

Bourbon County Commission Meeting

Meeting Agenda

October 5, 2026, 6:00 PM - 8:30 PM
210 S National Ave, Fort Scott, KS 66701, US

I. Call Meeting to Order

II. Pledge of Allegiance

III. Prayer - Motley

IV. Introductions

V. Approval of Agenda

VI. Approval of Minutes

VII. Approval of Accounts Payable \$

a. August Financials

b. AP Corrections from 9/18/26

c. Tax Role Corrections

VIII. Executed Documents for Record

IX. Public Comments

X. Executive Session K.S.A. 75-4319 (b)() Subject:

a. Executive Session K.S.A. 75-4319 (b)(1) Subject: Employee Performance to include Cohen, Bob, and present commissioners- Tran

XI. Department Updates

a. Matt Lawn - Budget

XII. Old Business

a. Asbestos Inspection and Cort Move Update - Beerbower

b. Transfer Station - Tran

c. 5% wage increase- Beerbower

d. HR - RFP Date and Process - Allen

e. Backhoe Bid - Beerbower

XIII. New Business

a. Distribution of Tobacco- Dr. Roger K. Harris

XIV. Commission Comments

**XV. Future Agenda Topics . Auction. HR rfp review. Becky Gray Letter of support Transportation.
Insurance. purchasing policy**

XVI. Adjournment

Bourbon County Commission Meeting

Meeting Minutes

September 28, 2026, 5:30 PM - 8:30 PM
210 S National Ave, Fort Scott, KS 66701, US

Bourbon County Commission Meeting

Monday, September 28, 2026 at 5:30 PM 210 S National Ave, Fort Scott, KS 66701, US

Attendance

Attendance Commissioner Milburn, Commissioner Allen, Commissioner Tran, Commissioner Beerbower, Clerk Clarkson , Clint Walker, Rachel Walker, Commissioner Motley, Nelson Blythe, Marlon Merida, Kenny Allen, Jason Silvers, Rolland with Murphy Tractor

Approval Of Agenda

Commissioners discussed additions and subtractions adding moving Kenny Allen - for a transfer request adding Indigent Cremation , backhoe bids and removing KC Crown, Commissioner Milburn reported that it takes a vote of the commission to remove items from the agenda.

Approval Of Minutes

Motion by Commissioner Milburn to approve minutes for September 21, 2026 as written , motion second all approved

Approval Of Accounts Payable \$190,321.80 \$15,421.96

Commissioner Milburn made a motion to approve 9/25/26 ap totaling \$190,321.80 all approved. Commissioner Milburn explained that the ap for the week of 9/18/2026 did not have all transactions on the report that was approved by the commission. the approved amount for the week of the 18th was 581,360.08 and the full approval amount was 596,782.04 a difference of the 15,421.96. currently the treasurer is working to sort out the expenses that were additional to generate a report for the commission and commission would have within the next week from the treasurer. Milburn moved to approve the difference for 9/18/2026 of 15,421.96 Beerbower second all approved.

Public Comments

Clint Walker spoke in Public comments about tag fee cost and made comment of cost being a quarter of the car cost. Mr Walker also questioned the charge on KORA

a. Executive Session K.S.A. 75-4319 (b)(1) Subject: Employee Performance

Commissioner ___Milburn___ motioned pursuant to KSA 75-4319(b)(1) that the Commission recess into an executive session for ___15___ minutes to discuss matters of non-elected personnel to protect their privacy. Specifically dealing with _Employee Job Preformance_. Included in the executive session will be the ___5 commissioners___, We will recess to the executive session room at _5:39_pm and return to the commission room at _5:54___. Motion was seconded by Commissioner ___Allen___ and the motion passed unanimously.

Commissioner ___Milburn___ motioned to return to normal session at ___554___pm _with_ action. Motion was seconded by _tran_ and the motion passed unanimously.

Motion to grant Commissioner Tran authority to request Cohen to address personnel matters in person was made by Commissioner Milburn-Kee and seconded by Commissioner Tran. The motion carried.

b. Executive Session K.S.A. 75-4319 (b)(2) Subject: Pending Litigation

Commissioner _Motley___ motioned pursuant to KSA 75-4319(b)(2) that the Commission recess into an executive session for _20___ minutes to discuss matters of non-elected personnel to protect their privacy. Specifically dealing with ___pending litigation___. Included in the executive session will be the ___5 Commissioners Bob and Forest_____, We will recess to the executive session room at _555_pm and return to the commission room at _615___. Motion was seconded by Commissioner ___Tran___ and the motion passed unanimously.

Commissioner _Motley___ motioned to return to normal session at _615___pm _no_ action. Motion was seconded by ___Allen_ and the motion passed unanimously.

Department Updates

a. Budget Discussion - Adoption and Signing of Budget

County Financial Advisor Matt Lawn presented budget revisions, noting adjustments to the 2026 estimates that brought expenditures closer to budgeted amounts. The revisions resulted in increased carryover and reserves for the general, employee benefit, and road and bridge funds. Matt Lawn also presented a wage adjustment analysis showing the cost impact of increases ranging from 5 to 15 percent, noting that a 15 percent increase would require over 3.5 additional mills and would largely deplete carryover reserves. He recommended that the Commission undertake a formal wage study and develop a step-pay system, ideally beginning earlier in the next budget cycle.

Commissioner Beerbower proposed an alternative approach using one-time FEMA funds and Jayhawk Wind revenue, combined with reductions in departmental commodities, to fund a 15 percent raise for non-director, non-elected employees. Commissioner Milburn-Kee raised concerns about reducing commodities such as fuel. Commissioner Tran cautioned that a blanket raise without a structured pay plan would be inconsistent and questioned how employees who already received raises in the current year would be treated. He moved to table the pay raise discussion until 2027, pending a formal compensation plan; that motion died for lack of a second.

Commissioners ultimately agreed that a proper wage study and step system were necessary and that the budget as prepared, not to exceed 56.678 mills, was appropriate to adopt. Matt Lawn confirmed the budget would be submitted to the state by end of day Wednesday.

Motion to approve the budget as prepared by Matt Lawn, not to exceed 56.678 mills, was made by Commissioner Milburn-Kee and seconded by Commissioner Tran. The motion carried 4-1 with Commissioner Beerbower voting Against.

b. Emergency Management / Salary Grant Application / Opp Plan Discussion - Lou

Emergency Management Manager Lou Howard presented the Emergency Management Performance Grant (EMPG) for signature. The grant is a 50/50 federal-state cost share and may fund salary, office supplies, technology, and planning and exercises. Regarding the Emergency Operations Plan (EOP), Manager Howard indicated it is still in progress and will be brought back to the Commission at a future meeting.

Motion to authorize Commissioner Motley to sign the EMPG grant application was made by Commissioner Milburn-Kee and seconded. The motion carried.

c. Kenny Allen - Motley

Motion to transfer \$325,000 from Road and Bridge Sales Tax Fund (222) to Road and Bridge Fund (220) to cover payroll and work performed on hard surface roads was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried.

d. Indigent Cremation

an indigent cremation expense for William Watson in the amount of \$1,750 was approved to be paid from the general fund.

Motion to approve the indigent cremation expense for William Watson in the amount of \$1,750 from the general fund was made by Commissioner Milburn-Kee and seconded by Commissioner Motley. The motion carried.

New Business

a. Murphy Tractor Rep Roland - Milburn

Commissioner Milburn-Kee introduced Roland Hammond, Regional Product Support Manager for Murphy Tractor, noting she had contacted the company after being unable to obtain adequate service descriptions from county departments. She acknowledged that Murphy Tractor's detailed follow-up regarding crusher training, calibrations, and employee attendance contributed to a significant production increase from 400 tons per day to 3,600 tons per day.

Mr. Hammond emphasized Murphy Tractor's commitment to proactive communication, transparent service processes, and partnership with the county. The Commission encouraged Mr. Hammond to connect directly with Road and Bridge Director Kenny Allen.

b. TEC Phone Prompts - Milburn

Commissioner Milburn-Kee reported that investigation into the county's phone system revealed that the current prompt configuration directs callers to the County Clerk's office due to order of prompt, creating an excessive overflow burden. The TEC representative offered to reprogram the prompts at no charge. The Commission approved allowing Commissioner Milburn-Kee to coordinate the reprogramming with TEC.

Motion to authorize Commissioner Milburn-Kee to direct TEC to revise the county phone prompt order was made by Commissioner Milburn-Kee and seconded. The motion carried.

c. Allen County Appraiser MOU

Commissioner Milburn-Kee presented a revised Memorandum of Understanding with Allen County for the sharing of appraiser services, modified to a monthly billing structure at the recommendation of county legal counsel. The primary benefit of the MOU is shared insurance costs.

Motion to approve the Allen County Appraiser MOU and transmit it to Allen County was made by Commissioner Milburn-Kee and seconded. The motion carried.

d. Bourbon County Clay Request - Allen

Commissioner Allen reported that Bourbon County Clay (the Freeman family) requested the Commission's endorsement to submit an ornament on behalf of Bourbon County for the Kansas Governor's Christmas tree competition through the Kansas Association of Counties.

Motion to authorize Bourbon County Clay to complete and submit the Kansas Association of Counties ornament entry representing Bourbon County was made by Commissioner Allen and seconded. The motion carried.

Old Business

a. Purchasing Policy - Milburn

The Commission reviewed multiple draft versions of a purchasing policy. Commissioner Beerbower recommended raising the bidding thresholds to align with current costs and Kansas legislative direction, suggesting a structure of \$0–\$10,000 (department authority), \$10,000–\$50,000 (three documented quotes), \$50,000–\$100,000 (formal competitive bids), and \$100,000+ (RFP with board approval). He also noted the availability of state cooperative purchasing programs for equipment. The Commission agreed to distribute the draft policies to department heads and elected officials for input before taking further action. Commissioner Motley volunteered to send the drafts for feedback.

b. Construction Courthouse Move Update - Beerbower

Commissioner Beerbower reported that a contractor is scheduled to assess the courthouse construction and IT needs on Wednesday.

c. Employee Benefit County Defined Contribution

Commissioner Milburn-Kee presented a proposal for a county-defined contribution model for employee benefits, including a potential premium pay supplement

(approximately \$2.00/hour) for employees who opt out of county health insurance who already have coverage elsewhere. No action was taken.

d. Kora Policy Resolution - Clerk

The Commission discussed a KORA (Kansas Open Records Act) resolution establishing fee schedules and records custodian responsibilities. the Commission voted to adopt the resolution. Commissioner Allen did not sign the resolution.

Motion to adopt the KORA Policy Resolution 32-26 was made by Commissioner Beerbower and seconded by Tran. The motion carried 4-1 with Commissioner Allen voting Against.

e. Transfer Station Equipment - Beerbower

Commissioner Beerbower led a detailed discussion with Kevin Allen, a local commercial hauler and regular transfer station user, regarding transfer station operations. Topics included:

- **Holiday operations:** Commissioner Beerbower noted staffing constraints make limited holiday openings difficult with only three trained employees; Kevin Allen indicated this was previously standard practice and only recently ceased.
- **Financial review:** Commissioner Motley reported that per the audit, the transfer station showed a surplus of \$96,000 in 2025, a loss of \$3,000 in 2024, and surpluses of \$68,000 in 2023 and \$22,000 in 2022. It was noted that government cash-basis accounting excludes depreciation, and our budgets exclude benefits, making direct comparison to private business profit-and-loss statements imperfect.
- **Pressure washing equipment:** Kevin Allen's suggestion to purchase an industrial pressure washer was discussed, as part of maintaining the counties current equipment. Commissioner Beerbower raised environmental compliance concerns related to KDHE water runoff if we were to power wash and maintain our equipment on site and the potential need for a proper drainage pad.
- **Backhoe status:** Discussion about backhoe equipment condition and ownership (public works vs. transfer station) was noted; bids for a backhoe replacement were

tabled to the next meeting.

f. Transfer Station Rates - Beerbower

Commissioner Beerbower presented a formal motion to adopt new transfer station rate increases effective January 1, 2027, increase transfer station employee wages by 15 percent, and establish restricted reserve accounts for equipment/facility replacement (\$35,000/year), closure and post-closure obligations (\$15,000/year), and operating carryover (\$15,000/year). Proposed rates were:

Category	Current	Proposed
In-County C&D	\$35/ton	\$40/ton
In-County MSW	\$40/ton	\$46/ton
Out-of-County C&D	\$40/ton	\$51/ton
Out-of-County MSW	\$50/ton	\$56/ton

Motion to adopt the proposed transfer station rate schedule, 15 percent wage adjustment for transfer station employees, and establishment of restricted reserve accounts was made by Commissioner Beerbower. The motion died for lack of a second.

Future Agenda Topics

The following items were identified for future agendas: backhoe bids, IT security training for employees (pending information from Stronghold), HR RFP responses, and a courthouse construction and warehouse move update.

