State of Kansas
County

CERTIFICATE

2015

To the Clerk of BOURBON COUNTY, KANSAS, State of Kansas
We, the undersigned, officers of
BOURBON COUNTY, KANSAS
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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2015 Adopted Budget: Budget Authority for Expenditures	2015 Adopted Budget: Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	4,163,816	3,119,380	34.201
Debt Service	10-113				
Road & Bridge	79-1946	8	2,303,111	856,203	9.388
Appraisers	19-436	9	261,362	215,967	2.368
Noxious Weed	2-1318	9	148,153	81,609	.895
Bridge and Culvert	68-1103	10	191,900	195,963	2.149
Election	25-2201a	10	86,150	55,503	.609
Special Bridge	68-1135	11	19,985		0
Special Alcohol	65-4060	12	5,191	2,717	.030
Employee Benefits	12-12,102	12	2,482,850	1,111,315	12.185
Mental Health	19-4004	13	70,000	58,546	.642
Intellectual Disabilities	19-1007	13	55,000	46,641	.512
Comm Emergency Response		14	13,082		
911 Telephone Tax		14			
Road & Bridge Sales Tax		15	1,354,915		
Emergency Man Grant		15	15,000		
Special Park & Recreation		16	8,000		
Landfill		16	215,652		
Sewer District #1		17	70,913		
Sewer District #1 Reserve		17	30,000		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxx	11,495,080	5,743,846	12.979
Budget Summary		36			
Budget Summary2		36a			
Neighborhood Revitalization Rebate			Vote publication required?	No	

County Clerk's Use Only
91206760
Nov 1, 2014 Total Assessed Valuation

Assisted by:
Diehl, Banwart, Bolton, CPAs, PA
Terence L. Sercer, CPA
Address:
7 1/2 East Wall Street
Fort Scott, KS. 66701
Email:
cpasercer@dbbjb.com

Attest: 9-8
Lindee Mason
County Clerk

COUNTY CLERK OF BOURBON COUNTY KANSAS

R. Allen Warren
Governing Body

BOURBON COUNTY, KANSAS 2015

CERTIFICATE (2)

Other County		Page No.	2015 Proposed Budget: Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Rural Fire District #3	19-3610	20	265,993	204,912		
Avondale	17-1330	21	820	816		
Barnesville	17-1330	22	3,025	2,564		
Centterville-West Plains	17-1330	23	7,361	6,096		
Chapel Grove	17-1330	24	2,350	2,116		
Clarksburg	17-1330	25	6,525	5,074		
Dayton	17-1330	26	2,500	1,388		
Glendale	17-1330	27	2,091	1,632		
Lath Branch	17-1330	28	1,989	1,200		
Maple Grove	17-1330	29	3,550	2,447		
Osaga	17-1330	30	2,450	2,238		
Pleasant View	17-1330	31	4,540	3,787		
Rosedale	17-1330	32	4,253	2,101		
Tweedy	17-1330	33	2,800	2,720		
West Liberty	17-1330	34	2,700	1,108		
Zion	17-1330	35	1,707	1,519		
TOTALS		xxxxxx	314,654	241,718		0.000

BOURBON COUNTY, KANSAS

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ $	5,725,093
2. Debt service levy in 2014 budget	- $	0
3. Tax levy excluding debt service	$	5,725,093

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:		+	491,125
5. Increase in personal property for 2014:			
5a. Personal property 2014	+ 3,367,121		
5b. Personal property 2013	- 4,535,495		
5c. Increase in personal property (5a minus 5b)		+	0 (Use Only if > 0)
6. Valuation of property that has changed in use during 2014:			0
7. Total valuation adjustment (sum of 4, 5c, and 6)			491,125
8. Total estimated valuation July 1,2014	91,049,694		
9. Total valuation less valuation adjustment (8 minus 7)			90,558,569
10. Factor for increase (7 divided by 9)			0.00542

11. Amount of increase (10 times 3)	+ $	31,049
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	5,756,142
13. Debt service levy in this 2015 budget		0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		5,756,142
15. Consumer Price Index for all urban consumers for calendar year 2013		1.50%
16. Consumer Price Index adjustment (3 times 15)	$	85,876
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	5,842,018

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper anc attach a copy of the published notice to this budget.

