



Bourbon County, KS Financial Report

1st Quarter 2024

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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

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



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

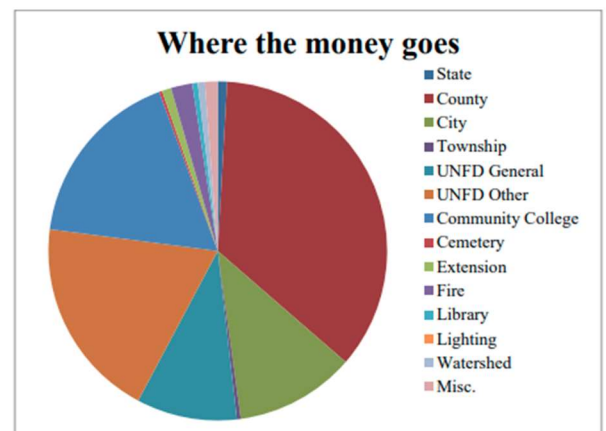
Bourbon County Distribution

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%

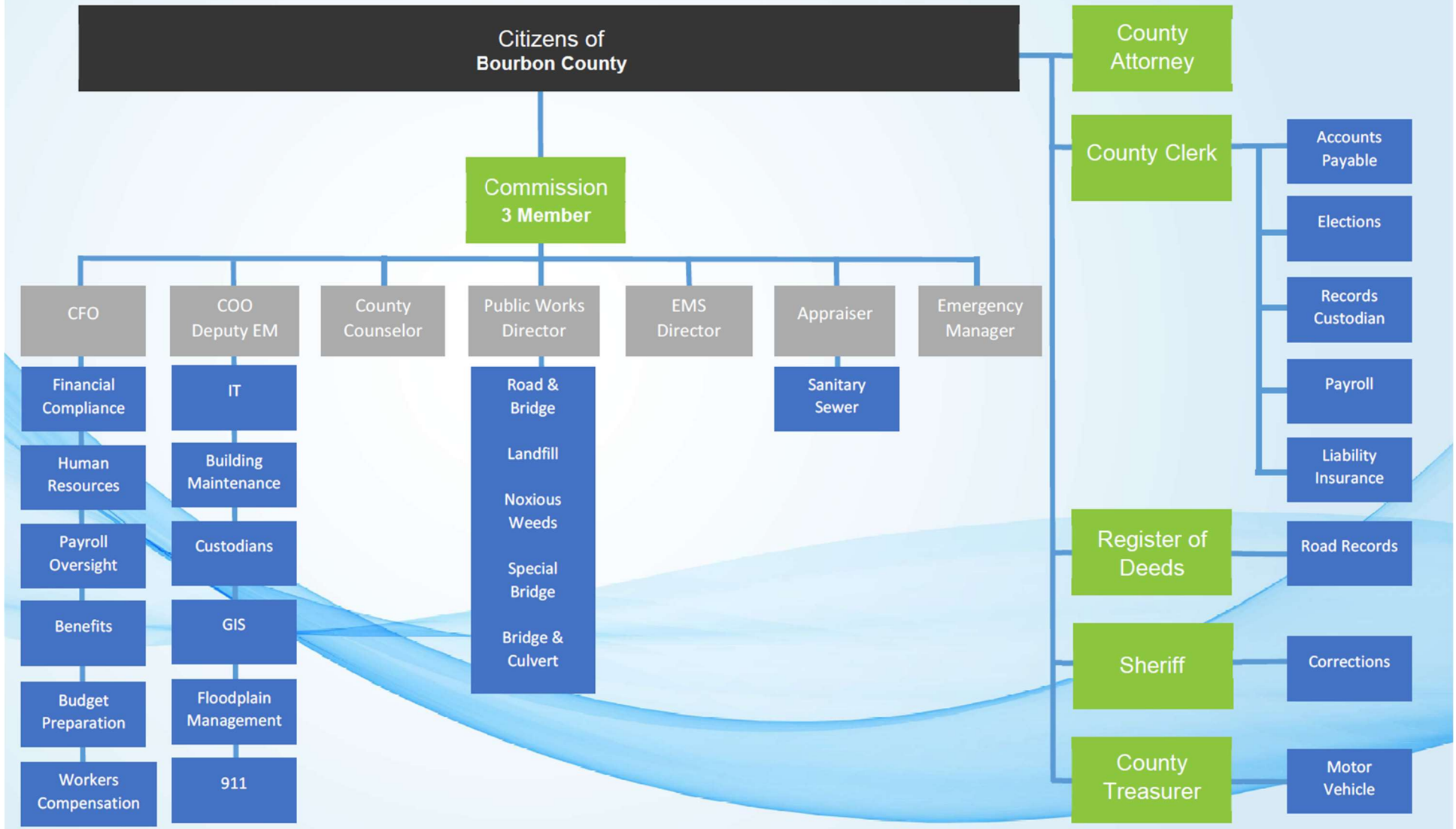


The proposed Budget for 2024 is \$17,964,165 for all departments. Approximately \$7.5 million of revenue comes from property tax and in 2023 \$2.7 million was received in Sales/Use tax.

