

To: County Commission

From: Susan E. Walker, CFO

December 20, 2024

GENERAL FUND

The county is comprised of many departments and most of them are funded from the General Fund. Public Works, Appraiser, EMS, and Sheriff/Corrections have their own fund that levies for their expenses.

Attached you will find line-item YTD totals of anticipated expenses and encumbrances as of 12.20.24 through the end of the year for the General Fund. Assumptions must be made in future projections. Currently, the County Commission, County Clerk, County Coroner are anticipated to be over budget for year end 2024 in the General Fund. If any other fund (Public Works, Appraiser, EMS, Sheriff) goes over their budget the expenses must be shifted to the General Fund.

Services encumbered that are anticipated to be incurred in 2024 are the following:

- \$3,500 Public Transportation Appropriation
- \$50,000 Legal Fees

Journal Entries that will take place in December:

- \$42,735 Longevity JE from other funds to General Fund
- \$10,000 Transfer to Computer Equipment Reserve

Anticipated Other Funds to exceed published budget:

- Sheriff \$28K – and could be more

Assumptions must be made that all budgets will spent down to \$0 that have been allocated to departments. With these assumptions, the carryover could be \$211K. If you as a commission allocated \$75K for REDI and \$34K for the Sheriff's Financial Advisor your cash reserve will be \$102K. This does not include calculations if the sheriff continues to spend more than the projected amount of 28K. **In my professional opinion, this would be a terrible financial decision.**

SHERIFF/CORRECTIONS

Attached you will find line-item YTD totals of anticipated expenses as of 12.20.24 through the end of the year for the Sheriff/Corrections fund. It appears that the Sheriff will be over on his budget by 28K. This does not include any expenses that the Sheriff has until the end of the year. Technically this is a budget violation but will have to be re-classified as an expense in the General fund further reducing any cash carryover anticipated.

GENERAL FUND

REVENUE	As of 12.20.24		
Account	Description	Current Budget	YTD Acvtivity
001-00-4010	KCOVRS IRP DISTRIBUTION FEES	\$0.00	\$995.65
001-00-4050	KCOVRS INTRA DISTRIBUTION FEES	\$0.00	\$2,666.21
001-00-4101	CURRENT TAX DIST	\$1,396,289.00	\$1,413,018.42
001-00-4102	MOTOR VEHICLE TAX DIST	\$141,980.00	\$146,859.86
001-00-4103	RV TAX DIST	\$2,036.00	\$2,278.61
001-00-4104	DELINQ P.P. DIST	\$50,000.00	\$335.63
001-00-4105	DELINQ R.E. DIST	\$0.00	\$15,279.49
001-00-4107	HEAVY TRUCK TAX DIST	\$7,454.00	\$7,270.66
001-00-4204	ALCOHOL/LIQUOR TAX	\$1,000.00	\$0.00
001-00-4206	G.A.L.	\$7,500.00	\$7,735.75
001-00-4207	STATE CORONER FUND	\$500.00	\$0.00
001-00-4211	NRP DISTRIBUTION	\$0.00	(\$42,438.04)
001-00-4300	FEES & LICENSES	\$140,250.00	\$104,810.41
001-00-4304	COUNTY OFFICERS FEES	\$0.00	\$4,144.47
001-00-4307	FRANCHISE TAX	\$2,500.00	\$1,295.02
001-00-4310	INSUFF CHECK SERVICE CHG	\$0.00	\$345.00
001-00-4311	ANTIQUE VEHICLE FEE	\$0.00	\$3,250.00
001-00-4400	CHECKING INTEREST	\$250,000.00	\$418,919.83
001-00-4401	VEHICLE INTEREST	\$2,500.00	\$3,008.86
001-00-4402	CURRENT TAX INTEREST	\$250,000.00	\$191,382.73
001-00-4403	C D INTEREST	\$0.00	\$47,435.56
001-00-4501	LEASE PROCEEDS	\$14,000.00	\$12,680.00
001-00-4502	GRANT	\$18,776.00	\$0.00
001-00-4801	REIMBURSEMENT	\$50,000.00	\$772.85
001-00-4805	JUVENILE PROBATION FEE	\$0.00	\$101.18
001-00-4806	COUNTY ATTORNEY DIVERSION FEE	\$20,000.00	\$2.00
001-00-4808	GEN-TAX SALE REVENUE	\$0.00	\$9,878.17
001-00-4811	DOMESTIC VIOLENCE FEE-230	\$0.00	\$5.08
001-00-4812	COUNTY FORFEITURE FEE-283	\$0.00	\$2,314.25
001-00-4903	MISCELLANEOUS INCOME	\$1,500.00	\$6,539.00
001-00-4904	TRANSFER IN	\$10,000.00	\$0.00
001-00-4905	FIREWORK PERMIT	\$0.00	\$300.00
001-00-4908	CANDIDATE FILING FEE	\$0.00	\$5,893.07
001-00-4916	DISTRICT COURT MEDICAL SUPPLY	\$5,000.00	\$3,171.79
001-00-4919	EMERG PREP WAGES GRANT	\$0.00	\$22,196.00
001-00-4926	DUCK BLIND	\$0.00	\$105.00
001-00-4932	OVERAGE(ALL OFFICES)	\$0.00	(\$2,594.18)
001-00-4939	LEPP-INSPECTION FEES/LIC	\$2,500.00	\$2,050.00
001-00-4979	PILOT- JAYHAWK WIND	\$365,000.00	\$365,625.00
		<u>\$2,738,785.00</u>	<u>\$2,757,633.33</u>