BOURBON COUNTY, KANSAS

2015

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015			
		MVT	RVT	16/20M Veh	Watercraft
General	3,246,806	441,297	4,614	25,751	4,682
Debt Service					
Road & Bridge	765,045	103,983	1,087	6,068	1,103
Appraisers	185,800	25,253	264	1,474	268
Noxious Weed	63,686	8,656	90	505	92
Bridge and Culvert	26,183	3,559	37	208	38
Election	67,956	9,236	97	539	98
Special Bridge	79,376	10,789	113	630	115
Special Alcohol	2,731	371	4	22	4
Employee Benefits	1,184,193	160,952	1,683	9,392	1,708
Mental Health	57,542	7,821	82	456	83
Intellectual Disabilities	45,775	6,222	65	363	66
TOTAL	5,725,093	778,139	8,136	45,408	8,256

County Treas Motor Vehicle Estimate 778,139

County Treasurers Recreational Vehicle Estimate 8,136

County Treasurers 16/20M Vehicle Estimate 45,408

County Treasurers Watercraft Tax Estimate 8,256

Motor Vehicle Factor 0.13592

Recreational Vehicle Factor 0.00142

16/20M Vehicle Factor 0.00793

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Computer Equip Reserv	3,840	10,000	-	19-119
General	Gneral Equip Reserve	16,125	10,000	5,000	19-119
General	Capital Improvement	112,875	20,000	10,000	19-120
Road and Bridge	Special Road Machinery	67,229	-	-	68-141g
Special Bridge	Special Road Machinery	52,588	-	-	68-141g
Sewer District #1	Sewer District #1 Reserv	10,000	10,000	10,000	12-631o
	Total	262,657	50,000	25,000	
	Adjustments*				
	Adjusted Totals	262,657	50,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
County Series 2013	6/1/2013	1/1/2023	3.00	190,000	190,000	1/1	1/1	5,792	19,000	4,794	17,000
Sewer District #1											
Series 2012A	9/26/2012	11/1/2052	2.75	700,177	700,177	11/1	11/1	19,255	9,177	19,003	10,000
Series 2012B	9/26/2012	11/1/2052	2.75	44,756	44,756	11/1	11/1	1,231	756	1,210	700
Total G.O. Bonds					**934,933**			**26,278**	**28,933**	**25,006**	**27,700**
Revenue Bonds:											
Total Revenue Bonds					**0**			-	-	-	-
Other:											
Total Other					**0**			-	-	-	-
Total Indebtedness					**934,933**			**26,278**	**28,933**	**25,006**	**27,700**

Debt Service Paid From:				
General Fund	5,792	19,000	4,794	17,000
Sewer District	20,486	9,933	20,213	10,700
	26,278	28,933	25,007	27,700

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 1,2014	Payments Due 2014	Payments Due 2015
2 Komatsu GD655-3E0 Graders	10/3/2011	60	3.000%	242,166	141,043	49,550	49,550
2 Cat 12H Motor Graders	8/9/2011	84	3.300%	293,000	216,124	47,305	47,306
Screen crusher	12/19/2011	132	4.000%	281,849	247,330	34,698	34,698
Sterling tractor & trailer	1/20/2012	84	3.500%	60,020	48,513	9,788	9,788
Generator & trailer	4/9/2012	84	3.500%	49,097	37,152	7,495	7,495
2012 Freightliner	10/19/2012	84	3.000%	136,410	118,642	21,783	21,783
Hyundia Excavator	11/15/2012	84	3.000%	122,675	106,696	19,589	19,589
New Holland Backhoe	11/15/2012	84	3.000%	74,140	64,483	11,839	11,839
Hyundai rubber tire escavator	12/14/2012	84	3.000%	75,000	65,231	11,977	11,977
Gehl Trackloader	1/11/2013	60	2.500%	27,000	21,868	5,783	5,783
2 Freightliner dump trucks	3/29/2013	84	3.000%	281,862	263,677	45,014	45,014
2013 Silverado-Appraiser	10/19/2012	60	2.500%	15,000	12,149	3,213	3,213
Sheriff's vehicles 3 explorers	2/10/2014	60	2.380%	91,848	0	14,715	19,620
Sheriff's vehicles 1 Expl, 2 Rams	2/28/2014	60	2.380%	87,168	0	13,950	18,600
Road Grader	4/1/2014	108	3.190%	122,875	0	0	15,974
				Totals	**1,342,907**	**296,700**	**322,230**

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

Payments paid out of the following fund:

General Fund-sheriff	28,665	38,220
Appraisers Fund	3,213	3,213
Road and Bridge	264,821	280,797
Totals	296,699	322,230
	1	(0)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	34,910	31,760	165,439
Receipts:			
Ad Valorem Tax	2,713,553	3,149,402	xxxxxxxxxxxxxxxxx
Delinquent Tax	161,737	110,000	110,000
Motor Vehicle Tax	396,349	364,290	441,297
Recreational Vehicle Tax		4,117	4,614
16/20M Vehicle Tax		24,256	25,751
Watercraft Tax			4,682
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	1,030	1,500	1,500
In Lieu of Taxes (IRB)	3,785	2,795	2,795
Interest and Fees on Taxes	139,851	140,000	140,000
Franchise Tax	4	0	0
Grants- Coroner	1,824	1,400	1,400
Grants- GAL	16,273	17,000	17,000
Grants- Emergency Preparedness	432	0	0
Grants- LEPP	0	0	0
Treasurer's Motor Vehicle Fees	2,644	2,000	2,000
Recording Fees	31,047	29,000	29,000
Mortgage Registration Fees	114,221	95,000	90,000
Sheriff's Fees	26,044	12,564	0
Licenses and Other Fees	29,844	30,000	30,000
Sales of property		0	
Leases	1,680	1,500	1,500
Proceeds from Capital Lease		0	
Reimbursements from-			
Diversion Coordinator	5,053	12,000	12,000
Correctional Center	0	1,000	1,000
Other	67,220	40,000	40,000
Sewer District			
Insurance Reimbursement	0	0	0
Interest on Idle Funds	11,002	11,000	11,000
Miscellaneous	14,772	12,000	12,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,738,365**	**4,060,824**	**977,539**
Resources Available:	**3,773,275**	**4,092,584**	**1,142,978**