Chart Displaying How the Property Tax Dollars Are Distribute



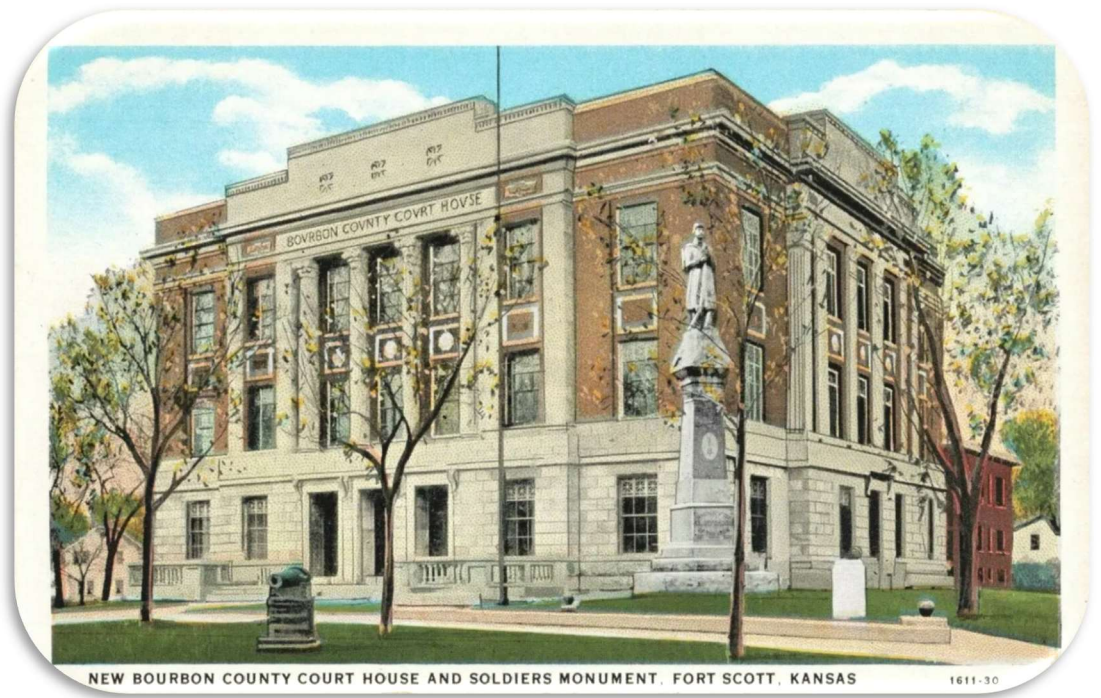
Bourbon County Organizational Chart



Bourbon County, KS Elected Officials

Phone number of County Elected Officials is 620-223-3800 unless otherwise noted.

County Commissioner-District 1	Vacant	(620) 223-3800 ext. 110
County Commissioner-District 2	Jim Harris	(620) 223-3800 ext. 112
County Commissioner-District 3	Clifton Beth	(620)223-3800 ext.111
County Clerk	Jennifer Hawkins	(620)223-3800 ext.191 Fax (620)223-5832
County Treasurer	Patty Love	(620)223-3800 ext. 192 Fax (620)223-3444
Register of Deeds	Lora Holdridge	(620)223-3800 ext. 140 Fax (620)223-5241
County Attorney	Tiana McElroy	(620)223-2910 Fax (620)223-3781
Sheriff	Bill Martin	(620)223-1440 Fax (620)223-0055



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 Liquor 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



General Fund

This report summarizes the activities of the major operating funds for Bourbon County, and is not meant to be inclusive of all financial transactions for every fund. The report is to provide the residents with an overview of Bourbon County's financial performance and opportunities.

General Fund	Budget	2023 1st Qtr		2024 1st Qtr		
		Actual	% of Budget	Budget	% of Budget	
Beginning Cash Balance		\$ 751,181.07		\$ 583,961.37		
Revenue	\$ 2,344,378.00	\$ 1,016,757.11	43.37%	\$ 2,738,785.00	\$ 1,207,491.86	44.09%
Expenditures	\$ 2,984,495.00	\$ 758,538.52	25.42%	\$ 3,049,426.00	\$ 748,753.57	24.55%
Revenue Less Expenditures	\$ (640,117.00)	\$ 258,218.59		\$ (310,641.00)	\$ 458,738.29	
PY Enc/Adj/AP in process		\$ (1,592.31)			\$ 85,188.52	
Cash Balance YTD		\$ 1,010,991.97			\$ 957,511.14	

Table 1

In measuring financial performance, the review of collections and spending of resources through the current period compared to the prior fiscal year can identify weaknesses and opportunities. For the 1st quarter of 2024, revenues and expenditures are performing as expected.

- Revenue Collections are .72% higher than the prior year as a percent of the budget
- Expenditures are .86% lower than the prior year as a percent of the budget
- Cash Balances YTD are 5.29% lower than the prior year

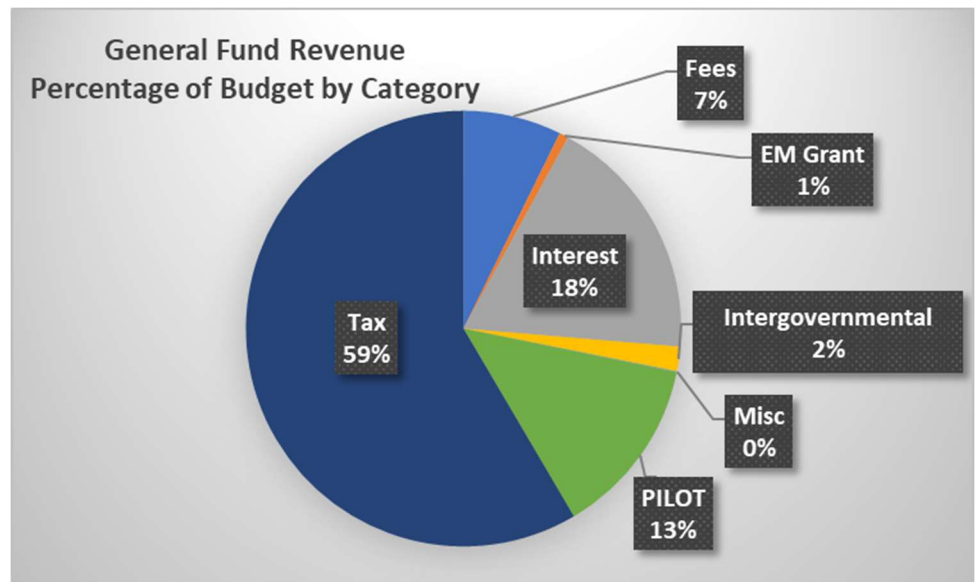


Table 2

The county General Fund is the principal operating account of Bourbon County. Revenue is received from property taxes, motor vehicle taxes, fees, intergovernmental revenue, PILOT, and an emergency management grant. This fund is used to support general operations for the County Commission, County Clerk, County Treasurer, County Attorney, Register of Deeds, courthouse building and maintenance, Finance, County Counselor, District Court, Emergency Management, Information Technology, special appropriations, and intergovernmental agreements.

General Fund

Revenue Category	Budget	2024 YTD Actual Q1	% Revenue Collected
Fees	\$ 199,750.00	\$ 43,908.18	21.98%
EM Grant	\$ 18,776.00	\$ 22,196.00	118.21%
Interest	\$ 502,500.00	\$ 194,598.55	38.73%
Intergovernmental	\$ 50,000.00	\$ 1,848.29	3.70%
Miscellaneous	\$ 1,500.00	\$ 3.00	0.20%
PILOT	\$ 365,000.00	\$ -	0.00%
Taxes	\$ 1,601,259.00	\$ 944,937.84	59.01%
Grand Total	\$ 2,738,785.00	\$ 1,207,491.86	44.09%

Table 3

Tax Revenue collections are 59% of the 2024 budget as shown in Table 3. Distributions are made by the County Treasurer to taxing entities January 20th, March 20th, June 5th, September 20th, and October 31st with the two largest distributions being in January and June. The County has collected 59.01% as shown in Table 2.

