59.848
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		31			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		32			

County Clerk's Use Only
133,307,804
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	56.761
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: September 16 2024
County Clerk

James Harris

Clifton Beth

Brandon Whisenhunt

Governing Body

Bourbon County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (001)	1,436,236	150,998	2,363	8,133	3,308	1,787
Appraiser (016)	193,450	20,338	319	1,095	445	241
Bridge & Culvert (024)	0	0	0	0	0	0
Election (062)	74,434	7,826	123	421	171	93
Employee Benefits (064)	2,370,241	249,193	3,903	13,418	5,457	2,953
Mental Health (114)	81,861	8,606	135	463	188	102
Intellectual Disabilities (11	50,301	5,288	83	285	116	63
Public Safety (120)	1,571,465	165,214	2,588	8,896	3,618	1,958
Noxious Weeds (200)	97,741	10,276	161	553	225	122
Road & Bridge (220)	1,456,991	153,179	2,399	8,248	3,355	1,815
Special Alcohol & Drugs (2	0	0	0	0	0	0
Special Bridge (240)	0	0	0	0	0	0
EMS (375)	212,689	22,361	350	1,204	490	265
TOTAL	7,545,409	793,279	12,424	42,716	17,373	9,399

County Treas Motor Vehicle Estimate 793,279

County Treas Recreational Vehicle Estimate 12,424

County Treas 16/20M Vehicle Estimate 42,716

County Treas Commercial Vehicle Tax Estimate 17,373

County Treas Watercraft Tax Estimate 9,399

Motor Vehicle Factor 0.10513

Recreational Vehicle Factor 0.00165

16/20M Vehicle Factor 0.00566

Commercial Vehicle Factor 0.00230

Watercraft Factor 0.00125

Bourbon County

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
Motor Vehicle	General Fund	35,000	10,000	10,000	K.S.A. 8-145
General Fund	Public Safety (Sheriff)	-	50,000	-	Vote by Com
General Fund	EMS	-	40,000	-	Vote by Com
General Fund	Computer Reserve	-	10,000	10,000	K.S.A. 19-119
Appraiser Fund	Appraiser Equip Reserve			10,000	K.S.A. 19-119
Appraiser Equip Reserve	Appraiser Fund	50,000	33,000		K.S.A. 19-119
Election	Election Reserve	-	5,000	15,000	K.S.A. 19-119
Sales Tax Fund Jail	Public Safety (Sheriff)	105,000	250,000	250,000	K.S.A. 12-187b31
Noxious Weed	Noxious Weed Equipmen	2,000	5,000	10,000	K.S.A. 2-1318
Road & Bridge	Special Machinery Equip	432,087	25,924	50,000	K.S.A. 68-141g
Road & Bridge Sales Tax	Road & Bridge	600,000	469,064	580,000	K.S.A. 12-196
EMS	EMS Equipment Rsv	185,000	84,396	60,000	K.S.A. 12-110d
	Total	1409087	982384	995000	
	Adjustments*				
	Adjusted Totals	1409087	982384	995000	

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

Debt Service

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		Total 2024	Amount Due 2025		Total 2025	Fund
						Interest	Principal	Interest	Principal		Interest	Principal		
General Obligation:														
Series 2021 Refunding (Jail)	02/09/21	9/1/1935	.25-2.15	6,152,693	5,180,000	3/1 & 9/1	9/1	80,160	355,000	435,160	74,708	380,000	454,708	370
Series 2016 (Landfill)	01/25/16	3/1/2026	3.5-5	381,865	101,400	3/1 & 9/1	9/1	4,255	32,600	36,855	2,595	33,800	36,395	108
Series 2021 Refunding (Sewer)	06/10/21	9/1/2009	2.00	744,933	625,000	3/1 & 9/1	9/1	16,200	15,000	31,200	15,750	20,000	35,750	358
Total Indebtedness					**5,906,400**			**100,615**	**402,600**	**503,215**	**93,053**	**433,800**	**526,853**	

Future Principal & Interest Due

Year	2021 Jail	2016 Landfill	2021 Sewer
2026	$ 454,707.50	$ 35,875.00	$ 35,150.00
2027	$ 460,907.50		$ 34,550.00
2028	$ 471,227.50		$ 33,950.00
2029	$ 475,962.50		$ 33,350.00
2030	$ 489,737.50		$ 32,750.00
2031	$ 497,560.00		$ 32,250.00
2032	$ 509,685.00		$ 31,750.00
2033	$ 515,990.00		$ 31,250.00
2034	$ 526,532.50		$ 30,750.00
2035	$ 531,180.00		$ 35,250.00
2036			$ 34,625.00
2037			$ 34,000.00
2038			$ 33,375.00
2039			$ 32,750.00
2040			$ 32,125.00
2041			$ 31,500.00
2042			$ 30,875.00
2043			$ 30,250.00
2044			$ 34,625.00
2045			$ 33,875.00
2046			$ 33,125.00
2047			$ 32,375.00
2048			$ 31,625.00
2049			$ 35,875.00
	$4,933,490.00	$ 35,875.00	$ 792,000.00

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	Fund
Motor Grader	12/22/14	120	3.24	122,875	15,774	16,160	0	220
JD Wheel Loader	04/17/15	108	3.24	357,338	45,655	46,770	0	220
2021 Mack Dump Trucks	05/04/20	48	2.28	223,538	46,249	47,042	0	220
Mini Excavator	11/15/21	120	2.64	79,256	35,595	19,814	16,512	220
2016 Jail Pod & Equip	11/29/16	204	2-4.5	1,770,000	1,415,000	140,475	142,775	370
2019 Chevy Tahoe	07/09/19	60	4.99	140,535	21,358	21,771	0	370
In Car Camera Equipment	03/01/22	60	2.75	191,931	127,781	41,174	41,174	370
Rock Crusher 2022	05/17/22	120	3.91	956,000	792,851	117,332	117,332	220
Sheriff Vehicles (Durango)	04/15/23	60	5.19	168,252	153,319	38,278	38,278	370
Asphalt Roller	01/01/24	36	0.00	20,200	20,200	6,172	6,733	220
Mini Excavator (Sany)	06/14/24	60		46,408	46,408	9,282	9,282	220
Motor Grader (2)	11/28/23	81		604,015	604,015	91,264	109,512	220
Dump Truck #140	TBD	36				25,000	25,000	220
				Totals	**3,324,205**	**620,535**	**506,598**	

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

Future Lease Purchase Debt

Year	Asphalt Roll	Mini Exc '24	Jail Pods	Rock Crusher	In Car Camera	Durango	Motor Graders
2026	$ 6,733.36	$ 9,282	$ 144,925	$ 117,332	$ 41,174	$ 38,277	$ 109,512
2027	$ 561.00	$ 9,282	$ 141,925	$ 117,332	$ 10,293	$ 38,277	$ 109,512
2028		$ 9,282	$ 142,425	$ 117,332		$ 19,139	$ 109,512
2029			$ 137,700	$ 117,332			$ 109,512
2030			$ 137,975	$ 117,332			$ 100,386
2031			$ 138,025	$ 117,332			
2032			$ 137,850	$ 117,332			
2033			$ 138,650				
2034			$ 139,275				
2035			$ 139,725				