BOURBON COUNTY, KANSAS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	3,773,275	4,092,584	1,142,978
Expenditures:			
County Commissioners	69,460	71,600	72,235
County Clerk	82,737	86,100	97,444
County Treasurer	94,741	100,721	104,812
County Attorney	222,234	249,955	293,997
Register of Deeds	69,820	75,200	86,087
Sheriff	432,289	543,355	574,182
Courthouse General	497,795	585,572	637,488
County Coroner	36,610	25,000	25,000
Correctional Center	972,331	964,281	980,664
District Court	211,589	223,600	237,293
Emergency Preparedness	56,872	62,900	68,139
Information Technology	154,683	175,573	180,183
Dispatch	50,000	50,000	50,000
Juvenile Detention	70,382	100,000	95,586
Ambulance	293,520	295,338	295,338
Appropriations- Econocmic Development	40,000	40,000	41,500
Appropriations- Health Board	80,750	80,750	80,750
Appropriations- Elderly	51,300	47,500	47,500
Appropriations- Conservation District	40,000	38,000	38,000
Appropriations- Fair Board	12,250	11,250	11,250
Appropriations- Paw Prints	2,000	1,500	1,500
Appropriations- Historical Society	2,850	2,350	2,350
Appropriations- Red Cross	2,280	1,500	1,500
Contingency	14,209	11,000	78,947
LEPP	35,474	41,100	44,071
Appropriations- Family Peace Initiative	12,500	3,000	3,000
0	0	0	0
Operating Transfers to Other Funds	132,840	40,000	15,000
0	0	0	0
0	0	0	0
Subtotal	3,741,515	3,927,145	4,163,816
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,741,515**	**3,927,145**	**4,163,816**
Unencumbered Cash Balance Dec 31	31,760	165,439	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	4,100,610	3,983,644	4,163,816
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,163,816
		Tax Required	3,020,838
	Delinquent Comp Rate:	5.0%	98,542
		Amount of 2014 Ad Valorem Tax	3,119,380

BOURBON COUNTY, KANSAS 2015

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
County Commissioners			
Salaries	61,761	63,500	64,135
Contractual	6,571	7,500	7,500
Commodities	1,128	600	600
Capital Outlay	0	0	0
Total	69,460	71,600	72,235
County Clerk			
Salaries	76,767	76,500	89,344
Contractual	2,574	7,100	5,490
Commodities	2,176	2,500	2,610
Capital Outlay	1,220	0	0
Total	82,737	86,100	97,444
County Treasurer			
Salaries	81,555	81,212	84,662
Contractual	8,305	16,528	15,850
Commodities	4,881	2,981	4,300
Capital Outlay	0	0	0
Total	94,741	100,721	104,812
County Attorney			
Salaries	188,032	211,500	254,512
Contractual	20,397	26,470	28,130
Commodities	2,648	5,000	5,000
Capital Outlay	11,157	6,985	6,355
Total	222,234	249,955	293,997
Register of Deeds			
Salaries	63,275	68,000	78,987
Contractual	4,702	5,200	4,350
Commodities	1,843	2,000	2,250
Capital Outlay	0	0	500
Total	69,820	75,200	86,087
Sheriff			
Salaries	320,323	318,200	385,556
Contractual	39,906	88,459	54,759
Commodities	75,812	96,400	82,887
Insurance reimbursements	(40,338)	0	0
Capital Outlay	0	11,631	5,500
New Lease purchase for new vehicle	0	0	7,260
Debt Service on Lease Purchase	36,586	28,665	38,220
Total	432,289	543,355	574,182
Courthouse General			
Salaries	57,188	63,500	55,348
Contractual	640,612	407,280	440,346
Contractual-Neighborhood revitalization	17,126	30,000	60,000
Commodities	82,869	60,000	60,000
Insurance reimbursements	(300,000)	0	0
Debt Service GO Bonds - Principal	0	19,000	17,000
Debt Service GO Bonds - Interest	0	5,792	4,794
Total	497,795	585,572	637,488
County Coroner			
Contractual	36,610	25,000	25,000
Total	36,610	25,000	25,000
Total - Page 7b	**1,505,686**	**1,737,503**	**1,891,245**