Emergency Manager Grant had an increase for 2024 of \$3,420. These grant funds are used to cover part of the wages of the emergency manager. (Table 4)

Interest Income in 2024 is up over 2023 \$69,863.90. (Table 4)

Revenue Category	2023 YTD Actual Q1	2024 YTD Actual Q1	Increase/ (Decrease)
Fees	\$ 134,430.34	\$ 43,908.18	\$ (90,522.16)
EM Grant	\$ 18,776.00	\$ 22,196.00	\$ 3,420.00
Interest	\$ 124,734.65	\$ 194,598.55	\$ 69,863.90
Intergovernmental	\$ -	\$ 1,848.29	\$ 1,848.29
Miscellaneous	\$ 546.28	\$ 3.00	\$ (543.28)
PILOT	\$ -	\$ -	\$ -
Taxes	\$ 786,755.89	\$ 944,937.84	\$ 158,181.95
Reimbursement	\$ 41,513.95	\$ -	\$ (41,513.95)
Grand Total	\$ 1,106,757.11	\$ 1,207,491.86	\$ 100,734.75

Table 4

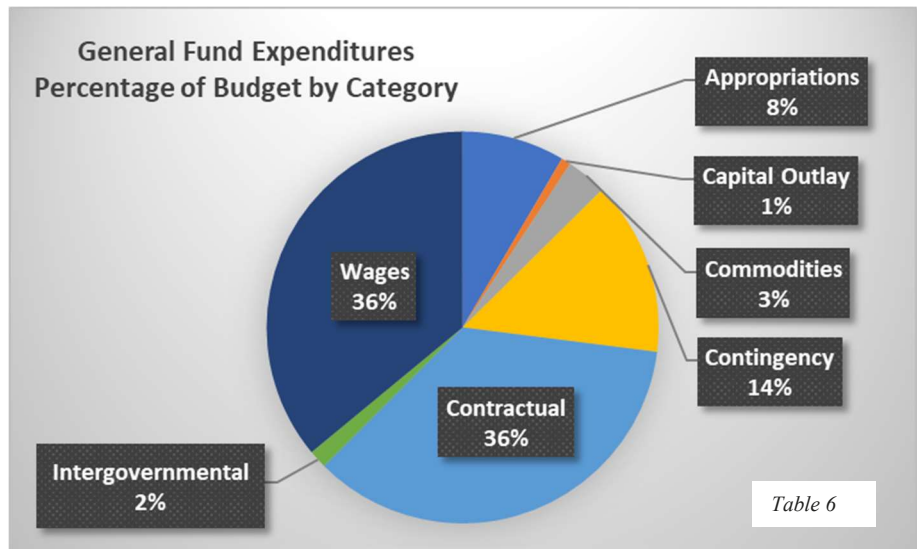
Fund	2020	2021	2022	2023	2024 Protected	Change in Cash Reserves Since 2021
General (001)	1,462,506	1,050,292	716,201	583,961	157,000	(1,305,506)

Table 5

Cash Reserves (Worth noting) has dropped 1.3 million since 2020 as shown in Table 5. Best practice is to have 3 months of operating cash on hand at all times. Based on the 2024 budget the cash reserves for 2024 should be \$762,357, but has dropped to \$157,000. This is primarily due to staying revenue neutral but still increasing expenditures each year.

Bourbon County has dropped their mill levy 6.706 mills since 2020. However, Assessed Valuations have increased \$21M since 2020. One mill in 2024 is worth \$126,009 vs. \$104,096 in 2020.

General Fund



Expense Category	Budget	2024 YTD	
		Actual Q1	% Expensed
Appropriations	\$ 279,350.00	\$ 60,225.50	21.56%
Capital Outlay	\$ 26,250.00	\$ 1,525.00	5.81%
Commodities	\$ 110,075.00	\$ 3,941.58	3.58%
Contingency	\$ 475,000.00	\$ -	0.00%
Contractual	\$ 1,171,269.00	\$ 416,371.27	35.55%
Intergovernmental	\$ 50,000.00	\$ -	0.00%
Wages	\$ 1,187,482.00	\$ 266,690.22	22.46%
Grand Total	\$ 3,299,426.00	\$ 748,753.57	22.69%

Table 7

Expense Category	2023 YTD	2024 YTD	Increase/ (Decrease)
	Actual Q1	Actual Q1	
Appropriations	\$ 100,126.66	\$ 60,225.50	\$ (39,901.16)
Capital Outlay	\$ -	\$ 1,525.00	\$ 1,525.00
Commodities	\$ 20,074.96	\$ 3,941.58	\$ (16,133.38)
Contingency	\$ -	\$ -	\$ -
Contractual	\$ 388,136.75	\$ 416,371.27	\$ 28,234.52
Intergovernmental	\$ -	\$ -	\$ -
Wages	\$ 250,200.15	\$ 266,690.22	\$ 16,490.07
Grand Total	\$ 758,538.52	\$ 748,753.57	\$ (9,784.95)

Table 8

General Fund 2024 overall expenditures are down \$9,748.95 compared to 2023 in the first quarter. Less funds are being appropriated for the 2024 budget. **Worth noting** is the expenditures for contractual services are up in first quarter for 2024 as shown in Table 7 and 8.

Road & Bridge

The Road & Bridge department is comprised of several funds: Bridge & Culvert, Special Bridge, Noxious Weeds, Special Bridge, Road & Bridge, Road & Bridge Sales Tax and Landfill.

Revenues and expenditures compared to the prior year 2023 are as expected in most funds.

Special Bridge and Bridge and Culvert expenditures are higher than those in 2023 and is **worth noting**.

Revenue in the Landfill is also higher than expected. However, outstanding accounts receivables are down due to customers paying more timely.