Adjournment

Motion to adjourn was made and seconded. The motion carried

Commissioner

Commissioner

Commissioner

ATTEST: _____ Commissioner

Commissioner

County Clerk

Selection Criteria: Vendor =
Bank =

Batch =
Due Date = 10/2/2026
Invoice Date =

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 064 EMPLOYEE BENEFIT					
023915633		BLUE CROSS/BLUE SHIELD OF KANS	AUGUST 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$111,854.66
024037847		BLUE CROSS/BLUE SHIELD OF KANS	SEPTEMBER 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$111,854.66
024166400		BLUE CROSS/BLUE SHIELD OF KANS	OCTOBER 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$78,119.85
Fund: 064 - EMPLOYEE BENEFIT Invoice Count and Total:				3	\$301,829.17
Fund: 108 LANDFILL					
0198-421501		O'REILLY AUTO PARTS	OIL FILTER #154	LANDFILL COMMODITIES	\$25.52
0198-422337		O'REILLY AUTO PARTS	BATTERY	LANDFILL COMMODITIES	\$387.78
0198-422821		O'REILLY AUTO PARTS	TERMINAL CONNECTOR	LANDFILL COMMODITIES	\$10.59
137934128		FLEETPRIDE	STARTING MOTOR #155	LANDFILL COMMODITIES	\$551.84
1842431735 9/23/26		EVERGY	2286 NOBLE RD	LANDFILL CONTRACTUAL SVCS	\$347.00
32602		ALLEN COUNTY PUBLIC WORKS	MSW 9/17 - 9/23/2026	LANDFILL CONTRACTUAL SVCS	\$5,451.93
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	LANDFILL CONTRACTUAL SVCS	\$140.00
Fund: 108 - LANDFILL Invoice Count and Total:				7	\$6,914.66
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
09212026		GILLEN STITCH CO	UNIFORMS	SHERIFF COMMODITIES	\$542.00
1461		REDLINE FIRE CO,LLC	RECHARGE EXTINGUISHERS	SHERIFF CONTRACTUAL	\$182.00
16-4897-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	293 E 20TH ST	SEKRCC CONTRACTUAL	\$297.08
22616		ACCURATE CONTROLS, INC.	ALARM CONTRACT	SHERIFF CONTRACTUAL	\$21,450.97
25632		ACCURATE CONTROLS, INC.	ALARM SERVICE	SHERIFF CONTRACTUAL	\$5,009.40
304118		BROOKS-JEFFREY MARKETING INC.	WEB SITE	SHERIFF CONTRACTUAL	\$2,995.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
304148		BROOKS-JEFFREY MARKETING INC.	WEB SITE	SHERIFF CONTRACTUAL	\$99.92
390506FCI		FREEMAN HEALTH SYSTEM	INMATE MEDICAL	SEKRCC CONTRACTUAL	\$106.88
5251-1		SHERWIN-WILLIAMS	PAINT	SHERIFF COMMODITIES	\$149.12
6153653236		VERIZON WIRELESS	ACCT#00005 BBCO SHERIFF'S OFFICE (TWO MONTHS)	SHERIFF CONTRACTUAL	\$3,546.01
62980		SATTERLEE PLUMBING, HEATING & AIR- COND	HVAC SERVICE	SHERIFF CONTRACTUAL	\$1,650.00
TX26-26821		LONE STAR PRISONER TRANSPORT INC	INMATE TRANSPORT	SEKRCC CONTRACTUAL	\$956.65
TX26-26823		LONE STAR PRISONER TRANSPORT INC	INMATE TRANSPORT	SEKRCC CONTRACTUAL	\$3,209.15
Fund: 120 - COUNTY SHERIFF/CORRECTIONAL Invoice Count and Total:				13	\$40,194.18
Fund: 220 ROAD AND BRIDGE					
0198-421509		O'REILLY AUTO PARTS	FUEL/OIL FILTERS/OIL #2	ROAD & BRIDGE COMMODITIES	\$82.10
0198-422240		O'REILLY AUTO PARTS	OIL/AIR/FUEL/HYDRAULIC FILTERS #152	ROAD & BRIDGE COMMODITIES	\$98.21
0198-422384		O'REILLY AUTO PARTS	TIRE CEMENT/TUBE PATCH	ROAD & BRIDGE COMMODITIES	\$16.99
0198-422874		O'REILLY AUTO PARTS	CABIN AIR FILTER #151	ROAD & BRIDGE COMMODITIES	\$23.37
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	ROAD & BRIDGE CONTRACTUAL SVC	\$268.75
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	ROAD & BRIDGE COMMODITIES	\$76.50
2754096		MURPHY TRACTOR & EQUIPMENT CO	FILTER ELEMENTS/AIR/OIL FILTERS #36	ROAD & BRIDGE COMMODITIES	\$421.43
287290		MAYCO ACE HARDWARE	PIPE ADAPTERS/DUCT TAPE	ROAD & BRIDGE COMMODITIES	\$15.96
30014		SMS POWER TRAIN AND HARDWARE	BLADES #85	ROAD & BRIDGE COMMODITIES	\$404.55
31566		SMS POWER TRAIN AND HARDWARE	LAMINATED WHEELS #85	ROAD & BRIDGE COMMODITIES	\$1,024.63
38550		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 275 GAL @ \$5.62 MAPLETON TANK	ROAD & BRIDGE COMMODITIES	\$1,545.50
38573		JUDY'S FUEL & OIL CO, LLC	GAS 603 GAL @ \$3.95/DYED DIESEL 540 GAL @ \$5.62/CLEAR DIESEL 843 GAL @ \$5.88 COUNTY BARN	ROAD & BRIDGE COMMODITIES	\$10,373.49
39120		ALIGNMENT SERVICES	TUBING #147	ROAD & BRIDGE COMMODITIES	\$27.00

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Report ID: APLT24B Operator: *mrichardson*

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 220 ROAD AND BRIDGE					
454860		LOCKWOOD MOTOR SUPPLY, INC.	AIR FILTER/SHOP TOWELS #145	ROAD & BRIDGE COMMODITIES	\$53.92
455148		LOCKWOOD MOTOR SUPPLY, INC.	HOSES/COUPLING #T150	ROAD & BRIDGE COMMODITIES	\$111.22
455174		LOCKWOOD MOTOR SUPPLY, INC.	GREASE FITTING #85	ROAD & BRIDGE COMMODITIES	\$8.46
58638		K & K AUTO PARTS INC.	HOSE/CLAMPS #145	ROAD & BRIDGE COMMODITIES	\$58.69
613426		JOHNSTON FARM & TIRE SERVICE	O RING #35/TIRES #36/O RING #52	ROAD & BRIDGE CONTRACTUAL SVC	\$280.00
7853573428 9/22/26		EVERGY	1427 215TH ST	ROAD & BRIDGE CONTRACTUAL SVC	\$1,932.26
9127625636 9/22/26		EVERGY	1429 215TH ST	ROAD & BRIDGE CONTRACTUAL SVC	\$120.73
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	ROAD & BRIDGE CONTRACTUAL SVC	\$140.00
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	ELM CREEK CONTRACTUAL	\$280.00
A311879		HEIDRICK'S TRUE VALUE	ADAPTERS/COUPLING	ROAD & BRIDGE COMMODITIES	\$26.27
SS310057512		FOLEY EQUIPMENT CO.	POWER BY THE HOUR 8/24 - 9/24/26 #52	ROAD & BRIDGE CONTRACTUAL SVC	\$724.64
SS310057513		FOLEY EQUIPMENT CO.	POWER BY THE HOUR 8/24 - 9/24/26 #35	ROAD & BRIDGE CONTRACTUAL SVC	\$357.60
Fund: 220 - ROAD AND BRIDGE Invoice Count and Total:				25	\$18,472.27
Fund: 222 ROAD & BRIDGE SALES TAX FUND					
0198-422239		O'REILLY AUTO PARTS	OIL/AIR FILTERS/OIL #103	R&B SALES TAX COMMODITIES	\$73.84
0198-422240		O'REILLY AUTO PARTS	OIL/AIR/FUEL/HYDRAULIC FILTERS #152	R&B SALES TAX COMMODITIES	\$98.21
0198-422327		O'REILLY AUTO PARTS	AIR/OIL FILTERS/OIL #103	R&B SALES TAX COMMODITIES	\$77.94
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	R&B SALES TAX COMMODITIES	\$76.50
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	R&B SALES TAX CONTRACTUAL SVCS	\$268.75
12694		BLEVINS ASPHALT CONSTRUCTION,	COLD MIX	R&B SALES TAX CONTRACTUAL SVCS	\$3,715.69

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 222 ROAD & BRIDGE SALES TAX FUND					
30014		SMS POWER TRAIN AND HARDWARE	BLADES #85	R&B SALES TAX COMMODITIES	\$404.54
31566		SMS POWER TRAIN AND HARDWARE	LAMINATED WHEELS #85	R&B SALES TAX COMMODITIES	\$1,024.63
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	R&B SALES TAX CONTRACTUAL SVCS	\$140.00
PSO454865		G.W. VAN KEPPEL CO	CYLINDER #306	R&B SALES TAX COMMODITIES	\$882.96
Fund: 222 - ROAD & BRIDGE SALES TAX FUND Invoice Count and Total:				10	\$6,763.06
Fund: 224 ROAD & BRIDGE SP. IMPROVEMENT					
461681		PROFESSIONAL ENGINEERING CONSULTANTS PA	PROFESSIONAL SERVICES BRIDGE 19-2-Q-0	SP. IMPROVEMENT EXPENSES	\$5,950.00
Fund: 224 - ROAD & BRIDGE SP. IMPROVEMENT Invoice Count and Total:				1	\$5,950.00
Fund: 387 ADDICTION SETTLEMENT FUND					
10/01/26		PATH OF EASE ASSOCIATION	OIL CHANGE	CAPITAL OUTLAY	\$48.72
10/01/26 2		PATH OF EASE ASSOCIATION	MILEAGE REIMBURSEMENT SEPTEMBER	CAPITAL OUTLAY	\$555.34
Fund: 387 - ADDICTION SETTLEMENT FUND Invoice Count and Total:				2	\$604.06
Fund: 399 EMERGENCY SERVICES SALES TAX					
45415		FREEMAN FORT SCOTT HOSPITAL INC	SALES TAX	CONTRACTUAL SERVICES	\$63,741.41
Fund: 399 - EMERGENCY SERVICES SALES TAX Invoice Count and Total:				1	\$63,741.41
Dept: 00 - Non-Departmental Invoice Count and Total:				62	\$444,468.81

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 03 COUNTY TREASURER					
Fund: 001 GENERAL FUND					
285178 2026		FORT SCOTT TRIBUNE	YEARLY SUBSCRIPTION	TREASURER CONTRACTUAL SVCS	\$90.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				1	\$90.00
Dept: 03 - COUNTY TREASURER Invoice Count and Total:				1	\$90.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 08 COUNTY CORONER					
Fund: 001 GENERAL FUND					
09/09/26		CHENEY WITT MEMORIAL CHAPEL, INC.	REMOVAL & DELIVER TO KS	CORONER CONTRACTUAL SVCS	\$600.00
09/25/26		KONANTZ-CHENEY FUNERAL HOME	REMOVAL & TRANSPORT TO KC FOR AUTOPSY	CORONER CONTRACTUAL SVCS	\$800.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$1,400.00
Dept: 08 - COUNTY CORONER Invoice Count and Total:				2	\$1,400.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10 DISTRICT COURT					
Fund: 001 GENERAL FUND					
5817		MASON AND CLARK LAW OFFICES, LLC	CONFLICT ATTORNEY BB2026JC10-14	DISTRICT COURT CONTRACTUAL SVC	\$810.00
06062043		KENNY FELT PHOTOGRAPHY LLC	JUDGE PHOTO SESSION AND PRINT	DISTRICT COURT CONTRACTUAL SVC	\$135.00
09192026		HIGGINS, SHAUN	TRANSCRIPTS	DISTRICT COURT CONTRACTUAL SVC	\$140.00
09212026		JAIME SCHRAM	TRAVEL	DISTRICT COURT CONTRACTUAL SVC	\$493.00
09302026TJ		BASELEY LAW OFFICE LLC	JOSH	DISTRICT COURT CONTRACTUAL SVC	\$1,900.00
09302026TJ		BASELEY LAW OFFICE LLC	TERRA	DISTRICT COURT CONTRACTUAL SVC	\$2,100.00
112245		ADVANTAGE COMPUTER ENTERPRISES	INSTALLATION OF REPLACEMENT UPS SURGE/BATTERY BACKUP	DISTRICT COURT CONTRACTUAL SVC	\$385.00
17851		TRANSLATIONPERFECT.COM	INTERPRETER SERVICES	DISTRICT COURT CONTRACTUAL SVC	\$360.00
17911		TRANSLATIONPERFECT.COM	INTERPRETER SERVICES	DISTRICT COURT CONTRACTUAL SVC	\$180.00
3112 09/24/26		PITNEY BOWES PURCHASE POWER	POSTAGE	DISTRICT COURT CONTRACTUAL SVC	\$1,163.45
33052		SMART SALES LLC DBA SMARTOX	DRUG TEST SUPPLIES	DISTRICT COURT COMMODITIES	\$123.75
5816		MASON AND CLARK LAW OFFICES, LLC	CONFLICT ATTORNEY BB2023JC22	DISTRICT COURT CONTRACTUAL SVC	\$70.00
A311923		HEIDRICK'S TRUE VALUE	JURY ROOM REFRIGERATOR	DISTRICT COURT COMMODITIES	\$1,722.00
OCTOBER2026		DOMONEY & DOMONEY	CINC CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$2,000.00
OCTOBER2026		DOMONEY & DOMONEY	CINC CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$420.00
OCTOBER2026		GILBERT ERNEST GREGORY	CINC, CT/DM, MISD/TR/JV CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$4,600.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10		DISTRICT COURT			
Fund: 001		GENERAL FUND			
Fund: 001 - GENERAL FUND Invoice Count and Total:				16	\$16,602.20
Dept: 10 - DISTRICT COURT Invoice Count and Total:				16	\$16,602.20

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 11 EMERGENCY PREPAREDNESS					
Fund: 001 GENERAL FUND					
6153653240		VERIZON WIRELESS	ACCT# 00012 EMERGENCY MANAGEMENT	EM. PREP. CONTRACTUALSVCS	\$83.12
Fund: 001 - GENERAL FUND Invoice Count and Total:				1	\$83.12
Dept: 11 - EMERGENCY PREPAREDNESS Invoice Count and Total:				1	\$83.12