Lease Debt Service by Fund/Year

Fund	2024	2025
220	$ 334,023	$ 284,371
240	$ 19,814	$ -
370	$ 241,698	$ 222,227
	$ 595,535	$ 506,598

General Fund

2025 Changes

- CFO Position eliminated – budget savings $103,500
- DOL increases for various positions
- County Commission budget increased $26,550
- County Clerk budget increased $21,927
- County Treasurer budget increased $21,261
- County Attorney budget increased $64,864
- Register of Deeds budget increased $13,106
- Courthouse Gen budget increased due to Liability Insurance increase $50,000
- District Court budget increased $13,300
- IT budget decreased $30,780
- Custodial budget increased $2,217
- $200,000 cash carryover protected as long as the cash carryover for 2024 ending balance on 12.31.24 is $167,645 and revenues come in as anticipated
- Did not honor increase request for Area on Aging $1,350
- Did not honor increase request for Health Department $5,000

General Fund Statutes

- K.S.A. 79-1945 Authority for Counties to Levy Taxes
- K.S.A. 19-241 County Charges & Expenses; tax levy, use of proceeds
- K.S.A. 10-1102 Cash basis Law
- K.S.A 10-1112-1117 Indebtedness
- K.S.A. 10-1118 Record of Moneys
- K.S.A. 10-1120 Excess Levy
- K.S.A. 10-1121 Penalties
- K.S.A. 19-201-271 County Commissioners
- K.S.A. 19-301-329 County Clerk
- K.S.A. 19-501-548 County Treasurer
- K.S.A. 19-613 Payment of Claims
- K.S.A. 19-701-724 County Attorney
- K.S.A. 22A-201-236 County Coroner
- K.S.A. 19-1201-1219 Register of Deeds
- K.S.A. 20-3101-3133 District Court Clerk
- K.S.A. 19-1505d-15-144 Coutny Buildings
- K.S.A. 19-1601-1630 County Seats
- K.S.A. 19-2601-26-,120 Miscellaneous Provisions
- K.S.A. 19-4201-4207 Bonding of County Officers & Employees
- K.S.A. 28-103 County Clerk Fees
- K.S.A. 28-104 County Treasurer Fees
- K.S.A. 28-115-115a Register of Deeds Fees
- K.S.A. 28-123-126 Fee Book (County Treasurer, Clerk, Register of Deeds, & Sheriff)
- K.S.A. 28-137-179 District Court
- K.S.A 28-180 County Clerk Tech Fund
- K.S.A. 28-181 County Treasurer Tech Fund

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General (001)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	661,784	479,992	167,645
Receipts:			
Ad Valorem Tax	1,186,567	1,436,236	xxxxxxxxxxxxxxxxxx
Delinquent Tax	26,372	20,000	20,000
Motor Vehicle Tax	135,442	136,566	150,998
Recreational Vehicle Tax	2,151	2,036	2,363
16/20M Vehicle Tax	8,519	7,454	8,133
Commercial Vehicle Tax	3,139	3,975	3,308
Watercraft Tax	0	1,439	1,787
Gross Earnings (Intangible) Tax	0		0
Jayhawk Wind Contribution	365,625	365,625	365,625
Intergovernmental			
Local Alcoholic Liquor Tax	0	0	0
Franchise Tax	1,693	1,500	1,500
Federal Grants	18,776	22,196	22,196
State Grants	2,280	2,300	2,300
Licenses, Fees & Permits			
Recording Fees	97,310	100,000	100,000
Officer Fees	22,708	11,000	11,000
Use of Money & Property			
Interest on Investment & Idle Funds	459,055	438,700	438,700
Vehicle/RE Interest	134,107	130,000	130,000
Leases	12,680	13,000	13,000
Other Receipts			
Reimbursement -Diverstion Coordinator	65,539	25,000	25,000
Other & IT Shared Services	12,419	35,000	35,000
Reimbursed Expenses	4,632	5,000	5,000
Operating Transfers			
Motor Vehicle	35,000	10,000	10,000
Neighborhood Revitalization Rebate	-27,073	-39,948	-57,587
Miscellaneous	10,659	10,000	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,577,600**	**2,737,079**	**1,298,323**
Resources Available:	**3,239,384**	**3,217,071**	**1,465,968**

Bourbon 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:	3,239,384	3,217,071	1,465,968
Expenditures:			
County Commissioners	71,036	70,300	96,850
County Clerk	104,362	114,950	136,877
County Treasurer	116,834	154,426	175,687
County Attorney	366,476	407,016	471,880
County Counselor	58,710	90,000	90,000
Register of Deeds	104,754	124,180	137,286
County Sheriff	2,507	0	0
Correctional Center	2,712	0	0
Courthouse General	631,584	481,000	531,000
Coroner	35,009	35,000	35,000
County Finance	97,497	103,500	0
District Court	319,072	326,390	339,690
Emergency Preparedness	56,029	64,591	64,579
Information Technology	262,235	324,907	294,127
Dispatch	50,000	50,000	50,000
Juvenile Detention	81,227	90,000	90,000
EMS	14,363	0	0
Economic Development	135,635	0	0
SEK Health Board Appropriation	90,750	90,750	90,750
Elderly Appropriation	48,600	48,600	48,600
Conservation District Appropriation	50,000	40,000	40,000
Fair Board Appropriation	10,000	10,000	10,000
Trial Contingency	0	50,000	50,000
Commission Discretionary	50,000	123,856	0
Transfer to Sheriff	0	50,000	0
Transfer to EMS	0	40,000	0
Transfer to Reserves	0	10,000	10,000
Custodial/Building Mtce	0	149,960	152,177
Subtotal From Detail	2,759,392	3,049,426	2,914,503
Cash Reserve (2025 column)		0	250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,759,392**	**3,049,426**	**3,164,503**
Unencumbered Cash Balance Dec 31	479,992	167,645	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,984,495	3,299,426	3,164,503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,164,503
		Tax Required	1,698,535
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,698,535

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for	Proposed Budget Year for 2025
Expenditures:			
County Commissioners			
Salaries	64,408	64,250	64,250
Contractual	5,437	4,550	31,100
Commodities	1,191	1,500	1,500
Total	71,036	70,300	96,850
County Clerk			
Salaries	95,127	107,900	121,877
Contractual	4,960	4,050	9,000
Commodities	4,275	3,000	6,000
Total	104,362	114,950	136,877
County Treasurer			
Salaries	97,100	115,782	130,246
Contractual	18,632	38,644	44,441
Commodities	1,102	0	1,000
Total	116,834	154,426	175,687
County Attorney			
Salaries	304,973	338,016	415,080
Contractual	48,469	55,000	48,800
Commodities	4,314	4,000	4,000
Capital Outlay	8,720	10,000	4,000
Total	366,476	407,016	471,880
County Counselor			
Contractual	58,710	68,000	68,000
Tax Sale		22,000	22,000
Total	58,710	90,000	90,000
Register of Deeds			
Salaries	100,109	114,880	127,986
Contractual	2,658	6,550	6,550
Commodities	1,987	2,750	2,750
Total	104,754	124,180	137,286
County Sheriff			
Contractual	2,293		
Commodities	214		
Total	2,507	0	0
Correctional Center			
Contractual	2,712		
Total	2,712	0	0
Total - Page 6b	**827,391**	**960,872**	**1,108,580**