BOURBON COUNTY, KANSAS 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Correctional Center			
Salaries	550,452	516,271	551,462
Contractual	314,312	240,410	277,192
Commodities	110,603	157,600	144,510
Insurance reimbursements	(3,036)	0	0
Capital Outlay	0	50,000	7,500
Total	972,331	964,281	980,664
District Court			
Salaries	20,863	19,300	19,493
Contractual	165,327	174,800	192,300
Commodities	25,399	28,000	24,000
Capital Outlay	0	1,500	1,500
Total	211,589	223,600	237,293
Emergency Preparedness			
Salaries	20,827	33,900	34,239
Contractual	15,784	18,000	19,800
Commodities	6,171	11,000	12,100
Insurance reimbursements	(1,405)	0	0
Capital Outlay	15,495	0	2,000
Total	56,872	62,900	68,139
Information Technology			
Salaries	45,378	47,300	47,773
Contractual	82,682	104,923	110,675
Commodities	10,931	15,850	14,910
Capital Outlay	15,692	7,500	6,825
Total	154,683	175,573	180,183
Dispatch			
Contractual	50,000	50,000	50,000
Total	50,000	50,000	50,000
Juvenile Detention			
Contractual	70,382	100,000	95,586
Total	70,382	100,000	95,586
Ambulance			
Contractual	293,520	295,338	295,338
Total	293,520	295,338	295,338
Appropriations- Econocmic Development			
Bourbon County Economic Development	40,000	20,000	20,000
Fort Scott City Golf Course	0	20,000	20,000
ROZ Program	0	0	1,500
Total	40,000	40,000	41,500
Total - Page7c	**1,849,377**	**1,911,692**	**1,948,703**

BOURBON COUNTY, KANSAS 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Appropriations- Health Board			
Appropriations- Health Board	80,750	80,750	80,750
Total	80,750	80,750	80,750
Appropriations- Elderly			
Appropriations- Meals on Wheels	51,300	45,600	45,600
Appropriations- SEKAAA		1,900	1,900
Total	51,300	47,500	47,500
Appropriations- Conservation District			
Appropriations- Conservation District	40,000	38,000	38,000
Total	40,000	38,000	38,000
Appropriations- Fair Board			
Appropriations- Fair Board	12,250	11,250	11,250
Total	12,250	11,250	11,250
Appropriations- Paw Prints			
Appropriations- Paw Prints	2,000	1,500	1,500
Total	2,000	1,500	1,500
Appropriations- Historical Society			
Appropriations- Historical Society	2,850	2,350	2,350
Total	2,850	2,350	2,350
Appropriations- Red Cross			
Appropriations- Red Cross	2,280	1,500	1,500
Total	2,280	1,500	1,500
Contingency			
Other-Murder Trial	14,209	10,000	57,000
Other	0	1,000	21,947
Total	14,209	11,000	78,947
Total - Page7d	**205,639**	**193,850**	**261,797**

BOURBON COUNTY, KANSAS 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
LEPP			
Salaries	33,291	34,600	34,946
Contractual	934	2,000	2,500
Commodities	4,234	4,500	5,625
Insurance reimbursements	(2,985)		
Capital Outlay	0	0	1,000
Total	35,474	41,100	44,071
Appropriations- Family Peace Initiative			
Appropriations- Family Peace Initiative	12,500	3,000	3,000
Total	12,500	3,000	3,000
Total	0	0	0
Operating Transfers to Other Funds			
Computer Equipment Reserve Fund	3,840	10,000	0
General Equipment Reserve	16,125	10,000	5,000
Capital Improvement	112,875	10,000	5,000
Capital Improvement	0	10,000	5,000
Total	132,840	40,000	15,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	**180,814**	**84,100**	**62,071**

BOURBON COUNTY, KANSAS 2015

FUNDPAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page7b	1,505,686	1,737,503	1,891,245
Total - Page 7c	1,849,377	1,911,692	1,948,703
Total - Page7d	205,639	193,850	261,797
Total - Page7e	180,814	84,100	62,071
Total Detail Expenditures**	**3,741,515**	**3,927,145**	**4,163,816**

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

BOURBON COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	377,026	263,692	225,107
Receipts:			
Ad Valorem Tax	729,798	742,094	xxxxxxxxxxxxxxxxxx
Delinquent Tax	55,778	40,000	40,000
Motor Vehicle Tax	134,545	97,972	103,983
Recreational Vehicle Tax		1,107	1,087
16/20M Vehicle Tax		6,523	6,068
Watercraft Tax			1,103
Special City & County Highway	473,424	476,694	483,773
County Equalization	39,674	38,000	38,000
In lieu of taxes	1,018	658	658
State aid	44,142	0	0
Reimbursements from-			
Other	143,317	80,000	80,000
Road and Bridge Sales Tax Fund	433,042	600,000	500,900
Miscellaneous	7,754	7,000	7,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,062,492**	**2,090,048**	**1,262,572**
Resources Available:	**2,439,518**	**2,353,740**	**1,487,679**
Personal Services	775,273	745,600	846,314
Contractual Services	65,892	127,000	186,000
Commodities	1,022,656	990,000	990,000
Capital Outlay	-	1,212	-
Debt Service on Capital Leases- current	244,776	264,821	280,797
Debt Service on Capital Leases- new capital leases			
Operating Transfers to Other Funds			
Special Road and Machinery	67,229	-	-
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,175,826**	**2,128,633**	**2,303,111**
Unencumbered Cash Balance Dec 31	263,692	225,107	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	2,314,118	1,961,404	2,303,111
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,303,111
		Tax Required	815,432
	Delinquent Comp Rate:	5.0%	40,772
		Amount of 2014 Ad Valorem Tax	856,203