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 43 COURTHOUSE GENERAL					
Fund: 001 GENERAL FUND					
08-2093-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	108 W 2ND ST	CONTRACTUAL SERVICES	\$135.31
08-2227-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	210 S NATIONAL AVE	CONTRACTUAL SERVICES	\$557.12
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$692.43
Dept: 43 - COURTHOUSE GENERAL Invoice Count and Total:				2	\$692.43

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
---------	----	-------------	----------------------	-----------------	-------------

Invoice Count by Dept: 84

Grand Total: \$463,336.56

Open Invoices - Dept/Fund. Totals

Dept	Fund	Amount
00	Non-Departmental	
	064 EMPLOYEE BENEFIT	\$301,829.17
	108 LANDFILL	\$6,914.66
	120 COUNTY SHERIFF/CORRECTIONAL	\$40,194.18
	220 ROAD AND BRIDGE	\$18,472.27
	222 ROAD & BRIDGE SALES TAX FUND	\$6,763.06
	224 ROAD & BRIDGE SP. IMPROVEMENT	\$5,950.00
	387 ADDICTION SETTLEMENT FUND	\$604.06
	399 EMERGENCY SERVICES SALES TAX	\$63,741.41
		\$444,468.81
03	COUNTY TREASURER	
	001 GENERAL FUND	\$90.00
		\$90.00
08	COUNTY CORONER	
	001 GENERAL FUND	\$1,400.00
		\$1,400.00
10	DISTRICT COURT	
	001 GENERAL FUND	\$16,602.20
		\$16,602.20
11	EMERGENCY PREPAREDNESS	

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
		001	GENERAL FUND	\$83.12	
				\$83.12	
	43	COURTHOUSE GENERAL			
		001	GENERAL FUND	\$692.43	
				\$692.43	
			Grand Total:	\$463,336.56	

Bourbon County Bank Reconciliation

For The Eight Months Ending August 31, 2026

Bourbon County Bank Accounts

Treasurer Account Landmark: *3049	\$ 7,703,713.04
Less Outstanding Checks	\$ (55,792.67)
Less Outstanding Wires	\$ (338,513.53)
Add Deposits in Transit	\$ 237,080.45
Adjustments	\$ (23,333.97)
Cash Balance Account *3049 - Treasurer General Account	\$ 7,523,153.32
Clerk Account Landmark: *3064	\$ 367,945.04
Less Outstanding Checks	\$ (224,570.42)
Less Outstanding Wires	\$ (1,352.82)
Add Deposits in Transit	\$ 327,304.73
Adjustments	\$ 226,556.45
Cash Balance Account *3064 - Clerks Payables Account	\$ 695,882.98

Bourbon County Certificate of Deposits

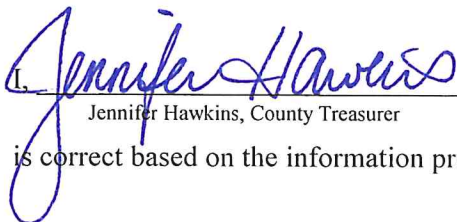
Union State Bank	\$ 100,000.00
Union State Bank	\$ 200,000.00
Landmark Bank	\$ 100,000.00
Union State Bank	\$ 100,000.00
City State Bank	\$ 200,000.00
City State Bank	\$ 250,000.00
City State Bank	\$ 250,000.00
Union State Bank	\$ 250,000.00
Union State Bank	\$ 100,000.00
Total Bourbon County Certificate of Deposits	\$ 1,550,000.00

Bourbon County Treasurer Cash on Hand \$ 1,700.00

Total Bourbon County Cash Balance All Accounts as of 08.31.25 \$ 9,770,736.30

Fund Status Report as of 08.31.25 \$ 9,770,736.30

Variance \$ -


Jennifer Hawkins, County Treasurer

on 9/17/2026

do hereby certify that the above statement

is correct based on the information provided to me.

Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
 Fiscal Year: 2026
 From Period: 1
 To Period: 8
 From Date: 1/1/2026
 Thru Date: 8/31/2026
 Option: Date Range
 Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
General Fund (01)					
001 - GENERAL FUND	\$654,104.60	\$2,552,762.88	(\$2,372,374.40)	\$0.00	\$834,493.08
060 - DIVERSION APPLICATION FEE FU	\$48,721.44	\$4,700.00	(\$1,051.81)	\$0.00	\$52,369.63
100 - INSUFFICIENT FUND CHECKS	(\$16,824.29)	\$19,341.55	(\$18,827.17)	\$0.00	(\$16,309.91)
* Fund Type Total *	\$686,001.75	\$2,576,804.43	(\$2,392,253.38)	\$0.00	\$870,552.80
Special Purpose Funds (02)					
016 - APPRAISERS	\$6,789.70	\$234,329.78	(\$162,280.53)	\$0.00	\$78,838.95
017 - APPRAISER - RESERVE FUND	\$20,788.64	\$0.00	\$0.00	\$0.00	\$20,788.64
024 - BRIDGE & CULVERT	\$942.11	\$6,107.32	(\$1,016.91)	\$0.00	\$6,032.52
026 - COMP EQUIP RESERVE FUND	\$33,466.64	\$0.00	\$0.00	\$0.00	\$33,466.64
027 - GENERAL EQUIPMENT RESERVE F	\$42,234.61	\$0.00	(\$2,471.00)	\$0.00	\$39,763.61
052 - COUNTY TREASURER MOTOR FUN	\$25,836.41	\$85,874.24	(\$68,516.54)	\$0.00	\$43,194.11
053 - RESERVE FUND - COUNTY ATTOR	\$11,170.87	\$0.00	\$0.00	\$0.00	\$11,170.87
062 - ELECTION	\$10,960.67	\$111,122.73	(\$69,732.29)	\$0.00	\$52,351.11
063 - ELECTION RESERVE FUND	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
064 - EMPLOYEE BENEFIT	\$420,580.12	\$2,441,404.48	(\$1,685,999.42)	\$0.00	\$1,175,985.18
093 - ROD-TECH FUND	\$61,476.38	\$14,492.00	(\$9,501.71)	\$0.00	\$66,466.67
094 - TREASURER - TECH FUND	\$17,692.11	\$2,799.00	(\$1,134.69)	\$0.00	\$19,356.42
095 - CLERK - TECH FUND	\$23,538.05	\$2,799.00	(\$7,120.02)	\$0.00	\$19,217.03
097 - SPECIAL LAW ENFORCEMENT	\$67,045.33	\$19,640.00	(\$12,658.36)	\$0.00	\$74,026.97
114 - MENTAL HEALTH	\$23,695.93	\$7,812.14	(\$58.66)	\$0.00	\$31,449.41
116 - MENTAL DISABILITY	\$13,044.52	\$51,320.57	(\$42,246.53)	\$0.00	\$22,118.56
120 - COUNTY SHERIFF/CORRECTIONA	\$146,032.49	\$2,027,492.61	(\$1,742,718.98)	\$0.00	\$430,806.12
200 - NOXIOUS WEED	\$59,005.65	\$165,390.62	(\$137,227.85)	\$0.00	\$87,168.42
202 - NOXIOUS WEED EQUIPMENT FUN	\$15,119.09	\$0.00	\$0.00	\$0.00	\$15,119.09
220 - ROAD AND BRIDGE	\$129,822.92	\$1,968,922.77	(\$1,891,097.24)	\$0.00	\$207,648.45
222 - ROAD & BRIDGE SALES TAX FUND	\$602,286.16	\$907,509.29	(\$652,131.51)	\$0.00	\$857,663.94

Operator: jennifer

10/2/2026 2:52:01 PM

Report ID: GLLT85a

Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO

Fiscal Year: 2026

From Date: 1/1/2026

From Period: 1

Thru Date: 8/31/2026

To Period: 8

Option: Date Range

Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
224 - ROAD & BRIDGE SP. IMPROVEME	\$59,806.62	\$605,648.59	(\$63,497.50)	\$0.00	\$601,957.71
225 - CAP IMP - ELM CREEK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238 - SPEC ALCOHOL & DRUG	\$592.82	\$110.03	(\$1.40)	\$0.00	\$701.45
240 - SPECIAL BRIDGE	\$0.00	\$5,137.59	(\$66.60)	\$0.00	\$5,070.99
244 - SPECIAL PARKS & RECR	\$874.93	\$0.00	\$0.00	\$0.00	\$874.93
248 - SPECIAL ROAD MACHINERY	\$10,829.53	\$0.00	\$0.00	\$0.00	\$10,829.53
250 - STRAY ANIMAL	\$1,042.57	\$0.00	\$0.00	\$0.00	\$1,042.57
271 - REDFIELD RURITAN FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367 - NRP COUNTY FEE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
370 - BOND SALES TAX - COUNTY JAIL	\$1,993,490.08	\$622,381.71	(\$893,375.61)	\$0.00	\$1,722,496.18
374 - BLUE CROSS BLUE SHIELD	\$300.00	\$0.00	(\$300.00)	\$0.00	\$0.00
375 - AMBULANCE SERVICE	\$34,995.78	\$826,534.56	(\$754,291.49)	\$0.00	\$107,238.85
377 - EMS EQUIPMENT RESERVE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
384 - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
385 - MERCY MEDICAL BUILDING	\$0.00	\$23,474.53	\$0.00	\$0.00	\$23,474.53
387 - ADDICTION SETTLEMENT FUND	\$69,322.60	\$3,171.27	(\$2,032.76)	\$0.00	\$70,461.11
396 - REGISTERED OFFENDER TECH FE	\$0.00	\$660.00	\$0.00	\$0.00	\$660.00
397 - CONCEAL CARRY ACCOUNT	\$3,437.33	\$422.50	\$0.00	\$0.00	\$3,859.83
398 - OFFENDER REGISTRATION	\$47,376.65	\$5,500.00	(\$443.98)	\$0.00	\$52,432.67
399 - EMERGENCY SERVICES SALES TA	\$53,609.94	\$388,988.56	(\$442,598.50)	\$0.00	\$0.00
* Fund Type Total *	\$4,007,500.25	\$10,529,045.89	(\$8,642,520.08)	\$0.00	\$5,894,026.06
Business Funds (03)					
108 - LANDFILL	\$271,760.24	\$546,916.82	(\$514,903.36)	\$0.00	\$303,773.70
358 - SEWER REPAYMENT-LAKE FT SC	\$0.00	\$22,409.36	\$0.00	\$0.00	\$22,409.36
* Fund Type Total *	\$271,760.24	\$569,326.18	(\$514,903.36)	\$0.00	\$326,183.06
Trust Funds (05)					
014 - ATTORNEY TRUST FUND	\$1,921.69	\$16.03	\$0.00	\$0.00	\$1,937.72

Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
Include Encumbrances? NO
Include Pri Yr Liabilities? NO
Printed in Alpha by Fund Name? NO
Exclude Additional Cash? NO
Include Pending Cash? NO
Fiscal Year: 2026 From Date: 1/1/2026
From Period: 1 Thru Date: 8/31/2026
To Period: 8 Option: Date Range
Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
204 - PROSECUTOR TRAINING	\$17,350.72	\$783.57	(\$50.00)	\$0.00	\$18,084.29
237 - SHERIFF FEDERAL FORFEIT FUND	\$25,142.47	\$0.00	\$0.00	\$0.00	\$25,142.47
246 - SPEC PROSECUTOR TRUST-FORF	\$84,782.35	\$0.00	\$0.00	\$0.00	\$84,782.35
247 - SHERIFF'S TRUST-FORFEITURE	\$45.30	\$0.00	\$0.00	\$0.00	\$45.30
257 - SHRF TRUST FORFEITURE 7/1/19	\$54,151.80	\$6,037.00	(\$30,956.06)	\$0.00	\$29,232.74
* Fund Type Total *	\$183,394.33	\$6,836.60	(\$31,006.06)	\$0.00	\$159,224.87
Agency Funds - Cities (06)					
330 - FT SCOTT GENERAL	\$0.00	\$1,952,473.57	(\$1,952,473.57)	\$0.00	\$0.00
334 - FT SCOTT LIBRARY	\$0.00	\$295,433.41	(\$295,433.41)	\$0.00	\$0.00
336 - FT SCOTT LIB EMP BEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
342 - FT SCOTT IND DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
344 - FT SCOTT SPEC ASSESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
354 - FT SCOTT FIRE EQUIP	\$0.00	\$110,387.79	(\$110,387.79)	\$0.00	\$0.00
356 - FT SCOTT BOND & INT	\$0.00	\$414.00	(\$414.00)	\$0.00	\$0.00
400 - BRONSON GENERAL	\$0.00	\$38,398.29	(\$38,398.29)	\$0.00	\$0.00
408 - BRONSON LIBRARY	\$0.00	\$8,344.53	(\$8,344.53)	\$0.00	\$0.00
414 - FULTON GENERAL	\$0.00	\$23,411.29	(\$23,411.29)	\$0.00	\$0.00
418 - FULTON BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420 - MAPLETON GENERAL	\$0.00	\$1,605.50	(\$1,605.50)	\$0.00	\$0.00
422 - REDFIELD GENERAL	\$0.00	\$11,080.32	(\$11,080.32)	\$0.00	\$0.00
431 - REDFIELD - SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432 - UNIONTOWN GENERAL	\$0.00	\$45,569.73	(\$45,569.73)	\$0.00	\$0.00
441 - UNIONTOWN - SPECIAL ASSMT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$2,487,118.43	(\$2,487,118.43)	\$0.00	\$0.00
Agency Funds - Townships (07)					
442 - DRYWOOD GENERAL	\$0.00	\$8,356.07	(\$8,356.07)	\$0.00	\$0.00
444 - DRYWOOD LIGHT DIST	\$0.00	\$829.21	(\$829.21)	\$0.00	\$0.00