Bourbon County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for	Proposed Budget Year for 2025
Expenditures:			
Courthouse General			
Salaries	75,352		
Contractual	518,570	455,000	505,000
Commodities	37,662	26,000	26,000
Total	631,584	481,000	531,000
Coroner			
Contractual	35,009	35,000	35,000
Total	35,009	35,000	35,000
County Finance			
Salaries	95,100	95,000	0
Contractual	637	7,000	0
Commodities	1,760	1,500	0
Total	97,497	103,500	0
District Court			
Salaries	58,284	56,930	55,390
Contractual	224,010	240,460	247,800
Commodities	36,778	26,000	15,000
Capital Outlay		3,000	21,500
Total	319,072	326,390	339,690
Emergency Preparedness			
Salaries	37,795	39,091	48,079
Contractual	17,306	21,500	12,500
Commodities	928	2,500	2,500
Capital Outlay	0	1,500	1,500
Total	56,029	64,591	64,579
Information Technology			
Salaries	133,411	135,217	142,377
Contractual	117,969	169,115	130,000
Commodities	9,903	8,825	10,000
Capital Outlay	952	11,750	11,750
Total	262,235	324,907	294,127
Dispatch			
Contractual	50,000	50,000	50,000
Total	50,000	50,000	50,000
Juvenile Detention			
Contractual	81,227	90,000	90,000
Total	81,227	90,000	90,000
Total - Page 6c	**1,532,653**	**1,475,388**	**1,404,396**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for	Proposed Budget Year for 2025
Expenditures:			
EMS			
Contractual	14,363		
Total	14,363	0	0
Economic Development			
Contractual	135,635		
Total	135,635	0	0
SEK Health Board Appropriation			
Contractual	90,750	90,750	90,750
Total	90,750	90,750	90,750
Elderly Appropriation			
Appropriation BBCO Senior Citizens		25,800	25,800
Appropriation Area on Aging	48,600	22,800	22,800
Total	48,600	48,600	48,600
Conservation District Appropriation			
Contractual	50,000	40,000	40,000
Total	50,000	40,000	40,000
Fair Board Appropriation			
Contractual	10,000	10,000	10,000
Total	10,000	10,000	10,000
Trial Contingency			
Jury Trials	0	50,000	50,000
Total	0	50,000	50,000
Commission Discretionary			
Contingency	50,000	73,856	
Employee Bonus		50,000	0
Total	50,000	123,856	0
Total - Page 6d	**399,348**	**363,206**	**239,350**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for	Proposed Budget Year for 2025
Expenditures:			
Transfer to Sheriff			
Transfer to Sheriff		50,000	
Total	0	50,000	0
Transfer to EMS			
Transfer to EMS		40,000	
Total	0	40,000	0
Transfer to Reserves			
Transfer to Computer Equipment Reserve		10,000	10,000
Total	0	10,000	10,000
Custodial/Building Mtce			
Salaries		71,560	73,777
Contractual		44,400	44,400
Commodities		34,000	34,000
Total	0	149,960	152,177
Total - Page6e	**0**	**249,960**	**162,177**

Page 6e

Total - Page 6b	827,391	960,872	1,108,580
Total - Page 6c	1,532,653	1,475,388	1,404,396
Total - Page 6d	399,348	363,206	239,350
Total - Page 6e	0	249,960	162,177
Total Detail Expenditures**	**2,759,392**	**3,049,426**	**2,914,503**

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

Appraiser

2025 Changes

- Budget amendment in 2024 to account for NRP correction
- 2024 Original Budget 240,000 increased in 2025 to $251,000

Appraiser Statues

- K.S.A. 19-425-436

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser (016)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,686	35,044	21,411
Receipts:			
Ad Valorem Tax	136,424	193,450	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,976	3,500	3,500
Motor Vehicle Tax	23,543	15,596	20,338
Recreational Vehicle Tax	374	233	319
16/20M Vehicle Tax	1,545	851	1,095
Commercial Vehicle Tax	545	454	445
Watercraft Tax		164	241
Transfer from Equipment Reserve	50,000	33,000	
Reimbursements	3,000	2,000	2,000
Licenses, Fees & Permits	362	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,092	-5,381	-7,059
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**216,677**	**244,367**	**21,379**
Resources Available:	**259,363**	**279,411**	**42,790**
Expenditures:			
General Government			
Salaries	196,913	195,000	206,000
Contractual	11,763	20,000	25,000
Commodities	15,643	10,000	10,000
Capital Outlay			0
Transfer to Equipment Reserve			10,000
Corrections of NRP Distributions		33,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
Total Expenditures	**224,319**	**258,000**	**251,000**
Unencumbered Cash Balance Dec 31	35,044	21,411	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	245,000	258,000	251,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,000
		Tax Required	208,210
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	208,210

Bridge & Culvert

2025 Changes

- Transferred all expenses to Road & Bridge fund and did not levy for 2025 to reduce administrative costs

Bridge & Culvert Statutes

- K.S.A. 68-1103 -1506

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge & Culvert (024)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,214	13,332	0
Receipts:			
Ad Valorem Tax	139,030	193,402	xxxxxxxxxxxxxxx
Delinquent Tax	2,829	0	
Motor Vehicle Tax	18,518	15,961	0
Recreational Vehicle Tax	294	238	0
16/20M Vehicle Tax	1,097	871	0
Commercial Vehicle Tax	429	465	0
Watercraft Tax	0	168	0
Culvert Sales	14,372	15,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,165	-5,379	0
Miscellaneous	127	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**173,531**	**220,726**	**0**
Resources Available:	**185,745**	**234,058**	**0**
Expenditures:			
Salaries	80,378	106,038	Moved to Road and Bridge Fund
Contractual	14,528	6,018	
Commodities	77,507	115,870	
Capital Outlay	0		
Transfer to Road and Bridge to Close Fund		6,132	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**172,413**	**234,058**	**0**
Unencumbered Cash Balance Dec 31	13,332	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	195,000	234,058	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Election

2025 Changes

- Increased budget $11,820 to replenish equipment reserve fund that was depleted in 2023

Eletion Statutes

- K.S.A Chapter 25

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election (062)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,861	42,327	30,095
Receipts:			
Ad Valorem Tax	50,626	74,434	xxxxxxxxxxxxxxx
Delinquent Tax	1,210	3,000	1,000
Motor Vehicle Tax	8,990	5,779	7,826
Recreational Vehicle Tax	143	86	123
16/20 M Vehicle Tax	458	315	421
Commercial Vehicle Tax	208	168	171
Watercraft Tax	0	61	93
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,146	-2,070	-2,320
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,489**	**81,773**	**7,314**
Resources Available:	**92,350**	**124,100**	**37,409**
Expenditures:			
Salaries	30,628	48,680	50,500
Contractual	8,525	25,225	25,225
Commodities	10,870	15,100	15,100
Capital Outlay	0		
Transfer to Equipment Reserve		5,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,023**	**94,005**	**105,825**
Unencumbered Cash Balance Dec 31	42,327	30,095	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	83,154	94,005	105,825
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,825
		Tax Required	68,416
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	68,416