Special Bridge	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 54,712.19			\$ 40,047.17	
Revenue	\$ 190,242.00	\$ 107,542.62	56.53%	\$ 170,606.00	\$ 101,107.71	59.26%
Expenditures	\$ 199,508.00	\$ 23,446.40	11.75%	\$ 200,772.00	\$ 72,164.08	35.94%
Revenue Less Expenditures	\$ (9,266.00)	\$ 84,096.22		\$ (30,166.00)	\$ 28,943.63	
PY Enc/Adj/AP in process		\$ 279.71			\$ 2,658.67	
Cash Balance YTD		\$ 138,528.70			\$ 66,332.13	
Bridge & Culvert	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 13,541.30			\$ 15,059.43	
Revenue	\$ 181,985.00	\$ 94,633.96	52.00%	\$ 227,226.00	\$ 126,505.60	55.67%
Expenditures	\$ 195,000.00	\$ 26,407.23	13.54%	\$ 227,926.00	\$ 74,249.39	32.58%
Revenue Less Expenditures	\$ (13,015.00)	\$ 68,226.73		\$ (700.00)	\$ 52,256.21	
PY Enc/Adj/AP in process		\$ 1,326.99			\$ 472.84	
Cash Balance YTD		\$ 80,441.04			\$ 66,842.80	
Landfill	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 102,896.26			\$ 174,266.36	
Revenue	\$ 475,000.00	\$ 80,681.52	16.99%	\$ 475,000.00	\$ 200,760.56	42.27%
Expenditures	\$ 600,623.00	\$ 160,807.27	26.77%	\$ 592,683.00	\$ 160,251.52	27.04%
Revenue Less Expenditures	\$ (125,623.00)	\$ (80,125.75)		\$ (117,683.00)	\$ 40,509.04	
PY Enc/Adj/AP in process		\$ 14,476.64			\$ 64,930.15	
Cash Balance YTD		\$ 8,293.87			\$ 149,845.25	
Noxious Weeds	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 31,828.32			\$ 36,760.16	
Revenue	\$ 184,672.00	\$ 51,820.86	28.06%	\$ 201,171.00	\$ 66,227.15	32.92%
Expenditures	\$ 208,500.00	\$ 14,932.49	7.16%	\$ 127,000.00	\$ 12,422.84	9.78%
Revenue Less Expenditures	\$ (23,828.00)	\$ 36,888.37		\$ 74,171.00	\$ 53,804.31	
PY Enc/Adj/AP in process		\$ 671.72			\$ 23,721.67	
Cash Balance YTD		\$ 68,044.97			\$ 66,842.80	
Road & Bridge	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 54,160.88			\$ 15,955.91	
Revenue	\$ 3,119,308.00	\$ 889,362.20	28.51%	\$ 2,361,696.00	\$ 973,044.04	41.20%
Expenditures	\$ 3,121,512.00	\$ 562,316.60	18.01%	\$ 2,363,901.00	\$ 609,163.76	25.77%
Revenue Less Expenditures	\$ (2,204.00)	\$ 327,045.60		\$ (2,205.00)	\$ 363,880.28	
PY Enc/Adj/AP in process		\$ 52,271.26			\$ 92,954.91	
Cash Balance YTD		\$ 328,935.22			\$ 286,881.28	
Road & Bridge Sales Tax	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 255,976.52			\$ 72,109.45	
Revenue	\$ 1,619,708.00	\$ 401,831.77	24.81%	\$ 1,600,000.00	\$ 331,428.09	20.71%
Expenditures	\$ 1,787,113.00	\$ 76,387.28	4.27%	\$ 1,297,510.00	\$ 94,085.64	7.25%
Revenue Less Expenditures	\$ (167,405.00)	\$ 325,444.49		\$ 302,490.00	\$ 237,342.45	
PY Enc/Adj/AP in process		\$ 88,570.07			\$ 22,850.88	
Cash Balance YTD		\$ 492,850.94			\$ 286,601.02	

Table 9

Public Safety/Jail Sales Tax

The Public Safety department, led by the Sheriff, is comprised of all county law enforcement activities. In addition to their regular operating budget shown below, the jail sales tax fund supports capital expenditures. When needed the jail sales tax fund also provides some operating funding to public safety.

Public Safety	Budget	2023 1st Qtr Actual	% of Budget	2024 1st Qtr Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 146,016.77			\$ 90,269.86	
Revenue	\$ 2,085,961.00	\$ 1,070,078.25	51.30%	\$ 1,835,961.00	\$ 1,055,902.29	57.51%
Expenditures	\$ 2,085,961.00	\$ 458,377.83	21.97%	\$ 2,085,961.00	\$ 445,890.70	21.38%
Revenue Less Expenditures	\$ -	\$ 611,700.42		\$ (250,000.00)	\$ 610,011.59	
PY Enc/Adj/AP in process		\$ 9,775.09			\$ 85,825.63	
Cash Balance YTD		\$ 747,942.10			\$ 614,455.82	

Table 10

The commission voted in the 1st quarter of 2024 to allocate \$50k from the General Fund towards the wages at the Sheriff department. Transfers will be made in April of 2024 and the budget will increase accordingly.

Total revenue and expenditures are coming in as expected. Some line items are higher than the prior year. However, departments can spend more in one line item and less in another as long as the total expenditures do not exceed what is budgeted.

Deputy vehicles are on a cycle to be replaced every 3 years from the sales tax fund.

Revenue Category	Budget	2024 YTD Actual Q1	% Revenue Collected	2023 YTD Actual Q1	2024 YTD Actual Q1	Increase/ (Decrease)
Sheriff Receipts	\$ 70,000.00	\$ 795.00	1.14%	\$ 375.00	\$ 795.00	\$ 420.00
Jail Receipts	\$ 10,000.00	\$ 5,220.00	52.20%	\$ 3,477.25	\$ 5,220.00	\$ 1,742.75
Taxes	\$ 1,753,961.00	\$ 1,049,887.29	59.86%	\$ 1,048,194.87	\$ 1,049,887.29	\$ 1,692.42
Reimbursement	\$ -	\$ 25,018.02	0.00%	\$ 11,153.88	\$ 25,018.02	\$ 13,864.14
Miscellaneous	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Grants	\$ 2,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
Grand Total	\$ 1,835,961.00	\$ 1,080,920.31	58.87%	\$ 1,063,201.00	\$ 1,080,920.31	\$ 17,719.31