Operator: jennifer

10/2/2026 2:52:01 PM

Report ID: GLLT85a

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Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO

Fiscal Year: 2026

From Date: 1/1/2026

From Period: 1

Thru Date: 8/31/2026

To Period: 8

Option: Date Range

Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
446 - FRANKLIN GENERAL	\$0.00	\$5,942.46	(\$5,942.46)	\$0.00	\$0.00
450 - FREEDOM GENERAL	\$0.00	\$1,339.38	(\$1,339.38)	\$0.00	\$0.00
452 - MARION GENERAL	\$0.00	\$32,933.41	(\$32,933.41)	\$0.00	\$0.00
466 - MARMATON GENERAL	\$0.00	\$4.00	(\$4.00)	\$0.00	\$0.00
468 - MARMATON CEMETERY	\$0.00	\$12,072.74	(\$12,072.74)	\$0.00	\$0.00
470 - MILLCREEK GENERAL	\$0.00	\$3,246.93	(\$3,246.93)	\$0.00	\$0.00
472 - OSAGE GENERAL	\$0.00	\$1,632.20	(\$1,632.20)	\$0.00	\$0.00
476 - PAWNEE GENERAL	\$0.00	\$5,939.23	(\$5,939.23)	\$0.00	\$0.00
478 - PAWNEE CEMETERY	\$0.00	\$2,584.41	(\$2,584.41)	\$0.00	\$0.00
480 - SCOTT GENERAL	\$0.00	\$0.18	(\$0.18)	\$0.00	\$0.00
482 - SCOTT CEMETERY	\$0.00	\$8,705.53	(\$8,705.53)	\$0.00	\$0.00
484 - TIMBERHILL GENERAL	\$0.00	\$319.71	(\$319.71)	\$0.00	\$0.00
518 - TIMBERHILL CEMETERY	\$0.00	\$5,540.72	(\$5,540.72)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$89,446.18	(\$89,446.18)	\$0.00	\$0.00
Agency Funds - Schools (08)					
282 - USD 234 GENERAL	\$0.00	\$1,486,201.41	(\$1,486,201.41)	\$0.00	\$0.00
284 - USD 234 EMP BEN	\$0.00	\$6,407.29	(\$6,407.29)	\$0.00	\$0.00
286 - USD 234 CAP OUTLAY	\$0.00	\$873,022.79	(\$873,022.79)	\$0.00	\$0.00
288 - USD 234 GEN SUPP	\$0.00	\$1,623,287.24	(\$1,623,287.24)	\$0.00	\$0.00
290 - USD 234 RECREATION	\$0.00	\$218,691.57	(\$218,691.57)	\$0.00	\$0.00
292 - USD 234 BOND & INT	\$0.00	\$1,070,355.40	(\$1,070,355.40)	\$0.00	\$0.00
294 - USD 235 GENERAL	\$0.00	\$355,124.34	(\$355,124.34)	\$0.00	\$0.00
296 - USD 235 GEN-SUPP	\$0.00	\$496,594.73	(\$496,594.73)	\$0.00	\$0.00
297 - USD 235 CAP OUTLAY	\$0.00	\$196,312.25	(\$196,312.25)	\$0.00	\$0.00
298 - USD 235 BOND & INT	\$0.00	\$76,966.32	(\$76,966.32)	\$0.00	\$0.00
300 - USD 248 GENERAL	\$0.00	\$2,298.77	(\$2,298.77)	\$0.00	\$0.00
302 - USD 248 GEN SUPP	\$0.00	\$2,810.48	(\$2,810.48)	\$0.00	\$0.00

Operator: jennifer

10/2/2026 2:52:02 PM

Report ID: GLLT85a

Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
Include Encumbrances? NO
Include Pri Yr Liabilities? NO
Printed in Alpha by Fund Name? NO
Exclude Additional Cash? NO
Include Pending Cash? NO

Fiscal Year: 2026

From Date: 1/1/2026

From Period: 1

Thru Date: 8/31/2026

To Period: 8

Option: Date Range

Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
304 - USD 248 PUB REC	\$0.00	\$168.23	(\$168.23)	\$0.00	\$0.00
306 - USD 248 BOND & INT	\$0.00	\$1,593.10	(\$1,593.10)	\$0.00	\$0.00
308 - USD 248 CAP OUTLAY	\$0.00	\$1,363.39	(\$1,363.39)	\$0.00	\$0.00
310 - USD 346 GENERAL	\$0.00	\$76,259.07	(\$76,259.07)	\$0.00	\$0.00
312 - USD 346 GEN SUPP	\$0.00	\$85,244.36	(\$85,244.36)	\$0.00	\$0.00
314 - USD 346 CAP OUTLAY	\$0.00	\$37,542.30	(\$37,542.30)	\$0.00	\$0.00
316 - USD 346 BOND & INT	\$0.00	\$38,167.06	(\$38,167.06)	\$0.00	\$0.00
320 - COMM COLLEGE GENERAL	\$0.00	\$4,155,471.09	(\$4,155,471.09)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$10,803,881.19	(\$10,803,881.19)	\$0.00	\$0.00
Agency Funds - Cemeteries (09)					
488 - AVONDALE	\$0.00	\$1,483.90	(\$1,483.90)	\$0.00	\$0.00
490 - BARNESVILLE	\$0.00	\$3,207.42	(\$3,207.42)	\$0.00	\$0.00
492 - CENTERVILLE-WEST PLAINS	\$0.00	\$9,432.35	(\$9,432.35)	\$0.00	\$0.00
494 - CHAPEL GROVE	\$0.00	\$2,532.00	(\$2,532.00)	\$0.00	\$0.00
496 - CLARKSBURG	\$0.00	\$7,718.35	(\$7,718.35)	\$0.00	\$0.00
498 - DAYTON	\$0.00	\$1,995.72	(\$1,995.72)	\$0.00	\$0.00
500 - GLENDALE	\$0.00	\$4,790.04	(\$4,790.04)	\$0.00	\$0.00
502 - LATH BRANCH	\$0.00	\$4,946.65	(\$4,946.65)	\$0.00	\$0.00
504 - MAPLE GROVE	\$0.00	\$3,707.08	(\$3,707.08)	\$0.00	\$0.00
506 - OSAGA	\$0.00	\$1,896.26	(\$1,896.26)	\$0.00	\$0.00
508 - PLEASANT VIEW	\$0.00	\$5,561.78	(\$5,561.78)	\$0.00	\$0.00
510 - ROSEDALE	\$0.00	\$4,025.35	(\$4,025.35)	\$0.00	\$0.00
512 - TWEEDY	\$0.00	\$3,048.07	(\$3,048.07)	\$0.00	\$0.00
514 - WEST LIBERTY	\$0.00	\$3,990.85	(\$3,990.85)	\$0.00	\$0.00
516 - ZION	\$0.00	\$1,415.32	(\$1,415.32)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$59,751.14	(\$59,751.14)	\$0.00	\$0.00

Fund Status Report

Bourbon County

Report Selection Criteria:

Fiscal Year: 2026
 From Date: 1/1/2026
 Thru Date: 8/31/2026
 Option: Date Range
 From Period: 1
 To Period: 8
 Exclude Transfers Breakdown? NO

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Agency Funds - Extension Dist (10)					
072 - SOUTHWIND EXTENSION DISTRICT	\$0.00	\$216,352.34	(\$216,352.34)	\$0.00	\$0.00
228 - SEVERANCE TAX	\$518.41	\$0.00	\$0.00	\$0.00	\$518.41
* Fund Type Total *	\$518.41	\$216,352.34	(\$216,352.34)	\$0.00	\$518.41
Agency Funds - Watersheds (11)					
276 - WATERSHED #98	\$0.00	\$26,741.61	(\$26,741.61)	\$0.00	\$0.00
278 - WATERSHED #102	\$0.00	\$122,077.82	(\$122,077.82)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$148,819.43	(\$148,819.43)	\$0.00	\$0.00
Agency Funds - Fire Districts (12)					
078 - FIRE DIST 2	\$0.00	\$33,775.27	(\$33,775.27)	\$0.00	\$0.00
080 - FIRE DIST 3	\$0.00	\$330,144.31	(\$330,144.31)	\$0.00	\$0.00
082 - FIRE DIST 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084 - FIRE DIST 5	\$0.00	\$126,477.36	(\$126,477.36)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$490,396.94	(\$490,396.94)	\$0.00	\$0.00
Agency Funds - Hospital Dist. (13)					
280 - HOSPITAL DIST #1-LINN CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Regional Lib. (14)					
234 - S.E.K. LIBRARY GENERAL	\$0.00	\$108,324.56	(\$108,324.56)	\$0.00	\$0.00
236 - S.E.K. LIBRARY EMP BEN	\$0.00	\$7,684.43	(\$7,684.43)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$116,008.99	(\$116,008.99)	\$0.00	\$0.00
Agency Funds - State Funds (15)					
256 - STATE ED BUILDING	\$0.00	\$138,886.24	(\$138,886.24)	\$0.00	\$0.00
258 - STATE INST BLDG.	\$0.00	\$69,443.00	(\$69,443.00)	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$208,329.24	(\$208,329.24)	\$0.00	\$0.00

Fund Status Report

Bourbon County

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO

Fiscal Year: 2026

From Date: 1/1/2026

From Period: 1

Thru Date: 8/31/2026

To Period: 8

Option: Date Range

Exclude Transfers Breakdown? NO

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Agency Funds - Other (16)					
090 - GAME LICENSE	\$546.50	\$2,376.00	(\$2,485.50)	\$0.00	\$437.00
092 - HERITAGE TRUST FUND	\$19,153.00	\$5,602.00	\$0.00	\$0.00	\$24,755.00
260 - STATE MOTOR FUND	\$8,589.42	\$638,540.22	(\$632,637.15)	\$0.00	\$14,492.49
261 - STATE DRIVERS LICENSE FUND	\$667.00	\$0.00	\$0.00	\$0.00	\$667.00
262 - STATE MOTOR VEH INSP FEES	\$1,340.50	\$0.00	\$0.00	\$0.00	\$1,340.50
* Fund Type Total *	\$30,296.42	\$646,518.22	(\$635,122.65)	\$0.00	\$41,691.99
Agency Funds - Distributable (17)					
056 - DELINQ PP TAX	\$2,905.11	\$5,056.87	(\$6,910.65)	\$0.00	\$1,051.33
058 - DELINQ R.E. SALES	\$127,497.97	\$0.00	\$0.00	\$0.00	\$127,497.97
070 - EXCISE TAX	\$3,714.04	\$1,494.40	(\$197.48)	\$0.00	\$5,010.96
102 - ISOLATED & COMP TAX	\$221,091.98	\$997,547.02	(\$975,940.21)	\$0.00	\$242,698.79
212 - R.E. REDEMPTIONS	\$200,152.45	\$181,474.11	(\$194,004.48)	\$0.00	\$187,622.08
226 - RV TAX	\$8,214.63	\$24,258.01	(\$14,719.60)	\$0.00	\$17,753.04
267 - NEIGHBORHOOD REVIT HOLDING	\$56,496.23	\$666,325.36	(\$721,836.55)	\$0.00	\$985.04
268 - TAX ACCOUNT	\$13,007,832.05	\$9,352,312.38	(\$21,405,879.93)	\$0.00	\$954,264.50
274 - VEHICLE TAX	\$451,840.37	\$1,554,292.90	(\$1,098,805.28)	\$0.00	\$907,327.99
275 - COMMERCIAL VEHICLE FEES	\$37,957.69	\$49,793.23	(\$53,423.51)	\$0.00	\$34,327.41
* Fund Type Total *	\$14,117,702.52	\$12,832,554.28	(\$24,471,717.69)	\$0.00	\$2,478,539.11
* Report Total *	\$19,297,173.92	\$41,781,189.48	(\$51,307,627.10)	\$0.00	\$9,770,736.30

Operator: jennifer

10/2/2026 2:52:02 PM

Report ID: GLLT85a

Page 7 of 7

<u>AP DATE</u>	<u>VENDOR</u>	<u>INVOICE #</u>	<u>AMOUNT</u>			
10/18/2026	CARD SERVICES		\$4,789.64			
10/18/2026	CITY OF FORT SCOTT	INVO1591	\$1,500.00			
10/18/2026	EVERGY	12171432480	\$30.09			
10/18/2026	EVERGY	1820253773 0	\$7,566.82			
10/18/2026	EVERGY	7853573428 0	\$942.26			
10/18/2026	EVERGY	90799525210	\$536.15			
10/18/2026	KIRKLAND WELDING SUPPLIES	398970	\$57.00			
			\$15,421.96			

<u>AP DATE</u>	<u>VENDOR</u>	<u>INVOICE #</u>	<u>ACCT # USED</u>	<u>CORRECT ACCT #</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
10/18/2026	AMAZON	6151278751	120-00-5200		\$1,772.98	WRONG VENDOR-SHOULD BE VERIZON
10/18/2026	EVERGY	1217143248 0	375-24-5208	001-43-5200	\$30.09	
10/18/2026	EVERGY	1820253773 0	375-24-5208	001-43-5200	\$7,566.82	
10/18/2026	EVERGY	7853573428 0	375-24-5208	220-00-5200	\$942.26	
10/25/2026	KNOWINK	24183	063-00-6020	062-00-5200	\$1,650.00	
10/25/2026	IRONHEART WORKING DOGS	9/18/2026	247-00-5325	257-00-5325	\$7,200.00	
10/25/2026	BROCK ELECTRIC	14306	001-43-5200	222-00-5200	\$170.00	

Tax Year:
2019

TAX ROLL CORRECTION - REAL ESTATE
AAELT014

Printed by / Date Time
aclark 9/29/2026 12:12:32PM

Taxpayer LIBE00001
LIBERTY CELLULAR INC

System Control # 2026000094
User Control # 2026000094
CAMA # 126-14-0-00-00-001-01-1-01