EXPENDITURES

Account	Description	Current Budget	Current Activity	YTD Activity	AP12.13	PR 12.13	PR12.27 Enc	EOY 1 WK Pyrl	Encumbrances	Remaining	% Left	Comments
County Commission												
001-01-5101	COMMISSION WAGES	\$64,250.00	\$0.00	\$60,145.07		\$2,471.07	\$2,471.07	\$1,235.54	\$0.00	(\$2,072.75)		
001-01-5200	COMMISSION CONTRACTUAL SVCS	\$4,550.00	\$0.00	\$6,464.20	\$2,295.00				\$3,500.00	(\$7,709.20)		Enc Appropriation to public transportation
001-01-5300	COMMISSION COMMODITIES	\$1,500.00	\$0.00	\$404.68					\$0.00	\$1,095.32		
		<u>\$70,300.00</u>	<u>\$0.00</u>	<u>\$67,013.95</u>	<u>\$2,295.00</u>	<u>\$2,471.07</u>	<u>\$2,471.07</u>		<u>\$3,500.00</u>	<u>(\$7,451.09)</u>	-11%	
County Clerk												
001-02-5101	CLERK WAGES	\$107,900.00	\$0.00	\$103,681.54		\$4,039.30	\$4,039.30	\$2,019.65	\$0.00	(\$5,879.79)		
001-02-5200	CLERK CONTRACTUAL SVCS	\$4,050.00	\$0.00	\$4,212.71	\$31.47				\$0.00	(\$194.18)		
001-02-5300	CLERK COMMODITIES	\$3,000.00	\$0.00	\$2,357.06					\$0.00	\$642.94		
		<u>\$114,950.00</u>	<u>\$0.00</u>	<u>\$110,251.31</u>	<u>\$31.47</u>	<u>\$4,039.30</u>	<u>\$4,039.30</u>		<u>\$0.00</u>	<u>(\$3,411.38)</u>	-3%	
County Treasurer												
001-03-5101	TREASURER WAGES	\$115,782.00	\$0.00	\$106,422.45		\$4,284.22	\$4,284.22	\$2,142.11	\$0.00	(\$1,351.00)		
001-03-5200	TREASURER CONTRACTUAL SVCS	\$38,644.00	\$0.00	\$24,830.83					\$0.00	\$13,813.17		
		<u>\$154,426.00</u>	<u>\$0.00</u>	<u>\$131,253.28</u>	<u>\$0.00</u>	<u>\$4,284.22</u>	<u>\$4,284.22</u>	<u>\$2,142.11</u>	<u>\$0.00</u>	<u>\$12,462.17</u>	8%	
County Attorney												
001-04-5101	ATTORNEY WAGES	\$338,016.00	\$0.00	\$308,011.88		\$12,465.59	\$12,465.59	\$6,232.80	\$0.00	(\$1,159.86)		
001-04-5200	ATTORNEY CONTRACTUAL SVCS	\$55,000.00	\$0.00	\$39,836.04	\$7,544.95				\$0.00	\$7,619.01		
001-04-5300	ATTORNEY COMMODITIES	\$4,000.00	\$0.00	\$2,146.72					\$0.00	\$1,853.28		
001-04-5400	ATTORNEY CAPITAL OUTLAY	\$10,000.00	\$0.00	\$390.00					\$0.00	\$9,610.00		
001-04-6020	REIMBURSABLES	\$0.00	\$0.00	(\$178.71)					\$0.00	\$178.71		
		<u>\$407,016.00</u>	<u>\$0.00</u>	<u>\$350,205.93</u>	<u>\$7,544.95</u>	<u>\$12,465.59</u>	<u>\$12,465.59</u>	<u>\$6,232.80</u>	<u>\$0.00</u>	<u>\$18,101.15</u>	4%	
Register of Deeds												
001-05-5101	REGISTER OF DEEDS WAGES	\$114,880.00	\$0.00	\$107,306.93		\$4,421.00	\$4,421.00	\$2,210.50	\$0.00	(\$3,479.43)		
001-05-5200	REGISTER OF DEEDS CONT SVCS	\$6,550.00	\$0.00	\$924.96	\$38.75				\$0.00	\$5,586.29		
001-05-5300	REGISTER OF DEEDS COMMODITIES	\$2,750.00	\$0.00	\$948.48					\$0.00	\$1,801.52		
		<u>\$124,180.00</u>	<u>\$0.00</u>	<u>\$109,180.37</u>	<u>\$38.75</u>	<u>\$4,421.00</u>	<u>\$4,421.00</u>	<u>\$2,210.50</u>	<u>\$0.00</u>	<u>\$3,908.38</u>	3%	
Courthouse Maintenance												
001-07-5101	BUILDING MTCE WAGES	\$71,560.00	\$0.00	\$64,864.88		\$1,544.63	\$1,544.63	\$772.32	\$0.00	\$2,833.55		