Employee Benefits

2025 Changes

- Commission voted to leave the State of Kansas Health Plan and adopt a BCBS policy for Health insurance that is fully insured – Savings of $68,000
- Contracting with 3rd Party for Benefit Admin system
- Changing Dental and Vision benefits
- Increase in Social Security, KPERS and Unemployment taxes due to increases in wages across each department
- Workers Compensation anticipated increase – premiums based on wages & claims history

Employee Benefits Kansas Statutes

- K.S.A. 12-5040
- K.S.A. 12-16,102
- K.S.A. 44-505c
- K.S.A 44-710e

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits (064)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	355,720	251,768	180,570
Receipts:			
Ad Valorem Tax	2,016,481	2,370,241	xxxxxxxxxxxxxxx
Delinquent Tax	28,783	0	
Motor Vehicle Tax	231,470	232,024	249,193
Recreational Vehicle Tax	3,676	3,461	3,903
16/20 M Vehicle Tax	10,273	12,664	13,418
Commercial Vehicle Tax	5,364	6,754	5,457
Watercraft Tax	0	2,444	2,953
Reimbursed Employee Benefits	1,570,913	1,383,750	1,600,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45,994	-65,926	-78,325
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,820,966**	**3,945,412**	**1,796,599**
Resources Available:	**4,176,686**	**4,197,180**	**1,977,169**
Expenditures:			
Salaries	23,950	0	
Contractual Services	31,492	0	
Social Security	360,260	400,000	410,350
KPERS Retirement	443,238	475,000	558,774
Unemployment	22,415	6,500	22,250
Health Insurance	2,958,125	2,899,630	3,046,869
Life Insurance	5,784	6,500	7,140
Workers Compensation	79,654	92,443	110,000
Cash Reserve (2025 column)		136,537	200,000
Health Plan Savings			-68,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,924,918**	**4,016,610**	**4,287,383**
Unencumbered Cash Balance Dec 31	251,768	180,570	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,030,937	4,044,167	4,287,383
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,287,383
		Tax Required	2,310,214
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,310,214

Mental Health

2025 Changes

- Transferred funding levied previously in Special Alcohol & Drug fund to the Mental Health fund $4,500
- Did not honor increase request for SEK Mental Health $5,963

Mental Health Statutes

- K.S.A. 19-4001 - 4016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health (114)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,156	0	0
Receipts:			
Ad Valorem Tax	73,967	81,861	xxxxxxxxxxxxxxxx
Delinquent Tax	1,239	1,006	
Motor Vehicle Tax	9,608	8,484	8,606
Recreational Vehicle Tax	153	127	135
16/20 M Vehicle Tax	485	463	463
Commercial Vehicle Tax	222	247	188
Watercraft Tax		89	102
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,684	-2,277	-2,983
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**83,990**	**90,000**	**6,511**
Resources Available:	**87,146**	**90,000**	**6,511**
Expenditures:			
Appropriation to SEK Mental Health	87,146	90,000	94,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**87,146**	**90,000**	**94,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	90,000	90,000	94,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,500
		Tax Required	87,989
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	87,989

Intellectual Disabilities

2025 Changes

- No changes from 2024 request

Intellectual Disabilities Statutes

- K.S.A. 19-4001-4003

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Intellectual Disabilities (116)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,436	0	0
Receipts:			
Ad Valorem Tax	44,731	50,301	xxxxxxxxxxxxxxxx
Delinquent Tax	826	409	500
Motor Vehicle Tax	5,886	5,129	5,288
Recreational Vehicle Tax	94	77	83
16/20 M Vehicle Tax	308	280	285
Commercial Vehicle Tax	136	149	116
Watercraft Tax		54	63
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,018	-1,399	-1,708
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,963**	**55,000**	**4,627**
Resources Available:	**54,399**	**55,000**	**4,627**
Expenditures:			
Appropriations to Tri-Valley	54,399	55,000	55,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,399**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	55,000	55,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	50,373
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	50,373

Public Safety

2025 Changes

- 2025 increased Sheriff Budget $171,857 and shifted $100,000 from corrections budget based on historical expenditures as shown below

	2021			2022			2023		
Sheriff	Budget	Actual	(over)/under	Budget	Actual	(over)/under	Budget	Actual	(over)/under
Salaries	$620,943.00	$616,384.38	$4,558.62	$669,932.00	$651,025.30	$18,906.70	$669,932.00	$698,622.00	($28,690.00)
Contractual	$72,479.00	$91,432.45	($18,953.45)	$87,631.00	$110,846.52	($23,215.52)	$87,631.00	$179,611.00	($91,980.00)
Commodities	$97,100.00	$212,934.01	($115,834.01)	$115,496.00	$194,408.53	($78,912.53)	$115,496.00	$136,489.00	($20,993.00)
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$2,652.00	($2,652.00)			$0.00
Debt Service	$31,824.00	$31,824.00	$0.00	$0.00		$0.00			$0.00
Corrections									
Salaries	$563,303.00	$600,694.69	($37,391.69)	$649,502.00	$636,196.66	$13,305.34	$649,502.00	$609,159.00	$40,343.00
Contractual	$285,000.00	$339,584.79	($54,584.79)	$285,000.00	$425,548.36	($140,548.36)	$285,000.00	$401,576.00	($116,576.00)
Commodities	$235,000.00	$43,005.19	$191,994.81	$278,400.00	$16,155.50	$262,244.50	$278,400.00	$60,504.00	$217,896.00
Capital Outlay	$40,000.00	$11,188.00	$28,812.00			$0.00			$0.00
Total	$1,945,649.00	$1,947,047.51	($1,398.51)	$2,085,961.00	$2,036,832.87	$49,128.13	$2,085,961.00	$2,085,961.00	$0.00

- Started making transfers from the Sales tax fund to the Public Safety fund for Jail operations in 2023 and have depended on these transfers since. Future years this will need to be adjusted to not rely on this transfer for the operations.
- Since 2023, all capital expenditures have been shifted from the Public Safety fund to the Sales tax fund.
- Total increase in budget $71,777

Public Safety Primary Statutes

- K.S.A. Chapter 8
- K.S.A. 12-2909
- K.S.A. 19-801-828
- K.S.A. 19-4413
- K.S.A. 19-1901 Jails
- K.S.A 28-107b-110