BOURBON COUNTY, KANSAS 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisers**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	37,886	56,218	19,260
Receipts:			
Ad Valorem Tax	209,078	180,226	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,832	8,000	8,000
Motor Vehicle Tax	31,862	28,075	25,253
Recreational Vehicle Tax		317	264
16/20 M Vehicle Tax	0	1,869	1,474
Watercraft Tax	0		268
In Lieu of Taxes	292	160	160
Reimbursements	6,131	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**260,195**	**219,647**	**36,419**
Resources Available:	**298,081**	**275,865**	**55,679**
Expenditures:			
General Government			
Personal services	207,354	217,100	223,199
Contractual services	18,525	18,255	17,900
Commodities	12,735	17,750	17,050
Capital Outlay	36	287	0
Debt Service			
Capital Lease Agreements	3,213	3,213	3,213
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**241,863**	**256,605**	**261,362**
Unencumbered Cash Balance Dec 31	56,218	19,260	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	262,416	256,605	261,362
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,362
		Tax Required	205,683
	Delinquent Comp Rate:	5.0%	10,284
		Amount of 2014 Ad Valorem Tax	215,967

Adopted Budget **Noxious Weed**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,799	17,890	1,932
Receipts:			
Ad Valorem Tax	75,440	61,775	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,802	2,100	2,100
Motor Vehicle Tax	9,489	10,124	8,656
Recreational Vehicle Tax		114	90
16/20 M Vehicle Tax		674	505
Watercraft Tax			92
In lieu of taxes	105	55	55
Reimbursements from Chemical	58,658	56,000	56,000
Miscellaneous	132	1,000	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**147,626**	**131,842**	**68,498**
Resources Available:	**155,425**	**149,732**	**70,430**
Expenditures:			
Personal Services	34,986	35,300	35,653
Contractual Services	4,408	7,500	7,500
Commodities	98,141	105,000	105,000
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**137,535**	**147,800**	**148,153**
Unencumbered Cash Balance Dec 31	17,890	1,932	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	159,008	147,800	148,153
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,153
		Tax Required	77,723
	Delinquent Comp Rate:	5.0%	3,886
		Amount of 2014 Ad Valorem Tax	81,609

BOURBON COUNTY, KANSAS 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bridge and Culvert**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	28,231	2,425	0
Receipts:			
Ad Valorem Tax	30,671	25,398	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,478	1,405	1,405
Motor Vehicle Tax	6,529	4,121	3,559
Recreational Vehicle Tax		47	37
16/20 M Vehicle Tax		274	208
Watercraft Tax			38
In lieu of taxes	42	22	22
Reimbursements	50	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,770**	**31,267**	**5,269**
Resources Available:	**68,001**	**33,692**	**5,269**
Expenditures:			
Salaries			99,885
Contractual Services			2,000
Commodities	65,576	33,692	90,015
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**65,576**	**33,692**	**191,900**
Unencumbered Cash Balance Dec 31	2,425	0	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	73,209	50,000	191,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,900
		Tax Required	186,631
	Delinquent Comp Rate:	5.0%	9,332
		Amount of 2014 Ad Valorem Tax	195,963

Adopted Budget

Election	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,942	23,422	21,162
Receipts:			
Ad Valorem Tax	66,815	65,917	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,636	2,100	2,100
Motor Vehicle Tax	9,781	8,967	9,236
Recreational Vehicle Tax		101	97
16/20 M Vehicle Tax		597	539
Watercraft Tax			98
In lieu of taxes	93	58	58
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,325**	**77,740**	**12,128**
Resources Available:	**84,267**	**101,162**	**33,290**
Expenditures:			
Salaries	29,953	34,200	35,350
Contractual Services	28,192	39,700	40,500
Commodities	2,700	6,100	10,300
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**60,845**	**80,000**	**86,150**
Unencumbered Cash Balance Dec 31	23,422	21,162	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	79,311	80,000	86,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,150
		Tax Required	52,860
	Delinquent Comp Rate:	5.0%	2,643
		Amount of 2014 Ad Valorem Tax	55,503