001-07-5200	GENERAL CONTRACTUAL SVCS	\$44,400.00	\$0.00	\$3,635.22	\$904.76				\$0.00	\$39,860.02		
001-07-5290	PAYMENT TO REDFIELD RURITAN	\$0.00	\$0.00	(\$3,373.33)					\$0.00	\$3,373.33		
001-07-5300	GENERAL COMMODITIES	\$34,000.00	\$0.00	\$15,668.47					\$0.00	\$18,331.53		
001-07-6020	REIMBURSABLES	\$0.00	\$0.00	(\$208.33)					\$0.00	\$208.33		
		<u>\$149,960.00</u>	<u>\$0.00</u>	<u>\$80,586.91</u>	<u>\$904.76</u>	<u>\$1,544.63</u>	<u>\$1,544.63</u>	<u>\$772.32</u>	<u>\$0.00</u>	<u>\$64,606.76</u>	43%	
County Coroner												
001-08-5200	CORONER CONTRACTUAL SVCS	\$35,000.00	\$0.00	\$62,557.00	\$2,475.00				\$0.00	(\$30,032.00)	-86%	
District Court												
001-10-5101	DISTRICT COURT WAGES	\$56,930.00	\$0.00	\$51,548.21		\$2,183.48	\$2,183.48	\$1,091.74	\$0.00	(\$76.91)		
001-10-5200	DISTRICT COURT CONTRACTUAL SVC	\$240,460.00	\$0.00	\$182,316.44	\$19,634.88				\$0.00	\$38,508.68		
001-10-5300	DISTRICT COURT COMMODITIES	\$26,000.00	\$0.00	\$21,190.18	\$613.84				\$0.00	\$4,195.98		
001-10-5400	DISTRICT COURT CAPITAL OUTLAY	\$3,000.00	\$0.00	\$0.00					\$0.00	\$3,000.00		
		<u>\$326,390.00</u>	<u>\$0.00</u>	<u>\$255,054.83</u>	<u>\$20,248.72</u>	<u>\$2,183.48</u>	<u>\$2,183.48</u>	<u>\$1,091.74</u>	<u>\$0.00</u>	<u>\$45,627.75</u>	14%	
Emergency Preparedness												
001-11-5101	EM. PREP. WAGES	\$37,947.00	\$0.00	\$35,155.50		\$1,460.75	\$1,460.75	\$730.38	\$0.00	(\$860.38)		
001-11-5200	EM. PREP. CONTRACTUALSVCS	\$21,500.00	\$0.00	\$13,419.74					\$0.00	\$8,080.26		
001-11-5300	EM. PREP. COMMODITIES	\$2,500.00	\$0.00	\$3,264.32					\$0.00	(\$764.32)		
001-11-5400	EM. PREP. CAPITAL OUTLAY	\$1,500.00	\$0.00	\$12.98					\$0.00	\$1,487.02		
		<u>\$63,447.00</u>	<u>\$0.00</u>	<u>\$51,852.54</u>	<u>\$0.00</u>	<u>\$1,460.75</u>	<u>\$1,460.75</u>	<u>\$730.38</u>	<u>\$0.00</u>	<u>\$7,942.59</u>	13%	
IT Wages												
001-15-5101	I/T WAGES	\$135,217.00	\$0.00	\$135,343.44		\$5,576.81	\$5,576.81	\$2,788.41	\$0.00	(\$14,068.47)		
001-15-5200	I/T CONTRACTUAL SVCS	\$169,115.00	\$0.00	\$120,525.86	\$338.69				\$0.00	\$48,250.45		
001-15-5300	I/T COMMODITIES	\$8,825.00	\$0.00	\$10,377.75	\$8,181.34				\$0.00	(\$9,734.09)		
001-15-5400	I/T CAPITAL OUTLAY	\$11,750.00	\$0.00	\$2,791.69					\$0.00	\$8,958.31		
		<u>\$324,907.00</u>	<u>\$0.00</u>	<u>\$269,038.74</u>	<u>\$8,520.03</u>	<u>\$5,576.81</u>	<u>\$5,576.81</u>	<u>\$2,788.41</u>	<u>\$0.00</u>	<u>\$33,406.21</u>	10%	
Dispatch												
001-17-5200	DISPATCH APPROPRIATIONS	\$50,000.00	\$0.00	\$0.00					\$50,000.00	\$0.00	0%	
Juvenile Detention												
001-18-5200	JUVENILE CONTRACTUAL SVCS	\$90,000.00	\$0.00	\$80,857.76	\$8,219.00				\$923.24	\$0.00	0%	
Fair Board												
001-28-5500	FAIR BOARD APPROPRIATIONS	\$10,000.00	\$0.00	\$7,500.00					\$2,500.00	\$0.00	0%	
Health Board												
001-31-5500	HEALTH BOARD APPROPRIATIONS	\$90,750.00	\$0.00	\$68,062.50					\$22,687.50	\$0.00	0%	