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety (120)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	110,890	3,677	0
Receipts:			
Ad Valorem Tax	1,579,734	1,571,465	xxxxxxxxxxxxxxxxxx
Delinquent Tax	26,702	25,000	
Motor Vehicle Tax	208,451	181,407	165,214
Recreational Vehicle Tax	3,310	2,706	2,588
16/20 M Vehicle Tax	10,465	9,901	8,896
Commercial Vehicle Tax	4,832	5,280	3,618
Watercraft Tax		1,911	1,958
Federal Grants	6,619	18,250	
STEP Grant		2,000	2,000
Fees & Licenses			
VIN inspections	1,800	2,000	2,000
Inmate Housing	358	10,000	10,000
Fingerprinting Fees	1,860	2,500	2,500
Sheriff Fees	2,000	0	0
Reimbursed Expenses	63,579	40,000	40,000
Transfer from Jail Sales Tax	105,000	250,000	250,000
Transfer from General Fund		50,000	
Neighborhood Revitalization Rebate	-35,962	-43,709	-60,199
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,978,748**	**2,128,711**	**428,575**
Resources Available:	**2,089,638**	**2,132,388**	**428,575**
Expenditures:			
Sheriff			
Salaries	698,622	719,932	883,041
Contractual	179,611	87,631	98,726
Commodities	136,489	111,923	109,496
Capital Outlay			
Corrections			
Salaries	609,159	649,502	649,502
Contractual	401,576	285,000	285,000
Commodities	60,504	278,400	178,400
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,085,961**	**2,132,388**	**2,204,165**
Unencumbered Cash Balance Dec 31	3,677	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,085,961	2,132,388	2,204,165
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,204,165
		Tax Required	1,775,590
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,775,590

Noxious Weeds

2025 Changes

- Increased budget $7,500 for wages and equipment.

Public Works Statutes

- K.S.A. 2-1301-1333

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weeds (200)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,157	35,922	23,593
Receipts:			
Ad Valorem Tax	79,300	97,741	xxxxxxxxxxxxxxxxxx
Delinquent Tax	896	1,000	
Motor Vehicle Tax	6,894	9,151	10,276
Recreational Vehicle Tax	109	137	161
16/20 M Vehicle Tax	422	499	553
Commercial Vehicle Tax	160	266	225
Watercraft Tax		96	122
Chemical Sales	90,460	90,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,815	-2,719	-3,196
Miscellaneous	165		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**176,591**	**196,171**	**98,141**
Resources Available:	**207,748**	**232,093**	**121,734**
Expenditures:			
Salaries	37,670	37,500	40,000
Contractual	12,577	6,000	6,000
Commodities	119,579	130,000	130,000
Capital Outlay	0		
Transfer to Noxious Weed Equipment	2,000	5,000	10,000
Cash Reserve (2025 column)		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**171,826**	**208,500**	**216,000**
Unencumbered Cash Balance Dec 31	35,922	23,593	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	208,500	208,500	216,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,000
		Tax Required	94,266
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	94,266

Road & Bridge

2025 Changes

- Transferred levies/expenses from Bridge & Culvert and Special Bridge to Road & Bridge
- Moved wages for Road & Bridge Sales tax to Road & Bridge fund

Net Change = $0

Road & Bridge	$ 3,052,953.00	$ 2,295,544.00	$ 2,811,137.00	$ 515,593.00
Special Bridge	$ 199,508.00	$ 208,772.00	$ -	$ (208,772.00)
Road & bridge Sales Tax		$ 78,894.00	$ -	$ (78,894.00)
Bridge & Culvert	$ 172,413.00	$ 227,927.00	$ -	$ (227,927.00)
	$ 3,424,874.00	$ 2,811,137.00	$ 2,811,137.00	$ -

Public Works Statutes

- K.S.A. 19-4501-4504

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge (220)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	871	9,065	95,781
Receipts:			
Ad Valorem Tax	1,113,689	1,109,607	xxxxxxxxxxxxxx
Delinquent Tax	18,044	0	
Motor Vehicle Tax	140,212	127,985	153,179
Recreational Vehicle Tax	2,227	1,909	2,399
16/20 M Vehicle Tax	7,123	6,985	8,248
Commercial Vehicle Tax	3,250	3,725	3,355
Watercraft Tax		1,348	1,815
License, Fees, & Permits			
Elm Creek	9,067	6,000	
Dust Control	3,257	2,500	2,500
Culvert Sales		0	15,000
Transfer from R&B Sales Tax	600,000	469,064	580,000
State of Kansas	648,282	575,000	538,922
Reimbursements	87,187	30,000	
Federal Fund Exchange		79,000	75,000
Sale of Assets	353,835		
Neighborhood Revitalization Rebate	-25,371	-30,863	-46,848
Miscellaneous	100,345		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,061,147**	**2,382,260**	**1,333,570**
Resources Available:	**3,062,018**	**2,391,325**	**1,429,351**
Expenditures:			
Salaries Road & Bridge	934,462	959,814	1,339,650
Road & Bridge			
Contractual	432,945	222,301	233,416
Commodities	823,262	738,482	760,636
Capital Outlay	56,790	0	
Elm Creek			
Contractual	11,696	10,000	10,000
Commodities	12,352	5,000	5,000
Capital Outlay		0	0
Special Bridge	Collapsed Bridge & Culvert and Special Bridge funds to Road & Bridge for 2025		
Contractual			42,193
Commodities			161,674
Capital Outlay			
Debt Service			
Leases	349,359	334,023	284,371
Transfer to Special Machinery	432,087	25,924	30,000
Transfer to Special Projects		.	20,000
Cash Reserve (2025 column)			-75,804
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,052,953**	**2,295,544**	**2,811,137**
Unencumbered Cash Balance Dec 31	9,065	95,781	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,121,512	2,363,901	2,811,137
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,811,137
		Tax Required	1,381,786
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,381,786

Special Alcohol & Drugs

2025 Changes

- Moved Levy to Mental Health Fund
- Only receive revenue from Alcoholic Liquor Tax

K.S.A. Statutes

- 79-41a04d

Bourbon County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Alcohol & Drugs (238)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	286	0	0
Receipts:			
Ad Valorem Tax	2,869	3,323	xxxxxxxxxxxxxxx
Delinquent Tax	54	100	50
Motor Vehicle Tax	390	324	0
Recreational Vehicle Tax	6	5	0
16/20 M Vehicle Tax	20	18	0
Commercial Vehicle Tax	9	9	0
Watercraft Tax		3	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-65	-92	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,282**	**3,690**	**50**
Resources Available:	**3,568**	**3,690**	**50**
Expenditures:			
SEK Mental Health Appropriations	3,568	3,690	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,568**	**3,690**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
	Delinquent Comp Rate:	0.0%	0
	Amount of 2024 Ad Valorem Tax		0

Special Bridge

2025 Changes

- Transferred all expenses to Road & Bridge fund and did not levy for 2025 to reduce administrative costs

K.S.A. 68-1135

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge (240)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	54,432	38,166	0
Receipts:			
Ad Valorem Tax	163,917	153,982	xxxxxxxxxxxxxxx
Delinquent Tax	1,715		
Motor Vehicle Tax	19,592	18,849	0
Recreational Vehicle Tax	311	281	0
16/20 M Vehicle Tax	990	1,029	0
Commercial Vehicle Tax	454	549	0
Watercraft Tax		199	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,737	-4,283	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**183,242**	**170,606**	**0**
Resources Available:	**237,674**	**208,772**	**0**
Expenditures:			
Salaries	101,394	103,688	Moved to Road & Bridge Fund
Contractual	14,799	36,175	
Commodities	15,901	41,095	
Capital Outlay	47,600	0	
Lease Purchase	19,814	19,814	
Cash Reserve (2025 column)		8,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**199,508**	**208,772**	**0**
Unencumbered Cash Balance Dec 31	38,166	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	199,508	215,772	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

EMS

2025 Changes

- Reduction in budget $24,396 with anticipation of receiving more revenue due to participating in the State Setoff program to collect on delinquent accounts.