Tax Year 2019
Tract # SC07081
Type of Correction Abate
Quick Ref. R7267

PO BOX 260888
PLANO, TX 75026

Tax Unit 78 SC 234 SCOTT TOWNSHIP
Parcel SC07081
USD USD 234

S14 T25 R24 14' X 16' BLDG LOCATED IN
NE 1/4

Property Location 205TH ST - FORT SCOTT, KS 66701

APPRaiser SECTION (Value) Aug 31 2026 1:11PM Janet Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
CR	0	9,710	9,710	CR	0	0	0	-9,710
Total	0	9,710	9,710	Total	0	0	0	-9,710

Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
CR	0	2,428	2,428	CR	0	0	0	-2,428
Total	0	2,428	2,428	Total	0	0	0	-2,428

SDX			0	SDX			0	SDX 0
-----	--	--	---	-----	--	--	---	-------

Comment: Received an email from Matthew Booker with the state and he said that "This is one of those "calls " all appraisers must make. I do not think you would error in determining it to be personal property

CLERK SECTION (Tax) Sep 29 2026 12:12PM Ann Clarkson Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy <u>166.20500</u>	Gen Tax	<u>403.56</u>	Levy <u>166.20500</u>	Gen Tax	<u>0.00</u>	
	SDX \$	<u>0.00</u>		SDX \$	<u>0.00</u>	<u>0.00</u>
SDX Tax Dollars		<u>403.56</u>	SDX Tax Dollars		<u>0.00</u>	<u>-403.56</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-2,428</u>	Type of Correction <u>Abate</u>
Applicable Mill Levy	<u>166.20500</u>	Correction Code <u>CL</u>
Net Change in Levied Tax Dollars	<u>-403.56</u>	Tax Statement # <u>10487</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner <u>LIBE00001</u>
Net Change in Total Tax Dollars	<u>-403.56</u>	<u>LIBERTY CELLULAR INC</u>
Refund Amount	<u>0.00</u>	<u>PO BOX 260888</u>
		<u>PLANO, TX 75026</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2018

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:12:32PM

Taxpayer LIBE00001

System Control # 2026000093

Tax Year 2018

LIBERTY CELLULAR INC

User Control # 2026000093

Tract # SC07081

CAMA # 126-14-0-00-00-001-01-1-01

Type of Correction Abate

PO BOX 260888

PLANO, TX 75026

Tax Unit 78 SC 234 SCOTT TOWNSHIP

Parcel SC07081

USD USD 234

Quick Ref. R7267

S14, T25, R24, 14'X16' BLDG LOCATED IN
NE 1/4

Property Location 205TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 31 2026 1:11PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
CR	0	9,260	9,260
Total	0	9,260	9,260

Appraised After Correction:

CL	Land	Imp	Total	Net Change
CR	0	0	0	-9,260
Total	0	0	0	-9,260

Assessed Prior to Correction:

CL	Land	Imp	Total
CR	0	2,315	2,315
Total	0	2,315	2,315
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
CR	0	0	0	-2,315
Total	0	0	0	-2,315
SDX			0	0

Comment: Received an email from Matthew Booker with the state and he said that "This is one of those "calls " all appraisers must make. I do not think you would error in determining it to be personal property

CLERK SECTION (Tax)

Sep 29 2026 12:12PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>166.08300</u>	Gen Tax	<u>384.48</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>384.48</u>

Tax After Correction

Levy <u>166.08300</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-384.48</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-384.48</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-2,315</u>	Type of Correction <u>Abate</u>
Applicable Mill Levy	<u>166.08300</u>	Correction Code <u>CL</u>
Net Change in Levied Tax Dollars	<u>-384.48</u>	Tax Statement # <u>11621</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner <u>LIBE00001</u>
Net Change in Total Tax Dollars	<u>-384.48</u>	<u>LIBERTY CELLULAR INC</u>
Refund Amount	<u>0.00</u>	<u>PO BOX 260888</u>
		<u>PLANO, TX 75026</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2017

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:12:08PM

Taxpayer LIBE00001
LIBERTY CELLULAR INC

System Control # 2026000092
User Control # 2026000092
CAMA # 126-14-0-00-001-01-1-01

Tax Year 2017
Tract # SC07081
Type of Correction Abate
Quick Ref. R7267

PO BOX 260888
PLANO, TX 75026

Tax Unit 78 SC 234 SCOTT TOWNSHIP
Parcel SC07081
USD USD 234

S14, T25, R24, 14'X16' BLDG LOCATED IN
NE 1/4

Property Location 205TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 31 2026 1:07PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
CR	0	8,980	8,980
Total	0	8,980	8,980

Appraised After Correction:

CL	Land	Imp	Total	Net Change
CR	0	0	0	-8,980
Total	0	0	0	-8,980

Assessed Prior to Correction:

CL	Land	Imp	Total
CR	0	2,245	2,245
Total	0	2,245	2,245
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
CR	0	0	0	-2,245
Total	0	0	0	-2,245
SDX			0	0

Comment: Received an email from Matthew Booker with the state and he said that "This is one of those "calls" all appraisers must make. I do not think you would error in determining it to be personal property

CLERK SECTION (Tax)

Sep 29 2026 12:12PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>167.47700</u>	Gen Tax	<u>376.00</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>376.00</u>

Tax After Correction

Levy <u>167.47700</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-376.00</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-376.00</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-2,245</u>	Type of Correction <u>Abate</u>
Applicable Mill Levy	<u>167.47700</u>	Correction Code <u>CL</u>
Net Change in Levied Tax Dollars	<u>-376.00</u>	Tax Statement # <u>9400</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner <u>LIBE00001</u>
Net Change in Total Tax Dollars	<u>-376.00</u>	<u>LIBERTY CELLULAR INC</u>
Refund Amount	<u>0.00</u>	<u>PO BOX 260888</u>
		<u>PLANO, TX 75026</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:11:51PM

Taxpayer GRAC00010

System Control # 2026000088

Tax Year 2025

GRACE BAPTIST CHURCH INC

User Control # 2026000088

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Quick Ref. R5490

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 1:45PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,520	0	2,520
Total	2,520	0	2,520

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,520
Total	0	0	0	-2,520

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	302	0	302
Total	302	0	302
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-302
Total	0	0	0	-302
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:11PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy	Gen Tax	SDX \$	SDX Tax Dollars
<u>186.69600</u>		<u>0.00</u>	<u>56.38</u>

Tax After Correction

Levy	Gen Tax	SDX \$	SDX Tax Dollars	Net Change
<u>186.69600</u>		<u>0.00</u>	<u>0.00</u>	<u>-56.38</u>
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>	<u>-56.38</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-302

Applicable Mill Levy

186.69600

Net Change in Levied Tax Dollars

-56.38

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-56.38

Refund Amount

56.38

Type of Correction Abate

Correction Code BQ

Tax Statement # 2543

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY

, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2024

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:11:29PM

Taxpayer GRAC00010

System Control # 2026000087

Tax Year 2024

GRACE BAPTIST CHURCH INC

User Control # 2026000087

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Quick Ref. R5490
F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 11 2026 1:34PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,480	0	2,480
Total	2,480	0	2,480

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,480
Total	0	0	0	-2,480

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	298	0	298
Total	298	0	298
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-298
Total	0	0	0	-298
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:11PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy	Gen Tax	SDX \$	SDX Tax Dollars
<u>191.86700</u>		<u>0.00</u>	<u>57.18</u>

Tax After Correction

Levy	Gen Tax	SDX \$	SDX Tax Dollars	Net Change
<u>191.86700</u>		<u>0.00</u>	<u>0.00</u>	<u>-57.18</u>
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>	<u>-57.18</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-298

Applicable Mill Levy

191.86700

Net Change in Levied Tax Dollars

-57.18

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-57.18

Refund Amount

57.18

Type of Correction Abate

Correction Code BQ

Tax Statement # 3569

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY

, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2023

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:11:08PM

Taxpayer GRAC00010

System Control # 2026000086

Tax Year 2023

GRACE BAPTIST CHURCH INC

User Control # 2026000086

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Quick Ref. R5490
F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 11 2026 1:30PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,580	0	2,580
Total	2,580	0	2,580

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,580
Total	0	0	0	-2,580

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	310	0	310
Total	310	0	310
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-310
Total	0	0	0	-310
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:11PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>191.58300</u>	Gen Tax	<u>59.40</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>59.40</u>

Tax After Correction

Levy <u>191.58300</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-59.40</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-59.40</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-310

Applicable Mill Levy

191.58300

Net Change in Levied Tax Dollars

-59.40

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-59.40

Refund Amount

59.40

Type of Correction Abate

Correction Code BQ

Tax Statement # 3917

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2022

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:10:52PM

Taxpayer GRAC00010

System Control # 2026000085

Tax Year 2022

GRACE BAPTIST CHURCH INC

User Control # 2026000085

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Quick Ref. R5490

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 1:14PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,430	0	2,430
Total	2,430	0	2,430

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,430
Total	0	0	0	-2,430

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	292	0	292
Total	292	0	292
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-292
Total	0	0	0	-292
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:10PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>191.02900</u>	Gen Tax	<u>55.78</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>55.78</u>

Tax After Correction

Levy <u>191.02900</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-55.78</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-55.78</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-292

Applicable Mill Levy

191.02900

Net Change in Levied Tax Dollars

-55.78

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-55.78

Refund Amount

55.78

Type of Correction Abate

Correction Code BQ

Tax Statement # 5761

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY

, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission:

Attest by County Clerk:

TAX ROLL CORRECTION - OIL

AAELT012

Tax Year:
2024

Printed by / Date Time
aclark 9/29/2026 12:04:27PM

TaxPayer SKOI00001
S&K OIL PRODUCTION, INC

1903 FARRIS RD
BLUE MOUND, KS 66010-9441

Check Payable to: S&K OIL PRODUCTION, INC

System Control # 2026000075
County Control # 2026000075
CAMA # 144-19-0-00-002-00-0-00
TU 40 MA 235 MARION TOWNSHIP
Quick Ref. R8561

Tax Year 2024
Lease # GEO8561
GEORGE, STEVE
Interest 0.87500000
Interest Type WK

APPRaiser SECTION (Value)

Jul 30 2026 2:22PM Jackie DeMott Approved

Assessed Prior To Correction:

Value	Penalty %	Penalty	Total
534	10.00	107	641

Comment:

Assessed After Correction:

Value	Penalty %	Penalty	Total
471	10.00	101	572

Net Change
-69

CLERK SECTION (Tax)

Sep 29 2026 12:04PM Ann Clarkson Order to Print

Tax Prior To Correction:

Levy	158.78500	Gen Tax	101.80

Comment:

Tax After Correction:

Levy	158.78500	Gen Tax	90.84

Net Change
-10.96

TREASURER SECTION (Summary)

Net Change In Assessed Value	-69
Applicable Mill Levy	158.78500
Net Change In Total Tax Dollars	-10.96
Refund Amount	10.96

Comments

Type of Correction Abate
Correction Code BQ
Tax Statement # 600123

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2017

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:07:05PM

Taxpayer GRAC00010

System Control # 2026000080

Tax Year 2017

GRACE BAPTIST CHURCH INC

User Control # 2026000080

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

Quick Ref. R5490

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 11:57AM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
RU	2,250	2,440	4,690
Total	2,250	2,440	4,690

Appraised After Correction:

CL	Land	Imp	Total	Net Change
RU	0	0	0	-4,690
Total	0	0	0	-4,690

Assessed Prior to Correction:

CL	Land	Imp	Total
RU	259	281	540
Total	259	281	540
SDX			539

Assessed After Correction:

CL	Land	Imp	Total	Net Change
RU	0	0	0	-540
Total	0	0	0	-540
SDX			0	-539

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:07PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>202.77400</u>	Gen Tax	<u>109.52</u>
	SDX \$	<u>10.80</u>
SDX Tax Dollars		<u>98.72</u>

Tax After Correction

Levy <u>202.77400</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-109.52</u>
SDX Tax Dollars		<u>0.00</u>	<u>-10.80</u>
			<u>-98.72</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-540

Applicable Mill Levy

202.77400

Net Change in Levied Tax Dollars

-109.52

Net Change in SDX Exemption

-10.80

Net Change in Total Tax Dollars

-98.72

Refund Amount

98.72

Type of Correction Abate

Correction Code BQ

Tax Statement # 6060

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2024

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:07:55PM

Taxpayer CURF00001

System Control # 2026000076

Tax Year 2024

CURFMAN, AMANDA B

User Control # 2026000076

Tract # SC10815

CAMA # 203-07-0-10-00-001-00-0-01

Type of Correction Abate

Quick Ref. R11092

999 215TH ST

Tax Unit 76 SC 234 SCOTT TOWNSHIP

S07, T26, R25, ACRES 37.43, NW4 NE4 Less

FORT SCOTT, KS 66701

Parcel SC10815

Reg @ SE Cor NW4 NE4 N30 to POB W165

USD USD 234

N234 E165 S234 to POB & Less RW

Property Location 999 215TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 4 2026 2:31PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
AR	2,920	14,090	17,010
FR	6,850	421,650	428,500
Total	9,770	435,740	445,510

Appraised After Correction:

CL	Land	Imp	Total	Net Change
AR	2,920	14,090	17,010	0
FR	6,850	336,850	343,700	-84,800
Total	9,770	350,940	360,710	-84,800

Assessed Prior to Correction:

CL	Land	Imp	Total
AR	876	3,523	4,399
FR	788	48,490	49,278
Total	1,664	52,013	53,677
SDX		8,625	

Assessed After Correction:

CL	Land	Imp	Total	Net Change
AR	876	3,523	4,399	0
FR	788	38,738	39,526	-9,752
Total	1,664	42,261	43,925	-9,752
SDX		8,625		0

Comment: Moved Quality to Gd. CDU to Av. Physical Av+

CLERK SECTION (Tax)

Sep 29 2026 12:07PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>153.48600</u>	Gen Tax	<u>8,238.66</u>
	SDX \$	<u>172.50</u>
SDX Tax Dollars		<u>8,066.16</u>

Tax After Correction

Levy <u>153.48600</u>	Gen Tax	<u>6,741.88</u>	Net Change
	SDX \$	<u>172.50</u>	<u>-1,496.78</u>
SDX Tax Dollars		<u>6,569.38</u>	<u>0.00</u>
			<u>-1,496.78</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-9,752

Applicable Mill Levy

153.48600

Net Change in Levied Tax Dollars

-1,496.78

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-1,496.78

Refund Amount

0.00

Type of Correction Abate

Correction Code IP

Tax Statement # 11031

Owner CURF00001

CURFMAN, AMANDA B

999 215TH ST

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2023

TAX ROLL CORRECTION - REAL ESTATE
AAELT014

Printed by / Date Time
aclark 9/29/2026 12:08:26PM

Taxpayer FARR00047
FARRINGTON, BUDDY E & JANNAH L

System Control # 2026000077
User Control # 2026000077
CAMA # 122-03-0-00-00-007-01-0-01

Tax Year 2023
Tract # MC06858A
Type of Correction Abate
Quick Ref. R304776

1636 195TH ST
FORT SCOTT, KS 66701-8310

Tax Unit 59 MC 234 MILLCREEK TOWNSHIP
Parcel MC06858A
USD USD 234

S03, T25, R24, ACRES 9.45, N2 SE4 Beg NE
cor N2 SE4 S124.98 to POB W360.40 S1207.62
E360.40 N1208.74 to POB Less R/W

Check Payable to: FARRINGTON, BUDDY E & JANNAH L

Property Location 1636 195TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 11 2026 9:14AM Janet Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	820	7,610	8,430	AR	820	7,610	8,430	0
FR	19,440	219,860	239,300	FR	19,440	189,410	208,850	-30,450
Total	20,260	227,470	247,730	Total	20,260	197,020	217,280	-30,450

Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	246	1,903	2,149	AR	246	1,903	2,149	0
FR	2,236	25,284	27,520	FR	2,236	21,782	24,018	-3,502
Total	2,482	27,187	29,669	Total	2,482	23,685	26,167	-3,502
SDX			4,836	SDX			4,836	0

Comment: Moved CDU & Quality to Av- due to interior

CLERK SECTION (Tax) Sep 29 2026 12:08PM Ann Clarkson Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy	Gen Tax		Levy	Gen Tax		
<u>162.48200</u>		<u>4,820.68</u>	<u>162.48200</u>		<u>4,251.68</u>	<u>-569.00</u>
	SDX \$	<u>96.72</u>		SDX \$	<u>96.72</u>	<u>0.00</u>
SDX Tax Dollars		<u>4,723.96</u>	SDX Tax Dollars		<u>4,154.96</u>	<u>-569.00</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-3.502</u>	Type of Correction	<u>Abate</u>
Applicable Mill Levy	<u>162.48200</u>	Correction Code	<u>IP</u>
Net Change in Levied Tax Dollars	<u>-569.00</u>	Tax Statement #	<u>9945</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner	<u>FARR00047</u>
Net Change in Total Tax Dollars	<u>-569.00</u>		<u>FARRINGTON, BUDDY E & JANNAH L</u>
Refund Amount	<u>569.00</u>		<u>1636 195TH ST</u>
			<u>FORT SCOTT, KS 66701-8310</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2024

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:08:50PM

Taxpayer FARR00047

System Control # 2026000078

Tax Year 2024

FARRINGTON, BUDDY E & JANNAH L

User Control # 2026000078

Tract # MC06858A

CAMA # 122-03-0-00-00-007-01-0-01

Type of Correction Abate

Quick Ref. R304776

1636 195TH ST

FORT SCOTT, KS 66701-8310

Tax Unit 59 MC 234 MILLCREEK TOWNSHIP

S03, T25, R24, ACRES 9.45, N2 SE4 Beg NE
cor N2 SE4 S124.98 to POB W360.40 S1207.62
E360.40 N1208.74 to POB Less R/W

Parcel MC06858A

USD USD 234

Check Payable to: FARRINGTON, BUDDY E & JANNAH L

Property Location 1636 195TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 9:35AM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
AR	810	8,310	9,120
FR	19,440	225,660	245,100
Total	20,250	233,970	254,220

Appraised After Correction:

CL	Land	Imp	Total	Net Change
AR	810	8,310	9,120	0
FR	19,440	188,710	208,150	-36,950
Total	20,250	197,020	217,270	-36,950

Assessed Prior to Correction:

CL	Land	Imp	Total
AR	243	2,078	2,321
FR	2,236	25,951	28,187
Total	2,479	28,029	30,508
SDX		8,625	

Assessed After Correction:

CL	Land	Imp	Total	Net Change
AR	243	2,078	2,321	0
FR	2,236	21,702	23,938	-4,249
Total	2,479	23,780	26,259	-4,249
SDX			8,625	0

Comment: Changed to prior year due to protest

CLERK SECTION (Tax)

Sep 29 2026 12:08PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>161.64500</u>	Gen Tax	<u>4,931.48</u>
	SDX \$	<u>172.50</u>
SDX Tax Dollars		<u>4,758.98</u>

Tax After Correction

Levy <u>161.64500</u>	Gen Tax	<u>4,244.64</u>	Net Change
	SDX \$	<u>172.50</u>	<u>-686.84</u>
SDX Tax Dollars		<u>4,072.14</u>	<u>0.00</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-4,249

Applicable Mill Levy

161.64500

Net Change in Levied Tax Dollars

-686.84

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-686.84

Refund Amount

686.84

Type of Correction Abate

Correction Code IP

Tax Statement # 11717

Owner FARR00047

FARRINGTON, BUDDY E & JANNAH L

1636 195TH ST

FORT SCOTT, KS 66701-8310

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2025

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:09:14PM

Taxpayer FARR00047
FARRINGTON, BUDDY E & JANNAH L

System Control # 2026000079
User Control # 2026000079
CAMA # 122-03-0-00-00-007-01-0-01

Tax Year 2025
Tract # MC06858A
Type of Correction Abate
Quick Ref. R304776

1636 195TH ST
FORT SCOTT, KS 66701-8310

Tax Unit 59 MC 234 MILLCREEK TOWNSHIP
Parcel MC06858A
USD USD 234

S03, T25, R24, ACRES 9.45, N2 SE4 Bq NE,
cor N2 SE4 S124.98 to POB W360.40 S1207.62
E360.40 N1208.74 to POB Less R/W

Property Location 1636 195TH ST - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 11 2026 9:40AM Janet Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	840	8,050	8,890	AR	840	8,050	8,890	0
FR	19,440	240,370	259,810	FR	19,440	201,200	220,640	-39,170
Total	20,280	248,420	268,700	Total	20,280	209,250	229,530	-39,170
Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	252	2,013	2,265	AR	252	2,013	2,265	0
FR	2,236	27,643	29,879	FR	2,236	23,138	25,374	-4,505
Total	2,488	29,656	32,144	Total	2,488	25,151	27,639	-4,505
SDX			8,625	SDX			8,625	0

Comment: Went to index on value due to protest

CLERK SECTION (Tax) Sep 29 2026 12:09PM Ann Clarkson Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy	Gen Tax		Levy	Gen Tax		
<u>158.27200</u>		<u>5.087.52</u>	<u>158.27200</u>		<u>4.374.50</u>	<u>-713.02</u>
	SDX \$	<u>172.50</u>		SDX \$	<u>172.50</u>	<u>0.00</u>
SDX Tax Dollars		<u>4.915.02</u>	SDX Tax Dollars		<u>4.202.00</u>	<u>-713.02</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-4.505</u>	Type of Correction	<u>Abate</u>
Applicable Mill Levy	<u>158.27200</u>	Correction Code	<u>TP</u>
Net Change in Levied Tax Dollars	<u>-713.02</u>	Tax Statement #	<u>10430</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner	<u>FARR00047</u>
Net Change in Total Tax Dollars	<u>-713.02</u>		<u>FARRINGTON, BUDDY E & JANNAH L</u>
Refund Amount	<u>0.00</u>		<u>1636 195TH ST</u>
			<u>FORT SCOTT, KS 66701-8310</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2018

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:09:36PM

Taxpayer GRAC00010

System Control # 2026000081

Tax Year 2018

GRACE BAPTIST CHURCH INC

User Control # 2026000081

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE
FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Quick Ref. R5490

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value) Aug 11 2026 12:13PM Janet Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
VU	2,250	0	2,250	VU	0	0	0	-2,250
Total	2,250	0	2,250	Total	0	0	0	-2,250
Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
VU	270	0	270	VU	0	0	0	-270
Total	270	0	270	Total	0	0	0	-270
SDX			0	SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:09PM Ann Clarkson Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy	201.62000	Gen Tax	Levy	201.62000	Gen Tax	
		54.44			0.00	-54.44
		SDX \$			SDX \$	0.00
		0.00			0.00	0.00
SDX Tax Dollars		54.44	SDX Tax Dollars		0.00	-54.44

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	-270	Type of Correction	Abate
Applicable Mill Levy	201.62000	Correction Code	BQ
Net Change in Levied Tax Dollars	-54.44	Tax Statement #	6169
Net Change in SDX Exemption	0.00	Owner	GRAC00010
Net Change in Total Tax Dollars	-54.44		GRACE BAPTIST CHURCH INC
Refund Amount	54.44		502 S MARGRAVE
			FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2019

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:09:57PM

Taxpayer GRAC00010

System Control # 2026000082

Tax Year 2019

GRACE BAPTIST CHURCH INC

User Control # 2026000082

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

Quick Ref. R5490

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Parcel FS05335

USD USD 234

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 12:44PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,630	0	2,630
Total	2,630	0	2,630

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,630
Total	0	0	0	-2,630

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	316	0	316
Total	316	0	316
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-316
Total	0	0	0	-316
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:09PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>202.17800</u>	Gen Tax	<u>63.90</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>63.90</u>

Tax After Correction

Levy <u>202.17800</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-63.90</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-63.90</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-316

Applicable Mill Levy

202.17800

Net Change in Levied Tax Dollars

-63.90

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-63.90

Refund Amount

63.90

Type of Correction Abate

Correction Code BQ

Tax Statement # 5783

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2020

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:10:15PM

Taxpayer GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE
FORT SCOTT, KS 66701

System Control # 2026000083

User Control # 2026000083

CAMA # 119-30-0-40-26-007-00-0-01

Tax Unit 2 FS 234 FORT SCOTT CITY

Parcel FS05335

USD USD 234

Tax Year 2020

Tract # FS05335

Type of Correction Abate

Quick Ref. R5490

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT
12 BLK 150

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 1:08PM Janet Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
VU	2,630	0	2,630	VU	0	0	0	-2,630
Total	2,630	0	2,630	Total	0	0	0	-2,630
Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
VU	316	0	316	VU	0	0	0	-316
Total	316	0	316	Total	0	0	0	-316
SDX			0	SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:10PM Ann Clarkson Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy	Gen Tax		Levy	Gen Tax		
<u>200.37000</u>		<u>63.32</u>	<u>200.37000</u>		<u>0.00</u>	<u>-63.32</u>
	SDX \$	<u>0.00</u>		SDX \$	<u>0.00</u>	<u>0.00</u>
SDX Tax Dollars		<u>63.32</u>	SDX Tax Dollars		<u>0.00</u>	<u>-63.32</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-316</u>	Type of Correction	<u>Abate</u>
Applicable Mill Levy	<u>200.37000</u>	Correction Code	<u>BQ</u>
Net Change in Levied Tax Dollars	<u>-63.32</u>	Tax Statement #	<u>5925</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner	<u>GRAC00010</u>
Net Change in Total Tax Dollars	<u>-63.32</u>		<u>GRACE BAPTIST CHURCH INC</u>
Refund Amount	<u>63.32</u>		<u>502 S MARGRAVE</u>
			<u>FORT SCOTT, KS 66701</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas.