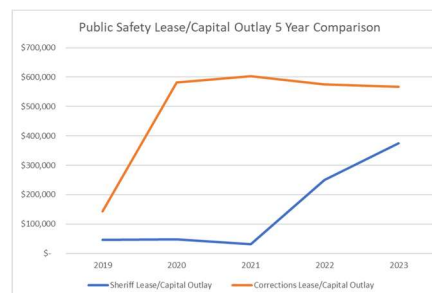
Table 11

Expense Category	Budget	2024 YTD Actual Q1	% Expensed	2023 YTD Actual Q1	2024 YTD Actual Q1	Increase/ (Decrease)
Sheriff Wages	\$ 669,932.00	\$ 167,716.67	25.03%	\$ 157,088.54	\$ 167,716.67	\$ 10,628.13
Sheriff Contractuals	\$ 87,631.00	\$ 50,645.61	57.79%	\$ 59,083.31	\$ 50,645.61	\$ (8,437.70)
Sheriff Commodities	\$ 115,496.00	\$ 29,298.34	25.37%	\$ 33,181.56	\$ 29,298.34	\$ (3,883.22)
Corrections Wages	\$ 649,502.00	\$ 148,017.91	22.79%	\$ 121,873.54	\$ 148,017.91	\$ 26,144.37
Corrections Contractuals	\$ 285,000.00	\$ 72,481.50	25.43%	\$ 71,993.89	\$ 72,481.50	\$ 487.61
Corrections Commodities	\$ 278,400.00	\$ 2,748.69	0.99%	\$ 7,200.99	\$ 2,748.69	\$ (4,452.30)
Grand Total	\$ 2,085,961.00	\$ 470,908.72	22.58%	\$ 450,421.83	\$ 470,908.72	\$ 20,486.89

Table 12

Public Safety (Fund 120 & 370)	2019	2020	2021	2022	2023
Sheriff Lease/Capital Outlay	\$ 46,405	\$ 48,500	\$ 31,824	\$ 249,637	\$ 375,313
Corrections Lease/Capital Outlay	\$ 143,475	\$ 581,820	\$ 603,847	\$ 575,848	\$ 567,110
Total Public Safety Lease/Capital Outlay	\$ 189,880	\$ 630,320	\$ 635,671	\$ 825,485	\$ 942,423

Table 13



The Jail Sales Tax fund helps support capital outlay for public safety as shown in Table 13. These expenses are for long-term debt, cash purchases, and lease purchase agreements.

EMS

Statutorily Bourbon County is required to provide emergency services. The EMS department is funded mostly by payment of services provided. Bourbon County also levies 1.6 mills for operations. In a good year, carryover amounts are put into a reserve fund for replacement of ambulances. However, it takes about four years to accumulate enough funds to pay for an ambulance replacement. The county is constantly searching for grants for other equipment needs for our emergency responders to provide the best care during an emergency call.

EMS	Budget	2023 1st Qtr Actual	% of Budget	Budget	2024 1st Qtr Actual	% of Budget
Beginning Cash Balance		\$ 87,603.81			\$ 52,470.70	
Revenue	\$ 1,195,450.00	\$ 436,372.94	36.50%	\$ 1,191,938.00	\$ 346,095.20	29.04%
Expenditures	\$ 1,269,236.00	\$ 239,146.40	18.84%	\$ 1,385,724.00	\$ 234,479.19	16.92%
Revenue Less Expenditures	\$ (73,786.00)	\$ 197,226.54		\$ (193,786.00)	\$ 111,616.01	
PY Enc/Adj/AP in process		\$ 13,817.26			\$ 16,844.02	
Cash Balance YTD		\$ 271,013.09			\$ 147,242.69	

Table 14

Revenue Category	Budget	2024 YTD Actual Q1	% Revenue Collected	2023 YTD Actual Q1	2024 YTD Actual Q1	Increase/ (Decrease)
Taxes	\$ 241,938.00	\$ 164,215.06	67.87%	\$ 180,842.68	\$ 164,215.06	\$ (16,627.62)
Grants	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Service Payments	\$ 950,000.00	\$ 181,880.14	19.15%	\$ 255,530.26	\$ 181,880.14	\$ (73,650.12)
Grand Total	\$ 1,191,938.00	\$ 346,095.20	29.04%	\$ 436,372.94	\$ 346,095.20	\$ (90,277.74)

Table 15

Revenues are down in the first quarter as shown in table 15. The commission voted to contract with the state setoff program for collections of outstanding receivables starting in the 2nd quarter.

Expense Category	Budget	2024 YTD Actual Q1	% Expensed	2023 YTD Actual Q1	2024 YTD Actual Q1	Increase/ (Decrease)
Wages	\$ 885,724.00	\$ 218,177.97	24.63%	\$ 194,867.62	\$ 218,177.97	\$ 23,310.35
Contractual	\$ 60,000.00	\$ 3,989.22	6.65%	\$ 17,398.57	\$ 3,989.22	\$ (13,409.35)
Commodities	\$ 190,000.00	\$ 12,312.00	6.48%	\$ 26,880.21	\$ 12,312.00	\$ (14,568.21)
Transfers	\$ 100,000.00			\$ -	\$ -	
Contingency	\$ 150,000.00			\$ -	\$ -	
Grand Total	\$ 1,385,724.00	\$ 234,479.19	16.92%	\$ 239,146.40	\$ 234,479.19	\$ (4,667.21)

Table 16

Expenditures are showing a slight increase in wages. This is in part due to OT for coverage of paid time off and being fully staffed. The commission voted to raise the base pay for an EMT to \$15 per hour. This will be funded through a transfer from the General fund at an estimated cost of 40k for 2024. The transfer will be made in April 2024.

It is important to note that EMS needs to replace two more ambulance units within in the next two years. Currently, there is not enough funds in reserves to cover the costs. These would need to be on a 5 year lease purchase and annual payments would be approximately \$200K. It takes three years to build/deliver a new unit.

In order to cover such cost, one option would be to levy an extra mill for the future financing of EMS equipment. Once the fleet is in good order a capital plan replacing one unit every five years could eliminate the need for the extra levy. Planning is critical in this fund.