EMS Statutes

- K.S.A. 65-6113-6160

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS (375)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,499	28,973	0
Receipts:			
Ad Valorem Tax	275,492	212,689	xxxxxxxxxxxxxxx
Delinquent Tax	3,852	0	
Motor Vehicle Tax	31,069	31,705	22,361
Recreational Vehicle Tax	493	473	350
16/20 M Vehicle Tax	1,683	1,730	1,204
Commercial Vehicle Tax	720	923	490
Watercraft Tax		334	265
State Grants	12,375		
Local Grants	20,480	30,000	
User Fees	887,429	925,000	925,000
Insurance Proceeds	11,534		
Transfer from General Fund		40,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,285	-5,916	-10,242
Miscellaneous	2,868		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,241,710**	**1,236,938**	**939,428**
Resources Available:	**1,298,209**	**1,265,911**	**939,428**
Expenditures:			
Salaries	837,550	881,515	881,515
Contractual	114,125	60,000	60,000
Commodities	128,552	190,000	190,000
Capital Outlay	4,009	50,000	50,000
Transfer to EMS Equipment Fund	185,000	84,396	60,000
Cash Reserve (2025 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,269,236**	**1,265,911**	**1,241,515**
Unencumbered Cash Balance Dec 31	28,973	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,269,236	1,385,724	1,241,515
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,241,515
		Tax Required	302,087
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	302,087

Landfill

2025 Changes
- Built in cash reserve $100,000
- Increased wages and contractual

Solid Waste Statutes
- K.S.A. 65-3401-3423

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill (108)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,420	156,681	210,490
Receipts:			
User Fees	645,711	650,000	650,000
Interest on Idle Funds			
Miscellaneous	7,717		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**653,428**	**650,000**	**650,000**
Resources Available:	**741,848**	**806,681**	**860,490**
Expenditures:			
Salaries	84,496	105,768	118,400
Contractual	325,551	340,000	492,127
Commodities	84,946	90,000	90,000
Capital Outlay	52,815		
Debt Service			
Principal	31,500	32,600	33,800
Interest	5,859	4,255	2,595
Lease Purchase		23,568	23,568
Cash Reserve (2025 column)		0	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**585,167**	**596,191**	**860,490**
Unencumbered Cash Balance Dec 31	156,681	210,490	0
2023/2024/2025 Budget Authority Amount:	600,623	596,191	860,490

Road & Bridge Sales Tax

2025 Changes

- The 1% County Wide Sales tax has been down averaging a decrease of $300,000 annually – budgeted anticipating this to be the new norm and decreased revenue for 2025
- With a decrease in revenue there will be less funding that can be allocated for hard surface road repairs.

- K.S.A. 12-189

Adopted Budget

Road & Bridge Sales Tax (222)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	167,406	69,451	0
Receipts:			
Sales Tax	1,605,548	1,300,000	1,300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,605,548**	**1,300,000**	**1,300,000**
Resources Available:	**1,772,954**	**1,369,451**	**1,300,000**
Expenditures:			
Salaries	144,208	78,894	0
Contractual	770,238	631,988	635,000
Commodities	184,767	189,505	85,000
Capital Outlay	4,290		
Transfer to Road & Bridge	600,000	469,064	580,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,703,503**	**1,369,451**	**1,300,000**
Unencumbered Cash Balance Dec 31	69,451	0	0
2023/2024/2025 Budget Authority Amount:	1,787,113	1,797,510	1,300,000

Special Parks & Recreation

2025 Changes

- Funding comes from Local Alcoholic Liqour tax

K.S.A. Statutes

- 79-41a04d

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Rec (244)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	875	875	0
Receipts:			
Local Alcoholic Liquor Tax	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**875**	**875**	**0**
Expenditures:			
Contractual Services	0	875	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**875**	**0**
Unencumbered Cash Balance Dec 31	875	0	0
2023/2024/2025 Budget Authority Amount:	1,802	875	0

Sewer District #1

2025 Changes

- Pass through account from the City of Fort Scott for Lake Residents to pay the debt service on the bonds for improvements – Debt retires in 2049

Sewer District Statutes

- K.S.A. 19-27a01-27a27

Adopted Budget

Sewer District #1 (358)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,557	6,199	5,999
Receipts:			
City Assessments	34,292	31,000	31,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,292**	**31,000**	**31,000**
Resources Available:	**37,849**	**37,199**	**36,999**
Expenditures:			
Debt Service			
Principal	15,000	15,000	20,000
Lease	16,650	16,200	15,750
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,650**	**31,200**	**35,750**
Unencumbered Cash Balance Dec 31	6,199	5,999	1,249
2023/2024/2025 Budget Authority Amount:	31,650	31,200	35,750

Jail/County Buildings Sale Tax

2025 Changes

- $150,000 allocated for repairs to county buildings
- $250,000 allocated as a transfer to the public safety fund for jail operations

K.S.A. Statutes

- 12-187

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail/County Bldgs Sales Tax (370)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,472,294	1,689,553	1,662,695
Receipts:			
Sales Tax	1,109,938	1,050,000	1,050,000
Lease Proceeds	168,252	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,278,190**	**1,050,000**	**1,050,000**
Resources Available:	**2,750,484**	**2,739,553**	**2,712,695**
Expenditures:			
County Facilities			
Contractual Services (Courthouse Repairs)		150,000	150,000
Capital Outlay			
Public Safety			
Contractual Services	12,775		
Commodities	733		
Capital Outlay	275,079		
Debt Service (Public Safety)			
Bond Principal	340,000	355,000	380,000
Bond Interest	89,085	80,160	74,708
Lease Purchase	238,259	241,698	222,227
Transfer to Public Safety Fund	105,000	250,000	250,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,060,931**	**1,076,858**	**926,935**
Unencumbered Cash Balance Dec 31	1,689,553	1,662,695	1,785,760
2023/2024/2025 Budget Authority Amount:	1,185,107	1,226,865	926,935

Opioid Fund

2025 Changes

- Budgeted settlement funds received and anticipated to be received.
- Statutes are specific on the use of these funds as noted below.