BOURBON COUNTY, KANSAS 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	28,517	46,518	3,270
Receipts:			
Ad Valorem Tax	141,551	76,995	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,782	5,000	5,000
Motor Vehicle Tax	17,696	19,008	10,789
Recreational Vehicle Tax		215	113
16/20 M Vehicle Tax		1,266	630
Watercraft Tax			115
In lieu of taxes	197	68	68
State Aid	224,370	169,420	0
Reimbursements	382	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**390,978**	**271,972**	**16,715**
Resources Available:	**419,495**	**318,490**	**19,985**
Expenditures:			
Salaries	76,629	93,800	0
Contractual Services	441	2,000	0
Commodities	243,319	50,000	19,985
Capital Outlay	0	169,420	0
Operating Transfers to Other Funds			
Special Road and Machinery	52,588	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**372,977**	**315,220**	**19,985**
Unencumbered Cash Balance Dec 31	46,518	3,270	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	145,800	19,985
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	19,985
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2014 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2014 Ad Valorem Tax	0

BOURBON COUNTY, KANSAS 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-16	-663	0
Receipts:			
Ad Valorem Tax	2,700	2,649	xxxxxxxxxxxxxxxxxx
Delinquent Tax	226	200	200
Motor Vehicle Tax	549	357	371
Recreational Vehicle Tax		4	4
16/20 M Vehicle Tax		24	22
Watercraft Tax			4
In lieu of taxes	4	2	2
Local alcoholic liquor tax	1,030	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,509**	**5,236**	**2,603**
Resources Available:	**4,493**	**4,573**	**2,603**
Expenditures:			
Health and Welfare Appropriations	5,156	4,573	5,191
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,156**	**4,573**	**5,191**
Unencumbered Cash Balance Dec 31	-663	0	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	5,193	5,186	5,191
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,191
See Tab B		Tax Required	2,588
	Delinquent Comp Rate:	5.0%	129
		Amount of 2014 Ad Valorem Tax	2,717

Adopted Budget **Employee Benefits**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	94,145	247,548	236,701
Receipts:			
Ad Valorem Tax	1,277,675	1,148,667	xxxxxxxxxxxxxxxxxx
Delinquent Tax	68,459	43,000	43,000
Motor Vehicle Tax	176,660	171,528	160,952
Recreational Vehicle Tax		1,938	1,683
16/20 M Vehicle Tax		11,421	9,392
Watercraft Tax			1,708
In lieu of taxes	1,782	1,019	1,019
Reimbursements	978,028	970,000	970,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,502,604**	**2,347,573**	**1,187,754**
Resources Available:	**2,596,749**	**2,595,121**	**1,424,455**
Expenditures:			
Social Security	204,661	208,700	223,400
KPERS Retirement	229,831	240,400	275,100
Unemployement	100,184	25,100	100,130
Health	1,736,792	1,791,720	1,791,720
Other Insurance	5,993	7,500	7,500
Workers Compensation	71,740	85,000	85,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,349,201**	**2,358,420**	**2,482,850**
Unencumbered Cash Balance Dec 31	247,548	236,701	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	2,472,006	2,358,420	2,482,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,482,850
		Tax Required	1,058,395
	Delinquent Comp Rate:	5.0%	52,920
		Amount of 2014 Ad Valorem Tax	1,111,315

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,678	6,530	3,551
Receipts:			
Ad Valorem Tax	61,853	55,816	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,024	2,200	2,200
Motor Vehicle Tax	9,889	8,309	7,821
Recreational Vehicle Tax		94	82
16/20 M Vehicle Tax		553	456
Watercraft Tax			83
In lieu of taxes	86	49	49
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,852**	**67,021**	**10,691**
Resources Available:	**81,530**	**73,551**	**14,242**
Expenditures:			
Appropriations to Mental Health Board	75,000	70,000	70,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,000**	**70,000**	**70,000**
Unencumbered Cash Balance Dec 31	6,530	3,551	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	75,000	70,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	55,758
	Delinquent Comp Rate:	5.0%	2,788
		Amount of 2014 Ad Valorem Tax	58,546

Adopted Budget **Intellectual Disabilities**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	4,317	4,423	2,225
Receipts:			
Ad Valorem Tax	46,695	44,402	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,128	1,600	1,600
Motor Vehicle Tax	7,718	6,272	6,222
Recreational Vehicle Tax		71	65
16/20 M Vehicle Tax		418	363
Watercraft Tax			66
In lieu of taxes	65	39	39
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,606**	**52,802**	**8,355**
Resources Available:	**61,923**	**57,225**	**10,580**
Expenditures:			
Appropriations to Tri Valley	57,500	55,000	55,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,500**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 31	4,423	2,225	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	57,500	55,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	44,420
	Delinquent Comp Rate:	5.0%	2,221
		Amount of 2014 Ad Valorem Tax	46,641