(Date)

Approved by Commission:

Attest by County Clerk:

Tax Year:
2021

TAX ROLL CORRECTION - REAL ESTATE

AAELT014

Printed by / Date Time
aclark 9/29/2026 12:10:34PM

Taxpayer GRAC00010

System Control # 2026000084

Tax Year 2021

GRACE BAPTIST CHURCH INC

User Control # 2026000084

Tract # FS05335

CAMA # 119-30-0-40-26-007-00-0-01

Type of Correction Abate

502 S MARGRAVE

FORT SCOTT, KS 66701

Tax Unit 2 FS 234 FORT SCOTT CITY

Parcel FS05335

USD USD 234

Quick Ref. R5490

F15-FORT SCOTT, S 1/2 OF LOT 10 & ALL LOT 12 BLK 150

Check Payable to: GRACE BAPTIST CHURCH INC

Property Location 424 S MARGRAVE - FORT SCOTT, KS 66701

APPRAISER SECTION (Value)

Aug 11 2026 1:12PM Janet Approved

Appraised Prior to Correction:

CL	Land	Imp	Total
VU	2,430	0	2,430
Total	2,430	0	2,430

Appraised After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-2,430
Total	0	0	0	-2,430

Assessed Prior to Correction:

CL	Land	Imp	Total
VU	292	0	292
Total	292	0	292
SDX			0

Assessed After Correction:

CL	Land	Imp	Total	Net Change
VU	0	0	0	-292
Total	0	0	0	-292
SDX			0	0

Comment: BOTA 2026-907-TX from 9/1/17

CLERK SECTION (Tax)

Sep 29 2026 12:10PM Ann Clarkson Order to Print

Tax Prior to Correction

Levy <u>199.00500</u>	Gen Tax	<u>58.12</u>
	SDX \$	<u>0.00</u>
SDX Tax Dollars		<u>58.12</u>

Tax After Correction

Levy <u>199.00500</u>	Gen Tax	<u>0.00</u>	Net Change
	SDX \$	<u>0.00</u>	<u>-58.12</u>
SDX Tax Dollars		<u>0.00</u>	<u>0.00</u>
			<u>-58.12</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SDX influence)

-292

Applicable Mill Levy

199.00500

Net Change in Levied Tax Dollars

-58.12

Net Change in SDX Exemption

0.00

Net Change in Total Tax Dollars

-58.12

Refund Amount

58.12

Type of Correction Abate

Correction Code BQ

Tax Statement # 6506

Owner GRAC00010

GRACE BAPTIST CHURCH INC

502 S MARGRAVE

FORT SCOTT, KS 66701

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - TRUCKS
AAELT017

Printed by / Date Time
aclark 9/30/2026 3:10:43PM

TaxPayer MILE00025

System Control # 2026000089

Tax Year 2025

User Control # 2026000089

MILER, KEVIC LEE

TU 82 SC 234 SCOTT TOWNSHIP

Doc # 16156

Quick Ref.

216 N 4TH ST

Truck Year 2003

LA CYGNE, KS 66040-5108

Truck VIN 1FMNU44F73EA16439

Description FORD EXCURSION

APPRAISER SECTION (Value)

Aug 25 2026 11:26AM Janet Approved

Appraised Prior To Correction:

Appraised After Correction:

Value	Total	Value	Total	Net Change
<u>1,036</u>	<u>1,036</u>	<u>0</u>	<u>0</u>	<u>-1,036</u>

Assessed Prior To Correction:

Assessed After Correction:

Value	Penalty	Total	Value	Penalty	Total	Net Change
<u>207</u>	<u>0</u>	<u>207</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-207</u>

Comment: Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.

CLERK SECTION (Tax)

Sep 30 2026 3:10PM Ann Clarkson Order to Print

Tax Prior To Correction:

Tax After Correction:

MV Levy	0.148611	Gen Tax	30.76	MV Levy	0.148611	Gen Tax	0.00	Net Change
								<u>-30.76</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value	<u>-207</u>	Type of Correction	<u>Abate</u>
Applicable Motor Vehicle Levy	<u>0.148611</u>	Correction Code	<u>CL</u>
Net Change in Total Tax Dollars	<u>-30.76</u>	Tax Statement #	<u>400281</u>
Refund Amount	<u>0.00</u>	Comments	<u>Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2024

TAX ROLL CORRECTION - TRUCKS
AAELT017

Printed by / Date Time
aclark 9/30/2026 3:10:43PM

TaxPayer MILE00025

System Control # 2026000090

Tax Year 2024

User Control # 2026000090

MILER, KEVIC LEE

TU 82 SC 234 SCOTT TOWNSHIP

Doc # 16156

Quick Ref.

216 N 4TH ST

Truck Year 2003

LA CYGNE, KS 66040-5108

Truck VIN 1FMNU44F73EA16439

Description FORD EXCURSION

APPRAISER SECTION (Value)

Aug 25 2026 11:28AM Janet Approved

Appraised Prior To Correction:

Value	Total
<u>1,219</u>	<u>1,219</u>

Appraised After Correction:

Value	Total
<u>0</u>	<u>0</u>

Net Change
<u>-1,219</u>

Assessed Prior To Correction:

Value	Penalty	Total
<u>244</u>	<u>61</u>	<u>305</u>

Assessed After Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Net Change
<u>-305</u>

Comment: Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.

CLERK SECTION (Tax)

Sep 30 2026 3:10PM Ann Clarkson Order to Print

Tax Prior To Correction:

MV Levy	0.148181	Gen Tax	45.20

Tax After Correction:

MV Levy	0.148181	Gen Tax	0.00

Net Change
<u>-45.20</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value	<u>-305</u>
Applicable Motor Vehicle Levy	<u>0.148181</u>
Net Change in Total Tax Dollars	<u>-45.20</u>
Refund Amount	<u>0.00</u>

Type of Correction	<u>Abate</u>
Correction Code	<u>CL</u>
Tax Statement #	<u>400285</u>

Comments Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2023

TAX ROLL CORRECTION - TRUCKS
AAELT017

Printed by / Date Time
aclark 9/30/2026 3:10:43PM

TaxPayer MILE00025

System Control # 2026000091

Tax Year 2023

User Control # 2026000091

MILER, KEVIC LEE

TU 82 SC 234 SCOTT TOWNSHIP

Doc # 16156

Quick Ref.

216 N 4TH ST

Truck Year 2003

LA CYGNE, KS 66040-5108

Truck VIN 1FMNU44F73EA16439

Description FORD EXCURSION

Check Payable to: MILER, KEVIC LEE

APPRAISER SECTION (Value)

Aug 25 2026 11:32AM Janet Approved

Appraised Prior To Correction:

Appraised After Correction:

Value	Total	Value	Total	Net Change
<u>1,434</u>	<u>1,434</u>	<u>0</u>	<u>0</u>	<u>-1,434</u>

Assessed Prior To Correction:

Assessed After Correction:

Value	Penalty	Total	Value	Penalty	Total	Net Change
<u>287</u>	<u>29</u>	<u>316</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-316</u>

Comment: Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.

CLERK SECTION (Tax)

Sep 30 2026 3:10PM Ann Clarkson Order to Print

Tax Prior To Correction:

Tax After Correction:

MV Levy	0.156215	Gen Tax	49.30	MV Levy	0.156215	Gen Tax	0.00	Net Change
								<u>-49.30</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value	<u>-316</u>	Type of Correction	<u>Abate</u>
Applicable Motor Vehicle Levy	<u>0.156215</u>	Correction Code	<u>CL</u>
Net Change in Total Tax Dollars	<u>-49.30</u>	Tax Statement #	<u>21305</u>
Refund Amount	<u>49.30</u>	Comments	<u>Moved to Linn Co & has pd taxes for 2023, 2024 & 2025 there.</u>

Comment:

By order of the Board of County Commissioners of BOURBON COUNTY, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

A meeting of the Board of County Commissioners of Bourbon County Kansas

Meeting Minutes

September 21, 2026, 5:30 PM

210 South National Avenue, Fort Scott, KS 66701, US

Attendance

Commissioner Milburn, Commissioner Allen, Commissioner Tran, Commissioner Beerbower, Clerk Clarkson, Clint Walker, Rachel Walker, Mike Wunderly, Tim Emmerson, Jason Silvers, Jean Tucker, Lou Howard, Nelson Blythe, Marlon Merida, Bob Reed, Jennifer Hawkins, Kenny Allen, Bender Sigh, Jerod Lord, Kyle Schnicles, Al Neice

Call to Order

The meeting of the Board of County Commissioners of Bourbon County, Kansas was called to order on Monday, September 21, 2026 at 5:30 PM at 210 South National Avenue, Fort Scott, KS 66701.

Approval of Agenda

Additions for Budget Discussion, court relocation and a ap for 110758.06 were added . Motion to approve as amended by Milburn second all approved

Approval of Minutes

Motion to approve minutes by Commissioner Milburn second all approved

Approval of Accounts Payable

Accounts payable was presented in 2 batches 581,360.08 which went out with the agenda and 110,758.06 added at the table. Motion to approve both batches by Milburn seconded all approved

Executed Documents for Record

Commissioner Milburn explained this agenda item as a review of fully executed documents from the previous action

Public Comments

Bob Reed an employee of the county, spoke to the commission, discussion focused on wages.

Clint Walker addressed commission speaking on commission documents, commissioner Milburn commented on this letting the speaker know that executed documents would be added to the agenda when fully executed

Kevin Allen addressed the Board regarding previously raised concerns about the transfer station, including foam-filled tires, air conditioning repairs, and the possibility of opening a half-day on select holidays. He noted his disappointment that no response had been provided since his comments at the prior meeting. Commissioner Allen acknowledged that the items had not yet been formally discussed and indicated they would be added to a future agenda. Commissioner Milburn-Kee affirmed that action requires a consensus of the board and encouraged Mr. Allen to watch for the item's placement on a future agenda.

Executive Session K.S.A. 75-4319(b)(1) – Subject: Appraiser

Commissioner ___Milburn___ motioned pursuant to KSA 75-4319(b)(1) that the Commission recess into an executive session for _5_ minutes to discuss matters of non-elected personnel to protect their privacy. Specifically dealing with ___appraiser employment___. Included in the executive session will be the ___four commissioners present Allen , Tran, Beerbower, Milburn___. We will recess to the executive session room at _5:50_pm and return to the commission room at ___5:55pm_. Motion was seconded by Commissioner _Tran_ and the motion passed unanimously.

Commissioner _Allen_ motioned to return to normal session at _5:55_pm_ with ___action. Motion was seconded by ___Tran___ and the motion passed unanimously.

Commissioner Allen moved to allow Commissioner Milburn-Kee to continue the onboarding actions of the non-elected personnel (appraiser). The motion was second and carried unanimously.

Department Updates

Budget Discussion: County Budget Consultant Matt Lawn presented budget considerations ahead of the September 30th adoption deadline. Key discussion points included:

- Road and Bridge: Road and Bridge is projected to overspend its adopted 2026 budget by approximately \$240,000, covered by fund balance. Commissioner Milburn-Kee proposed reducing Road and Bridge's 2027 budget authority to the adopted 2026 amount and redirecting the excess assessed valuation to the General Fund or Employee Benefit Fund. Discussion clarified that the FEMA transfer of approximately \$412,000 would flow into Road and Bridge fund balance for 2026, to be spent down in 2027. The Board discussed Road and Bridge being permitted to use the FEMA funds for operations rather than receiving additional mill levy authority.
- Wages: A 5% wage increase across all departments was built into the budget projections as a baseline. Several commissioners expressed support for a higher increase, with Commissioner Beerbower noting his own analysis suggested a minimum of 15%.
- Budget Authority vs. Spending Control: Mr. Lawn explained to the Board that adopted budget authority does not compel spending; the Board retains authority to cap actual expenditures through policy.

Mr. Lawn agreed to deliver revised budget scenarios by Wednesday, with the Board targeting adoption at the following Monday's meeting. The scenarios will model alternative allocations of excess Road and Bridge authority to the General Fund, Employee Benefit Fund, or a split thereof.

Old Business

Apex Environment – Beerbower

Commissioner Beerbower reported that Apex Environmental and Otis Elevator will both be on-site on September 29, 2026 at 9:00 AM. Otis will inspect the elevator first, after which Apex will conduct asbestos sampling in the courthouse, including the third-floor jury room, basement, and the proposed courthouse relocation building at 108 West 2nd Street.

Commissioner Milburn-Kee moved to authorize Commissioner Beerbower to sign the agreement with Apex Environmental. The motion was second and carried unanimously.

The Board also voted on whether a private citizen should be permitted to accompany the inspection party.

Commissioner Milburn-Kee moved to limit attendance at the inspection to county employees, the elected official, and the contractors only. Tran second. The motion carried (majority in favor, Commissioner Beerbower opposed).

Auction Update – Allen

Commissioner Allen reported that he has been coordinating with GovDeals. Unusable items have been removed from the inventory, and approximately eight lots have been assembled and photographed. The only outstanding item is confirming the make and model of the composter/roller machine. Listing is anticipated within approximately three weeks. New Business

Appointment of County Appraiser – Milburn

Commissioner Milburn-Kee moved to pass and sign Resolution 30-26, dated September 21, 2026, appointing Danielle Luke as County Appraiser. The motion was second and carried unanimously.

Purchasing Policy – Milburn

Commissioner Milburn-Kee introduced a draft purchasing policy modeled on the City of Fort Scott's policy and Kansas statutes. Commissioner Allen noted he had also prepared a draft policy and shared it with Commissioner Milburn-Kee. Commissioner Beerbower indicated he had conducted his own research, including reviewing the Kansas Department of Administration's Office of Procurement and Contracts model. The item was tabled for full discussion at the next meeting, with all draft versions to be made available for review.

Employee Benefit Discussion – Milburn

Commissioner Milburn-Kee presented a proposal to restructure the county's defined contribution health insurance benefit. The proposal would standardize the county's contribution at \$1,100 per month for employee-only coverage, align the employee-plus contribution to the same level, and introduce a \$2.00/hour premium pay fringe benefit for employees who demonstrate coverage through another source and opt out of the county plan. The rationale is to provide an equitable benefit to all employees regardless of their insurance elections. The item was tabled pending review by the full Board and Commissioner Motley.

Evidence – Election – 911 Space Reallocation – Clerk

Commissioner Milburn-Kee presented an amended space reallocation resolution for the lower level of the courthouse facility. Key changes from the prior 2025 resolution include: assigning Pod H to the Sheriff's Office for evidence storage; relocating the Clerk's storage to Cell Pod B (formerly occupied by 911); and designating the kitchen across the hall to Emergency Management for disaster operations use. The Board also discussed consolidating IT equipment currently spread across multiple rooms into a single secured space.

Commissioner Milburn-Kee moved to adopt Resolution 31-26, replacing the prior area-of-responsibility resolution. The motion was second and carried unanimously.