Adopted Budget

Opioid Fund (387)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,700	38,995	25,000
Receipts:			
Opioid Settlement	36,295	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,295**	**35,000**	**35,000**
Resources Available:	**38,995**	**73,995**	**60,000**
Expenditures:			
Contractual Services	0	48,995	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**48,995**	**60,000**
Unencumbered Cash Balance Dec 31	38,995	25,000	0
2023/2024/2025 Budget Authority Amount:	0	48,995	60,000

Emergency Services Sales Tax

2025 Changes

- .25 Sales tax approved in 2024 to help support Freeman Hospital who is partnering with KRI to open an emergency room in April of 2025.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Services Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	25,000
Receipts:			
Sales Tax (Effective 10.1.24)		25,000	600,000
Transfer from General Equipment Reserve			375,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**25,000**	**975,000**
Resources Available:	**0**	**25,000**	**1,000,000**
Expenditures:			
Appropriation to Freeman Health			1,000,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**1,000,000**
Unencumbered Cash Balance Dec 31	0	25,000	0
2023/2024/2025 Budget Authority Amount:	0	25,000	1,000,000

Non-Budgeted Funds

Fund	Department	Ending Balance 12.31.23	2024 Exp/Transfers as of 08.2024	2025 Allocations	Projected Balance
Attorney Trust	County Attorney	$ 1,351.00	$ 500.00		$ 1,851.00
Diversion Fund	County Attorney	$ 37,821.00	$ (452.87)		$ 37,368.13
Prosecutor Training	County Attorney	$ 12,019.00	$ 1,477.00		$ 13,496.00
Special Prosecutor - Forfeiture	County Attorney	$ 80,065.00	$ 65.91		$ 80,130.91
County Attorney Reserve	County Attorney	$ 11,170.00			$ 11,170.00
ROD Technology	Register of Deeds	$ 36,338.00	$ 7,461.08		$ 43,799.08
Treasurer Technology	County Treasurer	$ 10,025.00	$ 2,341.00		$ 12,366.00
Clerk Technology	County Clerk	$ 26,058.00	$ 2,187.00		$ 28,245.00
Election Equipment Reserve	County Clerk	$ 293.00	$ 5,000.00	$ 15,000.00	$ 20,293.00
Special Law Enforcement	Sheriff	$ 42,117.00	$ 12,700.00		$ 54,817.00
Sheriff Federal Forfeiture	Sheriff	$ -	$ 1,103.00		$ 1,103.00
Sheriff Forfeiture	Sheriff	$ 1,005.00	$ 433.80		
Sheriff Forfeiture	Sheriff	$ 99,024.00	$ (23,479.20)		$ 75,544.80
Conceal Carry	Sheriff	$ 2,626.00	$ 520.00		$ 3,146.00
Sex Offender	Sheriff	$ 36,012.00	$ 1,168.36		$ 37,180.36
Appraiser Equipment Reserve	Appraiser	$ 56,676.00	$ (33,000.00)		$ 23,676.00
Computer Equipment Reserve	IT	$ 24,055.00	$ (18,303.60)	$ 10,000.00	$ 15,751.40
General Equipment Reserve	Commission	$ 394,863.00		$ (375,000.00)	$ 19,863.00
Noxious Weed Equipment Reserve	Public Works	$ 10,119.00	$ 5,000.00	$ 10,000.00	$ 25,119.00
Road & Bridge Special Improvement	Public Works	$ 311,328.28	$ (302,064.51)		$ 9,263.77
Special Road Machinery	Public Works	$ 9,186.00	$ 128,940.00	$ 50,000.00	$ 188,126.00
EMS Equipment Reserve	EMS	$ 12,500.00	$ 84,396.00	$ 60,000.00	$ 156,896.00
		$ 1,214,651.28	$ (124,007.03)	$ (230,000.00)	$ 859,205.45

Bourbon County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Atty Trust (014)		Diversion (060)		Game License (090)		Heritage Trust (092)		ROD Tech (093)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,311	Cash Balance Jan 1	23,794	Cash Balance Jan 1	461	Cash Balance Jan 1	13,010	Cash Balance Jan 1	47,421	85,997
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
User Fees	40	Fees	19,010	User Fees	2,818	User Fees	6,781	Officer Fees	13,562	
Total Receipts	40	Total Receipts	19,010	Total Receipts	2,818	Total Receipts	6,781	Total Receipts	13,562	42,211
Resources Available:	1,351	Resources Available:	42,804	Resources Available:	3,279	Resources Available:	19,791	Resources Available:	60,983	128,208
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	4,983	State pmts	2,843	State pmts	3,511	Capital Outlay	24,645	
Total Expenditures	0	Total Expenditures	4,983	Total Expenditures	2,843	Total Expenditures	3,511	Total Expenditures	24,645	35,982
Cash Balance Dec 31	1,351	Cash Balance Dec 31	37,821	Cash Balance Dec 31	436	Cash Balance Dec 31	16,280	Cash Balance Dec 31	36,338	**92,226** **
										92,226 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Treasurer Tech (094)		Clerk Tech (095)		Spec Law Enforcement (097)		Prosecutor Training (204)		Spec Prosecutor (246)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,927	Cash Balance Jan 1	25,245	Cash Balance Jan 1	34,914	Cash Balance Jan 1	11,564	Cash Balance Jan 1	79,926	167,576
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	3,390	Officer Fees	3,390	VIN Inspection Fees	31,184	Officer Fees	1,290	Officer Fees	1,439	
Total Receipts	3,390	Total Receipts	3,390	Total Receipts	31,184	Total Receipts	1,290	Total Receipts	1,439	40,693
Resources Available:	19,317	Resources Available:	28,635	Resources Available:	66,098	Resources Available:	12,854	Resources Available:	81,365	208,269
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	9,292	Capital Outly	2,577	Contractual Services	4,277	Contractual	835	Contractual	1,300	
				Commodities	19,704					
									- -	
Total Expenditures	9,292	Total Expenditures	2,577	Total Expenditures	23,981	Total Expenditures	835	Total Expenditures	1,300	37,985
Cash Balance Dec 31	10,025	Cash Balance Dec 31	26,058	Cash Balance Dec 31	42,117	Cash Balance Dec 31	12,019	Cash Balance Dec 31	80,065	**170,284** **
										170,284 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Sheriff Forfeiture (247)		(2) Fund Name: Sheriff Forfeiture 2019 (257)		(3) Fund Name: ARPA (384)		(4) Fund Name: Conceal Carry (397)		(5) Fund Name: Sex Offender (398)		
Unencumbered Cash Balance Jan 1	21,405	Unencumbered Cash Balance Jan 1	102,124	Unencumbered Cash Balance Jan 1	202,413	Unencumbered Cash Balance Jan 1	3,427	Unencumbered Cash Balance Jan 1	27,664	357,033
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees						Officer Fees	520	Officer Fees	8,348	
		Seized Property	21,681							
Total Receipts	0	Total Receipts	21,681	Total Receipts	0	Total Receipts	520	Total Receipts	8,348	30,549
Resources Available:	21,405	Resources Available:	123,805	Resources Available:	202,413	Resources Available:	3,947	Resources Available:	36,012	387,582
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	20,400	Contractual	24,781	Contractual	16,651	Contractual	1,321	Contractual		
				Commodities	28,032					
Total Expenditures	20,400	Total Expenditures	24,781	Total Expenditures	44,683	Total Expenditures	1,321	Total Expenditures	0	91,185
Cash Balance Dec 31	1,005	Cash Balance Dec 31	99,024	Cash Balance Dec 31	157,730	Cash Balance Dec 31	2,626	Cash Balance Dec 31	36,012	296,397 **
										296,397 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Appraiser Reserve (097)		(2) Fund Name: Computer Equipment Rsv (026		(3) Fund Name: General Equipment Rsv (027)		(4) Fund Name: County Atty Rsv (053)		(5) Fund Name: Election Reserve (063)		
Unencumbered Cash Balance Jan 1	106,676	Unencumbered Cash Balance Jan 1	40,611	Unencumbered Cash Balance Jan 1	394,863	Unencumbered Cash Balance Jan 1	11,170	Unencumbered Cash Balance Jan 1	293	Total 553,613
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Reimbursement	8,096							
		Miscellaneous	6,779							
Total Receipts	0	Total Receipts	14,875	Total Receipts	0	Total Receipts	0	Total Receipts	0	14,875
Resources Available:	106,676	Resources Available:	55,486	Resources Available:	394,863	Resources Available:	11,170	Resources Available:	293	568,488
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Appraiser	50,000	Capital Outlay	31,431							
Total Expenditures	50,000	Total Expenditures	31,431	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	81,431
Cash Balance Dec 31	56,676	Cash Balance Dec 31	24,055	Cash Balance Dec 31	394,863	Cash Balance Dec 31	11,170	Cash Balance Dec 31	293	487,057 **
										487,057 **