BOURBON COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Comm Emergency Response**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	207	3,082	3,082
Receipts:			
Grant	2,875	0	10,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,875**	**0**	**10,000**
Resources Available:	**3,082**	**3,082**	**13,082**
Expenditures:			
Contractual		0	13,082
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**13,082**
Unencumbered Cash Balance Dec 31	3,082	3,082	0
2013/2014/2015 Budget Authority Amount:	66,608	25,000	13,082

Adopted Budget

911 Telephone Tax	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-4,355	0	0
Receipts:			
911 Telephone Tax	4,355	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,355**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	40,000	10,000	0

BOURBON COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge Sales Tax**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	855,691	919,301	369,301
Receipts:			
Sales Tax	1,064,135	1,050,000	1,050,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,064,135**	**1,050,000**	**1,050,000**
Resources Available:	**1,919,826**	**1,969,301**	**1,419,301**
Expenditures:			
Personal Services	0	4,300	0
Contractual Services	7,018	20,000	20,000
Commodities	550,465	975,700	834,015
Capital Outlay	0	0	0
Reimbursment- Road and Bridge	433,042	600,000	500,900
Debt Service			
Lease purchase agreements	10,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,000,525**	**1,600,000**	**1,354,915**
Unencumbered Cash Balance Dec 31	919,301	369,301	64,386
2013/2014/2015 Budget Authority Amount:	1,129,109	1,108,315	1,354,915

See Tab C

Adopted Budget

Emergency Man Grant	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-5,694	-10,122	0
Receipts:			
Grant	14,077	25,122	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,077**	**25,122**	**15,000**
Resources Available:	**8,383**	**15,000**	**15,000**
Expenditures:			
Contractual Services		15,000	15,000
Commodities	18,505		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,505**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	-10,122	0	0
2013/2014/2015 Budget Authority Amount:	28,714	15,000	15,000

See Tab B

BOURBON COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Recreation**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,021	6,526	6,026
Receipts:			
Local Alcoholic Liquor Tax	1,030	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,030**	**2,000**	**2,000**
Resources Available:	**7,051**	**8,526**	**8,026**
Expenditures:			
Contractual Services	525	2,500	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**525**	**2,500**	**8,000**
Unencumbered Cash Balance Dec 31	6,526	6,026	26
2013/2014/2015 Budget Authority Amount:	3,500	6,500	8,000

Adopted Budget

Landfill	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	74	106,425	103,725
Receipts:			
User Fees	337,447	175,000	166,000
Reimbursements	9,265	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**346,712**	**175,000**	**166,000**
Resources Available:	**346,786**	**281,425**	**269,725**
Expenditures:			
Personal services	66,137	67,700	71,902
Contractual services	32,894	10,000	60,000
Commodities	131,330	100,000	50,000
Captial outlay			30,000
Debt service			0
Lease purchase agreements	10,000	0	3,750
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**240,361**	**177,700**	**215,652**
Unencumbered Cash Balance Dec 31	106,425	103,725	54,073
2013/2014/2015 Budget Authority Amount:	283,837	197,700	215,652

BOURBON COUNTY, KANSAS 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District #1**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	39,246	55,127	61,708
Receipts:			
User Fees	73,292	74,000	74,000
Interest on Idle Funds			
Miscellaneous	74	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,366**	**74,000**	**74,000**
Resources Available:	**112,613**	**129,127**	**135,708**
Expenditures:			
Operating Expenses	27,000	27,000	30,000
Debt Service on Bonds			
Principal	0	9,933	10,700
Interest	20,486	20,486	20,213
Transfer to Sewer Reserve Fund	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,486**	**67,419**	**70,913**
Unencumbered Cash Balance Dec 31	55,127	61,708	64,795
2013/2014/2015 Budget Authority Amount:	0	0	70,913
	See Tab A	**See Tab C**	

Adopted Budget

Sewer District #1 Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	10,000	20,000
Receipts:			
Transfer in from Sewer District #1 Fund	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**10,000**	**20,000**	**30,000**
Expenditures:			
Capital Outlay	0	0	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**30,000**
Unencumbered Cash Balance Dec 31	10,000	20,000	0
2013/2014/2015 Budget Authority Amount:	0	0	30,000

BOURBON COUNTY, KANSAS

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name: Computer Equipment Reserve		(2) Fund Name: Road & Bridge Improvement		(3) Fund Name: Noxious Weed Equipment		(4) Fund Name: Special Road Machinery		(5) Fund Name: Capital Improvments		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,544	Cash Balance Jan 1	55	Cash Balance Jan 1	119	Cash Balance Jan 1	393	Cash Balance Jan 1	0	16,111
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers						Operating Transfers		Proceeds from-		
General Fund	3,840					Road and Bridge	67,229	Capital Leases	190,000	
						Special Bridge	52,588			
								Operating Transfers		
						Emergency Prep Grant	9,022	General Fund	112,875	
						Reimbursements	29,999			
Total Receipts	3,840	Total Receipts	0	Total Receipts	0	Total Receipts	158,838	Total Receipts	302,875	465,553
Resources Available:	19,384	Resources Available:	55	Resources Available:	119	Resources Available:	159,231	Resources Available:	302,875	481,664
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	7,818							Capital Outlay	161,850	
Total Expenditures	7,818	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	161,850	169,668
Cash Balance Dec 31	11,566	Cash Balance Dec 31	55	Cash Balance Dec 31	119	Cash Balance Dec 31	159,231	Cash Balance Dec 31	141,025	**311,996** **
										311,996 **