Sales Tax History

Bourbon County 1% Countywide Sales Tax for Hard Surface Roads By Month/Year																	
Sales Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 77,784.62	\$ 83,014.72	\$ 76,167.21	\$ 72,678.78	\$ 77,779.09	\$ 81,027.39	\$ 84,724.91	\$ 85,652.62	\$ 86,553.29	\$ 82,696.61	\$ 82,659.43	\$ 80,993.53	\$ 971,732.20	\$ 80,977.68			
2021	\$ 84,803.40	\$ 97,768.22	\$ 89,621.32	\$ 79,288.46	\$ 99,306.54	\$ 97,544.43	\$ 98,492.66	\$ 98,653.67	\$ 106,020.29	\$ 93,716.02	\$ 78,772.43	\$ 118,431.94	\$ 1,142,419.38	\$ 95,201.62			
2022	\$ 97,276.92	\$ 101,449.19	\$ 90,641.41	\$ 83,659.53	\$ 105,157.37	\$ 105,711.98	\$ 86,814.39	\$ 105,733.90	\$ 114,802.91	\$ 88,053.83	\$ 103,578.21	\$ 109,263.56	\$ 1,192,143.20	\$ 99,345.27			
2023	\$ 110,801.79	\$ 109,123.45	\$ 101,206.63	\$ 103,040.39	\$ 118,041.23	\$ 105,478.90	\$ 117,739.67	\$ 126,173.26	\$ 95,088.65	\$ 101,553.70	\$ 108,037.21	\$ 91,020.40	\$ 1,287,305.28	\$ 107,275.44			
2024	\$ 100,978.91	\$ 79,497.71	\$ 77,477.36										\$ 257,953.98	\$ 85,984.66			
Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 13,853.18	\$ 17,100.66	\$ 13,887.03	\$ 11,028.16	\$ 11,329.13	\$ 23,049.58	\$ 17,383.75	\$ 20,774.63	\$ 16,163.07	\$ 18,946.21	\$ 17,390.99	\$ 20,838.30	\$ 201,744.69	\$ 16,812.06			
2021	\$ 20,079.73	\$ 18,605.64	\$ 20,609.35	\$ 14,266.92	\$ 25,530.90	\$ 20,321.16	\$ 20,800.07	\$ 24,515.06	\$ 36,273.00	\$ 30,116.16	\$ 37,985.15	\$ 48,376.09	\$ 317,479.23	\$ 26,456.60			
2022	\$ 34,254.91	\$ 31,128.43	\$ 25,136.05	\$ 21,986.97	\$ 30,136.79	\$ 27,826.89	\$ 23,346.28	\$ 22,898.17	\$ 43,595.03	\$ 15,355.73	\$ 28,209.21	\$ 27,188.10	\$ 331,062.56	\$ 27,588.55			
2023	\$ 25,516.21	\$ 31,895.61	\$ 23,288.08	\$ 25,190.39	\$ 28,296.89	\$ 26,056.04	\$ 26,507.48	\$ 31,100.20	\$ 17,805.21	\$ 19,804.26	\$ 29,987.15	\$ 32,796.03	\$ 318,243.55	\$ 26,520.30			
2024	\$ 29,460.73	\$ 23,528.62	\$ 20,484.76										\$ 73,474.11	\$ 24,491.37			
Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 91,637.80	\$ 100,115.38	\$ 90,054.24	\$ 83,706.94	\$ 89,108.22	\$ 104,076.97	\$ 102,108.66	\$ 106,427.25	\$ 102,716.36	\$ 101,642.82	\$ 100,050.42	\$ 101,831.83	\$ 1,173,476.89	\$ 97,789.74			
2021	\$ 104,883.13	\$ 116,373.86	\$ 110,230.67	\$ 93,555.38	\$ 124,837.44	\$ 117,865.59	\$ 119,292.73	\$ 123,168.73	\$ 142,293.29	\$ 123,832.18	\$ 116,757.58	\$ 166,808.03	\$ 1,459,898.61	\$ 121,658.22			
2022	\$ 131,531.83	\$ 132,577.62	\$ 115,777.46	\$ 105,646.50	\$ 135,294.16	\$ 133,538.87	\$ 110,160.67	\$ 128,632.07	\$ 158,397.94	\$ 103,409.56	\$ 131,787.42	\$ 136,451.66	\$ 1,523,205.76	\$ 126,933.81			
2023	\$ 136,318.00	\$ 141,019.06	\$ 124,494.71	\$ 128,230.78	\$ 146,338.12	\$ 131,534.94	\$ 144,247.15	\$ 157,273.46	\$ 112,893.86	\$ 121,357.96	\$ 138,024.36	\$ 123,816.43	\$ 1,605,548.83	\$ 133,795.74	Projected	Budgeted	
2024	\$ 130,439.64	\$ 103,026.33	\$ 97,962.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,428.09	\$ 110,476.03	\$ 1,325,712.36	\$ 1.6M	
Bourbon County .4% Sales Tax for Jail Debt and Operations By Month/Year																	
Sales Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 53,626.72	\$ 57,225.11	\$ 52,504.86	\$ 50,100.16	\$ 53,615.99	\$ 55,855.16	\$ 58,404.00	\$ 59,046.24	\$ 59,667.11	\$ 57,008.44	\$ 56,982.81	\$ 55,834.40	\$ 669,871.00	\$ 55,822.58			
2021	\$ 58,460.80	\$ 67,598.08	\$ 61,965.22	\$ 54,820.95	\$ 68,661.69	\$ 67,443.35	\$ 68,098.95	\$ 68,217.99	\$ 73,311.93	\$ 64,803.66	\$ 54,470.33	\$ 81,894.46	\$ 789,747.41	\$ 65,812.28			
2022	\$ 67,265.99	\$ 70,284.14	\$ 62,796.51	\$ 57,959.45	\$ 72,853.18	\$ 73,237.42	\$ 60,145.13	\$ 73,017.00	\$ 79,279.81	\$ 60,807.63	\$ 71,528.32	\$ 75,454.48	\$ 824,629.06	\$ 68,719.09			
2023	\$ 76,516.75	\$ 75,425.04	\$ 69,953.01	\$ 71,220.50	\$ 81,588.92	\$ 72,905.96	\$ 81,380.49	\$ 87,264.29	\$ 65,765.48	\$ 70,236.84	\$ 74,720.98	\$ 62,951.78	\$ 889,930.04	\$ 74,160.84			
2024	\$ 69,839.31	\$ 69,071.25	\$ 67,315.86										\$ 206,226.42	\$ 68,742.14			
Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 9,550.74	\$ 11,788.10	\$ 9,572.85	\$ 7,602.12	\$ 7,809.56	\$ 15,888.92	\$ 11,983.25	\$ 14,321.40	\$ 11,142.30	\$ 13,060.93	\$ 11,988.79	\$ 14,365.27	\$ 139,074.23	\$ 11,589.52			
2021	\$ 13,842.32	\$ 12,864.16	\$ 14,249.55	\$ 9,864.30	\$ 17,652.36	\$ 14,050.29	\$ 14,381.42	\$ 16,951.92	\$ 25,082.42	\$ 20,825.02	\$ 26,266.35	\$ 33,451.57	\$ 219,481.68	\$ 18,290.14			
2022	\$ 23,686.93	\$ 21,565.81	\$ 17,414.29	\$ 15,232.59	\$ 20,878.81	\$ 19,278.50	\$ 16,174.32	\$ 15,812.87	\$ 30,105.57	\$ 10,604.27	\$ 19,480.52	\$ 18,775.37	\$ 229,009.85	\$ 19,084.15			
2023	\$ 17,620.80	\$ 22,045.93	\$ 16,096.48	\$ 17,411.37	\$ 19,558.53	\$ 18,009.69	\$ 18,321.70	\$ 21,509.60	\$ 12,314.49	\$ 13,697.08	\$ 20,739.80	\$ 22,682.48	\$ 220,007.95	\$ 18,334.00			
2024	\$ 20,375.72	\$ 20,442.75	\$ 17,798.09										\$ 58,616.56	\$ 19,538.85			
Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 63,177.46	\$ 69,013.21	\$ 62,077.71	\$ 57,702.28	\$ 61,425.55	\$ 71,744.08	\$ 70,387.25	\$ 73,367.64	\$ 70,809.41	\$ 70,069.37	\$ 68,971.60	\$ 70,199.67	\$ 808,945.23	\$ 67,412.10			
2021	\$ 72,303.12	\$ 80,462.24	\$ 76,214.77	\$ 64,685.25	\$ 86,314.05	\$ 81,493.64	\$ 82,480.37	\$ 85,169.91	\$ 98,394.35	\$ 85,628.68	\$ 80,736.68	\$ 115,346.03	\$ 1,009,229.09	\$ 84,102.42			
2022	\$ 90,952.92	\$ 91,849.95	\$ 80,210.80	\$ 73,192.04	\$ 93,731.99	\$ 92,515.92	\$ 76,319.45	\$ 88,829.87	\$ 109,385.38	\$ 71,411.90	\$ 91,008.84	\$ 94,229.85	\$ 1,053,638.91	\$ 87,803.24			
2023	\$ 94,137.55	\$ 97,470.97	\$ 86,049.49	\$ 88,631.87	\$ 101,147.45	\$ 90,915.65	\$ 99,702.19	\$ 108,773.89	\$ 78,079.97	\$ 83,933.92	\$ 95,460.78	\$ 85,634.26	\$ 1,109,937.99	\$ 92,494.83	Projected	Budgeted	
2024	\$ 90,215.03	\$ 89,514.00	\$ 85,113.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,842.98	\$ 88,280.99	\$ 1,059,371.92	\$ 1.1M	
Bourbon County Total Sales/Use Tax By Month/Year																	
Total Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average			
2020	\$ 154,815.26	\$ 169,128.59	\$ 152,131.95	\$ 141,409.22	\$ 150,533.77	\$ 175,821.05	\$ 172,495.91	\$ 179,794.89	\$ 173,525.77	\$ 171,712.19	\$ 169,022.02	\$ 172,031.50	\$ 1,982,422.12	\$ 165,201.84			
2021	\$ 177,186.25	\$ 196,836.10	\$ 186,445.44	\$ 158,240.63	\$ 211,151.49	\$ 199,359.23	\$ 201,773.10	\$ 208,338.64	\$ 240,687.64	\$ 209,460.86	\$ 197,494.26	\$ 282,154.06	\$ 2,469,127.70	\$ 205,760.64			
2022	\$ 222,484.75	\$ 224,427.57	\$ 195,988.26	\$ 178,838.54	\$ 229,026.15	\$ 226,054.79	\$ 186,480.12	\$ 217,461.94	\$ 267,783.32	\$ 174,821.46	\$ 222,796.26	\$ 230,681.51	\$ 2,576,844.67	\$ 214,737.06			
2023	\$ 230,455.55	\$ 238,490.03	\$ 210,544.20	\$ 216,862.65	\$ 247,485.57	\$ 222,450.59	\$ 243,949.34	\$ 266,047.35	\$ 190,973.83	\$ 205,291.88	\$ 233,485.14	\$ 209,450.69	\$ 2,715,486.82	\$ 226,290.57	Projected		
2024	\$ 220,654.67	\$ 192,540.33	\$ 183,076.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,271.07	\$ 198,757.02	\$ 2,385,084.28		