Account	Description	Current Budget	Current Activity	YTD Actvity	AP12.13	PR 12.13	PR12.27 Enc	EOY 1 WK Pysl	Encumbrances	Remaining	% Left	Comments
Soil Conservation District												
001-32-5500	SOIL CONSERVATION APPROP.	\$40,000.00	\$0.00	\$40,000.00					\$0.00	\$0.00	0%	
Elderly												
001-33-5500	ELDERLY APPROPRIATIONS	\$48,600.00	\$0.00	\$41,300.00	\$3,500.00				\$3,800.00	\$0.00	0%	
Finance												
001-39-5101	FINANCE WAGES	\$95,000.00	\$0.00	\$88,470.55		\$3,678.80	\$3,678.80	\$1,839.40	\$0.00	(\$2,667.55)		
001-39-5200	FINANCE CONTRACTUAL	\$7,000.00	\$0.00	\$1,408.76	\$40.01				\$0.00	\$5,551.23		
001-39-5300	FINANCE COMMODITIES	\$1,500.00	\$0.00	\$311.64	\$105.52				\$0.00	\$1,082.84		
		\$103,500.00	\$0.00	\$90,190.95	\$145.53	\$3,678.80	\$3,678.80	\$1,839.40	\$0.00	\$3,966.52	4%	
Courthouse General												
001-43-5200	CONTRACTUAL SERVICES	\$455,000.00	\$0.00	\$463,799.83	\$6,183.67				\$0.00	(\$14,983.50)		
001-43-5300	COMMODITIES	\$26,000.00	\$0.00	\$431.57	\$161.65				\$0.00	\$25,406.78		
001-99-5212	BANK CHARGES	\$0.00	\$333.54	\$5,082.66					\$0.00	(\$5,416.20)		
001-99-9810	TAX SALE EXPENSES	\$0.00	\$0.00	\$3,060.00					\$0.00	(\$3,060.00)		
		\$481,000.00	\$0.00	\$464,231.40	\$6,345.32	\$0.00	\$0.00	\$0.00	\$0.00	\$10,423.28	2%	
County Counselor												
001-99-5101	CO.COUNSELOR WAGES	\$68,000.00	\$0.00	\$48,750.00	\$19,250.00				\$0.00	\$0.00		
001-99-5200	COUNTY COUNSELOR CONTRACTUAL	\$22,000.00	\$0.00	\$200.00					\$0.00	\$21,800.00		
		\$90,000.00	\$0.00	\$48,950.00	\$19,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,800.00	24%	
All Other												
001-99-5505	TRANSFER OUT	\$90,000.00	\$0.00	\$91,000.00					\$0.00	(\$1,000.00)		Transferred 40K EMS 50K Sheriff
001-99-5901	CONTINGENCY	\$75,000.00	\$0.00	\$0.00					\$50,000.00	\$25,000.00		Enc Legal Fees
001-99-5902	TRANS TO COMP EQUIP RESERVE	\$10,000.00	\$0.00	\$0.00					\$10,000.00	\$0.00		JE Performed in December
001-99-5904	CONTINGENCY-MURDER TRIAL	\$50,000.00	\$0.00	\$0.00					\$0.00	\$50,000.00		
001-99-5908	CASH FORWARD	\$250,000.00	\$0.00	\$0.00					\$0.00	\$250,000.00		
001-99-5911	LONGEVITY PAY	\$50,000.00	\$0.00	\$0.00					\$42,735.00	\$7,265.00		JE Performed in December
		\$525,000.00	\$0.00	\$91,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,735.00	\$331,265.00	63%	
		\$3,299,426.00	\$0.00	\$2,419,087.47	\$79,518.53	\$42,125.65	\$42,125.65	\$17,807.64	\$186,145.74	\$512,615.32	16%	