**Note: These two block figures should agree.

BOURBON COUNTY, KANSAS

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name: General Equipment Reserve		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers										
General Fund	16,125									
Total Receipts	16,125	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	16,125
Resources Available:	16,125	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	16,125
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	16,125	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**16,125** **
										16,125 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of

BOURBON COUNTY, KANSAS

will meet on September 8, 2014 at 10:00 A.M. at County Courthouse, Commissioners' meeting room 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 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

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

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	3,741,515	31.148	3,927,145	35.776	4,163,816	3,119,380	34.260
Road & Bridge	2,175,826	8.377	2,128,633	8.430	2,303,111	856,203	9.404
Appraisers	241,863	2.400	256,605	2.047	261,362	215,967	2.372
Noxious Weed	137,535	0.866	147,800	0.702	148,153	81,609	0.896
Bridge and Culvert	65,576	0.352	33,692	0.289	191,900	195,963	2.152
Election	60,845	0.767	80,000	0.749	86,150	55,503	0.610
Special Bridge	372,977	1.625	315,220	0.875	19,985	0	0.000
Special Alcohol	5,156	0.031	4,573	0.030	5,191	2,717	0.030
Employee Benefits	2,349,201	14.666	2,358,420	13.049	2,482,850	1,111,315	12.206
Mental Health	75,000	0.710	70,000	0.634	70,000	58,546	0.643
Intellectual Disabilities	57,500	0.536	55,000	0.504	55,000	46,641	0.512
Comm Emergency Response					13,082		
911 Telephone Tax							
Road & Bridge Sales Tax	1,000,525		1,600,000		1,354,915		
Emergency Man Grant	18,505		15,000		15,000		
Special Park & Recreation	525		2,500		8,000		
Landfill	240,361		177,700		215,652		
Sewer District #1	57,486		67,419		70,913		
Sewer District #1 Reserve					30,000		
Non-Budgeted Funds-A	169,668						
Non-Budgeted Funds-B							
Totals	10,770,064	61.478	11,239,707	63.085	11,495,080	5,743,846	63.085
Less: Transfers	262,657		50,000		25,000		
Net Expenditure	10,507,407		11,189,707		11,470,080		
Total Tax Levied	5,626,585		5,725,093		xxxxxxxxxxxxxxxxx		
Assessed Valuation	91,540,246		90,827,206		91,049,694		

Outstanding Indebtedness, January 1,	2012	2013	2014
G.O. Bonds	751,000	744,933	934,933
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	1,697,268	1,308,745	1,342,907
Total	2,448,268	2,053,678	2,277,840

*Tax rates are expressed in mills

Kendell Mason
Clerk

BOURBON COUNTY, KANSAS

2015

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	July 1, 2014 Estimated Valuation	Est. Tax Rate*
Rural Fire District #3	211,066	8.082	264,905	8.141	265,993	204,912	27,469,199	7.460
Avondale	540	2.459	692	3.528	820	739	199,372	3.707
Barnesville	2,275	2.387	2,500	1.934	3,025	2,564	820,898	3.123
Centerville-West Plains	6,461	0.106	6,161	0.294	7,361	6,096	3,008,791	2.026
Chapel Grove	2,100	3.620	2,100	3.096	2,350	2,116	595,899	3.551
Clarksburg	4,797	2.109	6,054	1.998	6,525	4,389	2,505,151	1.752
Dayton	1,932	2.628	2,200	1.962	2,500	1,388	622,538	2.230
Glendale	1,988	2.670	1,988	2.655	2,091	1,632	614,914	2.654
Lath Branch	2,470	1.160	2,470	0.705	1,989	1,200	1,681,696	0.714
Maple Grove	2,812	0.592	3,550	0.490	3,550	2,447	1,921,960	1.273
Osaga	2,876	0.790	2,024	0.879	2,450	2,238	1,677,564	1.334
Pleasant View	4,303	1.301	4,440	1.195	4,540	3,514	1,283,296	2.738
Rosedale	2,877	1.160	3,852	1.093	4,253	2,101	1,922,643	1.093
Tweedy	2,336	1.168	1,401	1.064	2,800	2,720	1,230,271	2.211
West Liberty	2,334	0.954	2,410	1.756	2,700	1,108	1,139,864	0.972
Zion	2,897	2.104	1,380	1.968	1,707	1,519	515,377	2.947
Totals	254,064	33.290	308,127	32.758	314,654	240,683		39.785

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