Long-Term/Lease Purchase Debt

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024		Fund
						Interest	Principal	Interest	Principal	Interest	Principal	
General Obligation:												
Series 2013 (Attorney)	07/01/13	02/01/23	3.00	190,000	21,000	2/1 & 8/1	8/1	21,000	310	0	0	001
Series 2021 Refunding (Jail)	02/09/21	09/01/35	2.5-2.15	6,152,693	5,230,000	3/1 & 9/1	9/1	50,000	80,385	355,000	80,160	370
Series 2015 (Jail)	08/13/15	09/01/23	3-3.5	875,400	290,000	3/1 & 9/1	9/1	290,000	8,700	0	0	370
Series 2016 (Landfill)	01/25/16	03/01/26	3.5-5	381,865	132,900	3/1 & 9/1	9/1	31,500	5,858	32,600	4,255	108
Series 2021 Refunding (Sewer)	06/10/21	09/01/49	2.00	744,933	640,000	3/1 & 9/1	9/1	16,650	15,000	16,200	15,000	358
Total Indebtedness					6,313,900			409,150	110,253	403,800	99,415	

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Date of Retirement	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024	Fund
Road Grader	04/18/14	108	08/10/23	3.19	122,875	15,600	15,974	0	220
Motor Grader	12/22/14	120	08/01/24	3.24	122,875	31,049	16,160	16,160	220
JD Wheel Loader	04/17/15	108	10/01/24	3.24	357,338	89,870	46,770	46,770	220
2016 JD Loader	03/22/16	84	12/01/23	2.88	148,713	23,614	23,987	0	220
2021 Mack Dump Trucks	05/04/20	48	12/05/24	2.28	223,538	91,554	47,135	47,042	220
2017 Motor Grader	01/04/18	65	06/24/23	3.20	188,466	40,510	41,999	0	220
2018 Motor Grader	01/04/18	65	06/24/23	3.20	188,466	40,510	41,999	0	220
Mini Excavator	11/15/21	120	10/15/25	2.64	79,256	56,035	19,814	19,814	240
2016 Jail Pod & Equip	11/29/16	204	09/01/35	2-4.5	1,770,000	815,000	138,025	140,475	370
2019 Chevvy Tahoe	07/09/19	60	09/01/24	4.99	140,535	51,302	31,824	21,771	370
In Car Camera Equipment	03/01/22	60	03/01/27	2.75	191,931	164,831	41,174	41,174	370
Rock Crusher 2022	05/17/22	120	05/15/32	3.91	956,000	956,000	117,332	117,332	220
Sheriff Vehicles	04/15/23	60	04/15/28	5.19	168,252	168,252	25,523	38,285	370
3 Graders (TBD)								126,000	220
1 Dump Truck (TBD)								25,000	220
Totals						2,544,126	607,716	639,823	