Cash Balance 12.20.24	\$829,176.05	
Less Encumbrances	(\$186,145.74)	
Less AP 12.13.24	(\$79,518.53)	
Less Payroll 12.13.24	(\$42,125.65)	
Less Payroll 12.27.24	(\$42,125.65)	
Less Accrual Payroll Dec	(\$17,807.64)	
County Treasurer Remaining Budget	(\$12,462.17)	} I have to assume these budgets will be spent to \$0
County Attorney Remaining Budget	(\$18,101.15)	
Register of Deeds Remaining Budget	(\$3,908.38)	
Courthouse Mtce Remaining Budget	(\$64,606.76)	
District Court Remaining Budget	(\$45,627.75)	
Emergency Preparedness Remaining Budget	(\$7,942.59)	
IT Wages Remaining Budget	(\$33,406.21)	
Finance Remaining Budget	(\$3,966.52)	
Courthouse General Remaining Budget	(\$10,423.28)	
County Counselor Remaining Budget	(\$21,800.00)	
Sheriff Over Budget	(\$28,000.00)	
Protecting Cash Forward	(\$250,000.00)	
We don't have enough cash to even protect 250K for a cash carryover	(\$38,791.96)	(Possibly increase with Interest booking at end of month by 20K - I choose to be conservative)

Sheriff / Corrections Fund as of 12.20.24

Account	Description	Current Budget	YTD Act	AP12.13	PR 12.13	PR12.27 Enc	EOY 1 WK Pyrl	Remaining
120-00-5101	SHERIFF WAGES	\$ 669,932.00	\$ 726,798.21		\$ 31,053.91	\$ 31,053.91	\$ 15,526.96	\$ (134,500.99)
120-00-5101-003	SEKRCC WAGES	\$ 649,502.00	\$ 571,972.35		\$ 27,944.58	\$ 27,944.58	\$ 13,972.29	\$ 7,668.20
120-00-5200	SHERIFF CONTRACTUAL	\$ 87,631.00	\$ 132,447.32	\$ 8,255.54				\$ (53,071.86)
120-00-5200-003	SEKRCC CONTRACTUAL	\$ 285,000.00	\$ 334,611.59	\$ 17,883.12				\$ (67,494.71)
120-00-5300	SHERIFF COMMODITIES	\$ 115,496.00	\$ 99,953.50	\$ 8,650.58				\$ 6,891.92
120-00-5300-003	SEKRCC COMMODITIES	\$ 278,400.00	\$ 59,863.30	\$ 14,328.81				\$ 204,207.89
120-00-5400	SHERIFF CAPITAL OUTLAY	\$ -	\$ 52,078.14					\$ (52,078.14)
120-00-6020	REIMBURSABLES	\$ -	\$ (59,399.94)					\$ 59,399.94
120-00-6020-003	REIMBURSABLES	\$ -	\$ (772.76)					\$ 772.76
		<u>\$ 2,085,961.00</u>	<u>\$ 1,917,551.71</u>	<u>\$ 49,118.05</u>	<u>\$ 58,998.49</u>	<u>\$ 58,998.49</u>	<u>\$ 29,499.25</u>	<u>\$ (28,204.99)</u>

Other Funds

097	Special Law Enforcement	\$ 60,434.35		Cash Balance 12.20.24	\$ 69,806.72
247	Sheriff Forfeiture	\$ 125.28		Transfer from Sales Tax	\$ 150,000.00
257	Sheriff Forfeiture 7/1/19	\$ 73,724.20		Less AP 12.13	\$ (49,118.05)
397	Conceal Carry	\$ 3,341.02		Less PR 12.13	\$ (58,998.49)
398	Offender Registration	\$ 39,451.87		Less PR 12.13	\$ (58,998.49)
		<u>\$ 177,076.72</u>		Less Accrual Payroll	\$ (29,499.25)
					<u>\$ 23,192.44</u>