**Note: These two block figures should agree.

Bourbon County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Noxious Weed Equip Rsv (202		R&B Sp Impr (224)		Special Road Machinery (248)		EMS Equipment Rsv (377)		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,119	Cash Balance Jan 1	369,000	Cash Balance Jan 1	50,833	Cash Balance Jan 1	200,000	Cash Balance Jan 1		627,952
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from NW	2,000			Transfer from R&B	432,087	Transfer from EMS	185,000			
Total Receipts	2,000	Total Receipts	0	Total Receipts	432,087	Total Receipts	185,000	Total Receipts	0	619,087
Resources Available:	10,119	Resources Available:	369,000	Resources Available:	482,920	Resources Available:	385,000	Resources Available:	0	1,247,039
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay		Capital Outlay	156,672	Capital Outlay	473,734	Capital Outlay	372,500			
Total Expenditures	0	Total Expenditures	156,672	Total Expenditures	473,734	Total Expenditures	372,500	Total Expenditures	0	1,002,906
Cash Balance Dec 31	10,119	Cash Balance Dec 31	212,328	Cash Balance Dec 31	9,186	Cash Balance Dec 31	12,500	Cash Balance Dec 31	0	**244,133** **
										244,133 **

**Note: These two block figures should agree.

Budget & RNR Hearing Notice

2025 Changes

- 2024 Levy 59.907 vs. 2025 Levy 59.900
- Ad Valorem Tax raised 7,977,465
- Assessed Valuation increased from 16,053,090 in 2024 to 17,614,202 in 2025
- New revenue generated $428,733 covering increases throughout the County Budget
- Debt Service increased $372,579 over 2024 but is down $499,908 since 2023 showing a net decrease of $127,329

Bourbon County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Bourbon County
will meet on 09/16/2024 at 5:30 PM 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 County Clerk 210 S National Avenue, Fort Scott, KS 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 (001)	2,759,392	10.370	3,049,426	11.398	3,164,503	1,698,535	12.754
Appraiser (016)	224,319	1.184	258,000	1.535	251,000	208,210	1.563
Bridge & Culvert (024)	172,413	1.212	234,058	1.535			
Election (062)	50,023	0.439	94,005	0.591	105,825	68,416	0.514
Employee Benefits (064)	3,924,918	17.618	4,016,610	18.810	4,287,383	2,310,214	17.347
Mental Health (114)	87,146	0.644	90,000	0.650	94,500	87,989	0.661
Intellectual Disabilities (116)	54,399	0.389	55,000	0.399	55,000	50,373	0.378
Public Safety (120)	2,085,961	13.775	2,132,388	12.471	2,204,165	1,775,590	13.332
Noxious Weeds (200)	171,826	0.695	208,500	0.776	216,000	94,266	0.708
Road & Bridge (220)	3,052,953	9.718	2,295,544	8.806	2,811,137	1,381,786	10.375
Special Alcohol & Drugs (238)	3,568	0.025	3,690	0.026			
Special Bridge (240)	199,508	1.431	208,772	1.222			
EMS (375)	1,269,236	2.407	1,265,911	1.688	1,241,515	302,087	2.268
Landfill (108)	585,167		596,191		860,490		
Road & Bridge Sales Tax (222)	1,703,503		1,369,451		1,300,000		
Special Parks & Rec (244)			875				
Sewer District #1 (358)	31,650		31,200		35,750		
Jail/County Bldgs Sales Tax (370)	1,060,931		1,076,858		926,935		
Opioid Fund (387)			48,995		60,000		
Emergency Services Sales Tax					1,000,000		
Non-Budgeted Funds-A	35,982						
Non-Budgeted Funds-B	37,985						
Non-Budgeted Funds-C	91,185						
Non-Budgeted Funds-D	81,431						
Totals	17,683,496	59.907	17,035,474	59.907	18,614,202	7,977,465	59.900
						Revenue Neutral Rate **	*56.761*
Less: Transfers	1,409,087		982,384		995,000		
Net Expenditure	16,274,409		16,053,090		17,619,202		
Total Tax Levied	7,128,999		7,548,732		xxxxxxxxxxxxx		
Assessed Valuation	119,029,054		126,196,969		133,179,966		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	6,322,100	6,313,900	5,906,400
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	3,408,493	2,544,126	3,324,205
Total	9,730,593	8,858,026	9,230,605

*Tax rates are expressed in mills

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

Susan E. Walker
CFO

Neighborhood Revitalization

Bourbon 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 (001)	1,640,948	12.321	57,587
Appraiser (016)	201,151	1.510	7,059
Bridge & Culvert (024)	0		0
Election (062)	66,096	0.496	2,320
Employee Benefits (064)	2,231,889	16.758	78,325
Mental Health (114)	85,006	0.638	2,983
Intellectual Disabilities (116)	48,665	0.365	1,708
Public Safety (120)	1,715,391	12.880	60,199
Noxious Weeds (200)	91,070	0.684	3,196
Road & Bridge (220)	1,334,938	10.024	46,848
Special Alcohol & Drugs (238)	0		0
Special Bridge (240)	0		0
EMS (375)	291,845	2.191	10,242
0			0
0			0
0			0
TOTAL	7,706,999	57.869	270,467

2024 July 1 Valuation: 133,179,966

Valuation Factor: 133,179.966

Neighborhood Revitalization Subj to Rebate: 4,673,745

Neighborhood Revitalization factor: 4,673.745

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2025

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Bourbon County

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Non-Budgeted Funds-C	91,185						
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						Revenue Neutral Rate **	*56.761*
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Revenue Bonds	0	0	0
Other	0	0	0
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Total	9,730,593	8,858,026	9,230,605

*Tax rates are expressed in mills

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

Susan E. Walker
CFO

Publication Date: August 31, 2024