Future Principal & Interest Due

	2021 Jail	2016 Landfill	2021 Sewer
2025	\$ 447,852.50	\$ 36,395.00	\$ 35,750.00
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		\$ 30,250.00
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
Total	\$ 5,381,342.50	\$ 72,270.00	\$ 827,750.00

Future Lease Purchase Principal & Interest

Year	Mini Excavator	Jail Pods	Rock Crusher	In Car Camera	Sheriff Vehicles	TBD
2025	\$ 16,407	\$ 142,775	\$ 117,332	\$ 41,174	\$ 38,285	\$ 218,000
2026		\$ 144,925	\$ 117,332	\$ 41,174	\$ 38,285	\$ 285,000
2027		\$ 141,925	\$ 117,332	\$ 10,293	\$ 38,285	\$ 347,000
2028		\$ 142,425	\$ 117,332		\$ 12,761	\$ 283,000
2029		\$ 137,700	\$ 117,332			\$ 278,000
2030		\$ 137,975	\$ 117,332			\$ 278,000
2031		\$ 138,025	\$ 117,332			\$ 278,000
2032		\$ 137,850	\$ 117,332			\$ 258,000
2033		\$ 138,650				\$ 300,000
2034		\$ 139,275				\$ 305,000
2035		\$ 139,725				\$ 263,000

Lease Debt Service by Fund/Year

Fund	2023	2024
220	\$ 351,356	\$ 378,304
240	\$ 19,814	\$ 19,814
370	\$ 236,546	\$ 241,705
Total	\$ 607,716	\$ 639,823

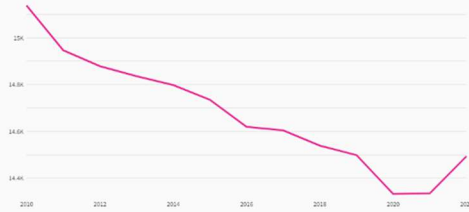
Statistical Data

How many people live in Bourbon County?

Bourbon County's population **shrank 4.3%** from the **15,137** 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

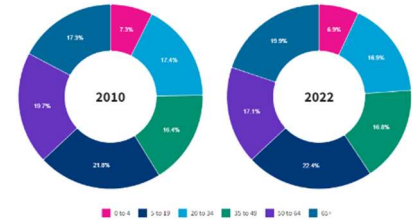


How has the distribution of ages in Bourbon County changed?

Age makeup of Bourbon County

Table 18

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.



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.

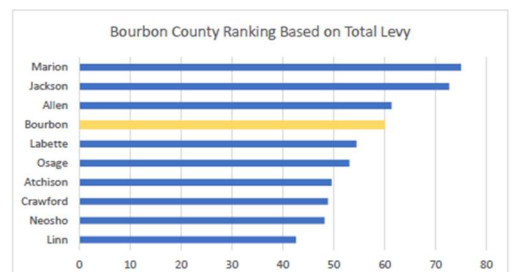
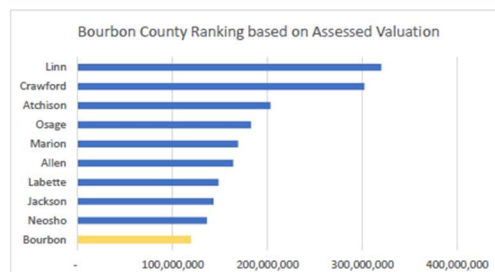
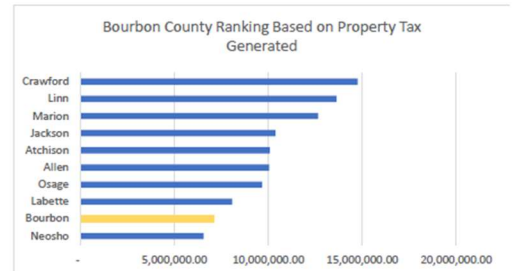
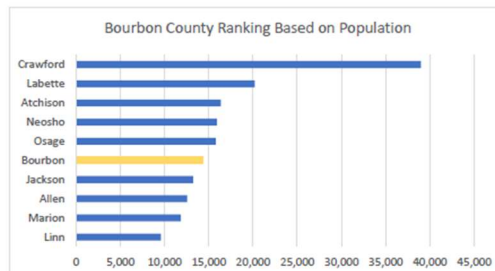
As shown in table 17 Bourbon County has lost 4.3% of their population from 2010-2022. However, the age demographics have not changed much. Table 18 shows that the age group from 0-4 has decline .4% while our older population has increased 2.6% since 2010, making Bourbon County a desirable place to retire.

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	Assesed 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	15,765	Marion	168,761,714	Labette	54.455	Atchison	10,080,877.17
Neosho	15,904	Osage	182,473,489	Bourbon	59.968	Jackson	10,388,573.60
Atchison	16,348	Atchison	203,255,785	Allen	61.355	Marion	12,656,959.79
Labette	20,184	Crawford	301,866,591	Jackson	72.647	Linn	13,625,104.91
Crawford	38,972	Linn	319,880,858	Marion	74.999	Crawford	14,751,314.70



CFO Outlook

Strategic planning and vision is important for Bourbon County to sustain the same services provided in the past. Economic development and housing should be two primary areas to focus on in order to impact the county and other taxing entities financially to lower the tax burden.

Bourbon County is on a “pay go” basis in almost every fund and is not receiving enough revenue to set aside reserves for emergency disasters, deferred maintenance to buildings/infrastructure and technology needs.

Cash reserves have dropped drastically in order to keep taxes low for property owners but as we are experiencing in 2024 this is also not sustainable. The commission is left with many important decisions during their budget season in 2024 for the 2025 budget year.

Sales tax for the first quarter has dropped and revenue is coming in closer to revenue in 2020 and 2021 leaving a projected shortfall of 300K compared to what was budgeted. This is most significant in the road and bridge department and the amount of work they will be able to do in 2024 on hard surfaced roads. Each month will be monitored carefully to evaluate the work that can be completed. Ideally, having a three month cash carryover every year would allow for better project and financial planning. Evaluating revenues month to month does not allow staff to perform their jobs as efficiently if they are having to stop jobs to wait on funding.

The financial offices of Bourbon County will continue to work together to monitor day-to-day activities and alert the Commission of any areas of concern. Monthly financials are presented to show major sources of income, reconciliations, and state aid payments. These can also be found on our website at www.bourboncountyks.org.

Susan E. Walker
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CFO