KORA Policy Resolution – Clerk

The County Clerk proposed updated KORA (Kansas Open Records Act) policy resolution, noting that existing resolutions on file (Resolution 10-06 and Resolution 99-19) are outdated. The primary change shifts fulfillment responsibility to individual departments rather than routing all requests through the Clerk's office. Discussion focused on updating the fee schedule, which currently reflects \$0.25 per copy. The Clerk noted that comparable counties charge significantly more, including \$2.00 per copy and \$30.00 per hour for staff time. The item was tabled for one week to allow for an updated fee schedule to be prepared and presented.

KC Crown Fort Scott Project

A representative of KC Crown, Inc. presented a request for the Board to pass a supporting resolution for a housing tax credit (HTC) project. The project proposes four phases of 25 duplex units each (100 total units) on 15 acres, with rents projected at approximately \$800/month per unit and a total investment of approximately \$2.5 million per phase. Sewer service would be provided via an on-site lagoon, as no city sewer connection has been approved. The Board expressed agreement the county's housing needs but raised concerns about infrastructure, project feasibility, and the need for legal review. The item was tabled for one week to allow consultation with County Attorney Bob Johnson and to accommodate Commissioner Motley's absence. The Board noted the applicant faces an approximately October 1–2 state deadline.

IT Training for Employees – Motley

This item was tabled in Commissioner Motley's absence.

Commission Comments

Commissioner Beerbower delivered prepared remarks addressing the tone of recent board meetings. He acknowledged public concern over heated exchanges and extended a sincere apology to the Board and community for the confrontation that occurred the prior week. He called for a return to respectful debate focused on solutions rather than personal attacks, and emphasized that the Board's role is to serve Bourbon County residents.

Commissioner Tran acknowledged and commended the new County Clerk for her composure and performance during a difficult transition period. He also recognized Commissioner Milburn-Kee for her leadership and behind-the-scenes work. He offered a brief mathematical analysis of the KC Crown housing project, noting that the 14 acres would theoretically need to accommodate approximately 101 duplex buildings at 6,000 square feet each—without accounting for roads, utilities, or other infrastructure—underscoring the need for further due diligence before any commitment is made.

Future Agenda Topics

The following items were identified for placement on future agendas:

- Transfer station equipment suggestions (raised by citizen Kevin Allen)
- Transfer station rate discussion
- Purchasing policy
- Employee benefit plan
- KORA resolution (with updated fee schedule)
- KC Crown/HITC housing project
- Appraiser MOU
- Emergency Management grant application
- Emergency Operation Plan
- 2027 Budget adoption

Adjournment

Motion to adjourn was made by Commissioner Allen and seconded. The motion carried unanimously.



ATTEST:

County Clerk

Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

RESOLUTION NO. 31 - 26

A RESOLUTION DEFINING AREAS OF RESPONSIBILITY AND OFFICE SPACE ASSIGNMENTS WITHIN COUNTY-OWNED BUILDINGS

WHEREAS, K.S.A. 19-212 grants the Board of County Commissioners the authority and responsibility to manage, regulate, and control all county-owned real property and to assign such property for county purposes; and

WHEREAS, it is necessary to clearly identify the office locations, assigned work areas, storage areas, and restricted areas within the Bourbon County Courthouse and Courthouse Annex to ensure accountability, proper function, and the smooth operation of county government; and

WHEREAS, Bourbon County has organized office assignments to support efficient service delivery and to prevent confusion or unauthorized use of county-owned space; and

WHEREAS, elected officials, appointed officials, departments, and partner agencies are to operate within the areas formally assigned to them and may not occupy or expand into additional spaces without approval of the Board of County Commissioners.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Bourbon County, Kansas, hereby designates the following areas within the Bourbon County Courthouse and Courthouse Annex as the official and authorized workspaces for the following offices:

COURTHOUSE – THIRD FLOOR

- District Court – All space on the third floor assigned to Court operations.

COURTHOUSE – SECOND FLOOR

- County Attorney – Primary office space on the second floor, with the exception of designated Court-controlled areas.

COURTHOUSE – FIRST FLOOR (Main Building)

- Kansas Driver License Office – Suite 10 west of the Appraiser's Office.
- Appraiser's Office – Suite 11 south of the main courthouse entrance.
- Extension / 4-H Office – Suite 13 at the end of the south hallway
- Recorder of Deeds (ROD) – Suite 14 Southeast off the main lobby.

COURTHOUSE ANNEX – FIRST FLOOR

- County Clerk Office – office left of the northeast entrance.
- County Commission Room – office north of Clerk's Office.
- Commission Executive Session Room- office northeast quarter of the Annex.
- Administrative Assistant- office between the Commission Room and Executive Session Room
- Public Works - Office at the north-side Public Works entry.
- County Recorder of Deeds – Additional Storage – room west of commission executive session room and east of public works office
- County Treasurer – office northeast corner of Annex

RESTRICTED AREAS

- Suite 12 – Main Courthouse (South Hallway) Dedicated secure area accessible only to personnel authorized by the Commission and its designated IT partner.
- Cell Detox - Emergency Management – Additional storage
- Cell Pod B (old 911) – County Clerk Storage
- Cell Pod C - Emergency Management
- Cell Pod C Closet – Equipment storage
- Cell Pod D Max - Clerk Storage
- Cell Pod E – Emergency Management Storage
- Cell Pod F – Dedicated secure area accessible only to personnel authorized by the Commission and its designated IT partner.
- Cell Pod G – Crawkan
- Cell Pod H (old clerk Storage) – Sheriff
- Booking Room – Treasurer Break Area

- Kitchen – Emergency Management

GENERAL PROVISIONS

1. All elected officials, employees, departments, and outside entities shall limit their activities to the areas designated in this resolution unless granted express approval by the Board of County Commissioners. Storage rooms, and restricted areas require authorization.
2. No office or department may store materials, operate equipment, relocate, take possession of additional space, or modify any assigned area without prior Commission authorization.
3. Public access is limited to public entrances and public hallways. public offices.
4. Any reassignments or alterations to office space must be approved by formal action of the Board of County Commissioners.
5. This resolution shall remain the official reference for county office and space assignments until amended by the Board.

Adopted this 21st day of September, 2025. BOARD OF COUNTY COMMISSIONERS

BOURBON COUNTY, KANSAS

Chairman

Commissioner

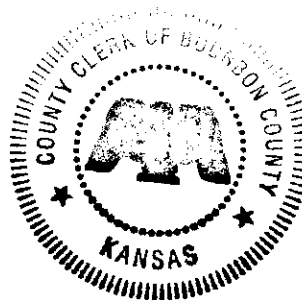
Commissioner

Commissioner

Commissioner

ATTEST:

County Clerk



BOURBON COUNTY,
KANSAS

RESOLUTION NO. 32-24

A RESOLUTION FOR ESTABLISHING PROCEDURES AND RESPONSIBILITIES FOR PUBLIC RECORDS REQUESTS UNDER THE KANSAS OPEN RECORDS ACT, DESIGNATING RESPONSIBILITY FOR PUBLIC RECORDS BY OFFICE OR DEPARTMENT, ESTABLISHING A FEE SCHEDULE, PROVIDING FOR ELECTRONIC AND PHYSICAL ACCESS TO PUBLIC RECORDS, AND SUPERSEDING CONFLICTING PRIOR RESOLUTIONS WHERE THEY MAY CONFLICT WITH CURRENT LAW OR THIS RESOLUTION

WHEREAS, the Board of County Commissioners of Bourbon County, Kansas, recognizes the public policy of the State of Kansas that public records shall be open for inspection by any person, except as otherwise provided by law, pursuant to the Kansas Open Records Act, K.S.A. 45-215 et seq.; and

WHEREAS, K.S.A. 45-217 defines an "official custodian" as an officer or employee of a public agency who is responsible for the maintenance of public records, regardless of whether such records are in the officer's or employee's actual personal custody and control; and

WHEREAS, K.S.A. 45-217 defines a "custodian" as the official custodian or any person designated by the official custodian to carry out the duties of custodian under the Kansas Open Records Act; and

WHEREAS, K.S.A. 45-218 provides that if the person to whom a request for a public record is directed is not the custodian of the public record requested, such person shall notify the requester and furnish the name and location of the custodian of the public record, if known to or readily ascertainable by such person; and

WHEREAS, K.S.A. 45-218 requires each request for access to a public record to be acted upon as soon as possible, but not later than the end of the third business day following the date the request is received; and

WHEREAS, K.S.A. 45-220 requires each public agency to adopt procedures for requesting access to and obtaining copies of public records, and such procedures shall provide full access to public records, protect public records from damage and disorganization, prevent excessive disruption of the agency's essential functions, provide assistance and information upon request, and ensure efficient and timely action in response to requests for inspection of public records; and

WHEREAS, K.S.A. 45-220 further provides that each official custodian of public records shall designate such persons as necessary to carry out the duties of custodian and shall ensure that a custodian is available during regular business hours of the public agency; and

WHEREAS, the Board of County Commissioners desires to establish a system in which responsibility for public records rests with the officer or employee responsible for maintaining those records, rather than requiring the County Clerk or any other single County employee to receive, coordinate, process, and respond to all requests for public records maintained throughout the County; and

WHEREAS, the Board of County Commissioners desires that each County office or department be responsible for receiving, processing, responding to, and providing access to requests for public records maintained by that office or department through the appropriate official custodian or designated custodian; and

WHEREAS, the Board of County Commissioners desires to clarify that the County Clerk shall be responsible for the official records of the Board of County Commissioners maintained by the County Clerk's Office, but shall not be responsible for processing requests for records maintained by other County offices or departments unless otherwise designated by law or by the appropriate custodian; and

WHEREAS, the Board of County Commissioners recognizes that many County records are already available to the public through the Bourbon County website, public records portal, or other publicly accessible electronic source; and

WHEREAS, the Board of County Commissioners desires to utilize existing public access to such records and allow the appropriate custodian to direct a requester to the location or direct electronic link where the requested records are available, rather than requiring the County to unnecessarily reproduce records that are already publicly accessible; and

WHEREAS, K.S.A. 45-219 authorizes public agencies to prescribe reasonable fees for providing access to or furnishing copies of public records, subject to the limitations and actual-cost requirements established by law; and

WHEREAS, the Board of County Commissioners desires to establish a uniform fee schedule for public records requests that complies with K.S.A. 45-219 and amendments thereto; and

WHEREAS, the Board of County Commissioners desires to update and OR replace prior Bourbon County resolutions concerning the administration of public records requests and fees to ensure that County procedures are consistent with current Kansas law and the organizational structure established by this Resolution;

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BOURBON COUNTY, KANSAS:

SECTION 1. PURPOSE

Bourbon County hereby establishes the following procedures for receiving, processing, responding to, inspecting, and obtaining copies of public records pursuant to the Kansas Open Records Act, K.S.A. 45-215 et seq.

SECTION 2. RESPONSIBILITY FOR PUBLIC RECORDS

The official custodian of a public record shall be the officer or employee responsible for the maintenance of that record as provided by K.S.A. 45-217.

Responsibility for a request for public records shall follow the office, department, officer, or employee responsible for maintaining the records requested.

Each County office or department shall be responsible for processing requests concerning records maintained by that office or department through its official custodian or a person designated by the official custodian to perform custodial duties.

Nothing in this Resolution requires the County Clerk or any other single County officer or employee to receive, coordinate, process, or respond to requests for public records maintained by other County offices or departments.

SECTION 3. COUNTY CLERK AND BOARD OF COUNTY COMMISSIONERS RECORDS

The County Clerk shall serve as the official custodian of the official records of the Board of County Commissioners maintained by the County Clerk's Office, including official minutes, resolutions, ordinances, and other official Board records required to be maintained by the County Clerk.

The County Clerk shall not be considered the official custodian of records maintained by other County offices or departments.

SECTION 4. RESPONSIBILITY BY COUNTY OFFICE OR DEPARTMENT

The following offices or employees shall be responsible for public records maintained by their respective offices or departments:

Public Records	Responsible Official or Employee
Official Board of County Commissioners Records maintained by the County Clerk	County Clerk
County Clerk Records	County Clerk
Payroll and payroll records maintained by the County-	Executive Assistant
County Appraiser records	County Appraiser
County Treasurer records	County Treasurer

County Attorney Records

County Attorney

Register of Deeds records

Register of Deeds

Sheriff's Office records

Sheriff

EMS records

EMS

Public Works records maintained by Public Works Public Works Director or designated employee responsible for maintaining those records

Records maintained by other County offices or departments The Elected Official / Director employee responsible for maintaining those records

Electronic Communications and Records. Requests for electronic records, including email, cell phone communications, shall be directed to the officer or employee responsible for maintaining the public records requested. When a request seeks records maintained by more than one County office or department, responsibility for the responsive records shall remain with the appropriate custodian for each office or department. The County Clerk shall not be responsible for searching, collecting, reviewing, redacting, or producing electronic records maintained by another County office or department unless the Clerk is the custodian of those records or has been specifically designated to perform such duties.

Nothing in this section shall alter the statutory duties, authority, or independence of any elected county officer or other public official with respect to records maintained by that office.

SECTION 5. REQUESTS RECEIVED BY A PERSON WHO IS NOT THE CUSTODIAN

When a request for a public record is received by a official, or employee who is not the custodian of the record requested, that official or employee shall notify the requester and furnish the name and location of the custodian of the requested record, if known to or readily ascertainable by that officer or employee, as provided by K.S.A. 45-218.

An officer or employee who is not the custodian of the requested record shall not be responsible for locating, reviewing, redacting, producing, or otherwise processing records maintained by another County office or department unless that officer or employee has been designated to perform such custodial duties.

SECTION 6. MAKING A REQUEST

A public agency may require a written request for inspection of public records but shall not otherwise require a request to be made in any particular form, except as otherwise permitted by law.

A request shall contain sufficient information to allow the County to identify the records to which the requester seeks access.

The County shall not require a requester to state the purpose for requesting public records except when otherwise authorized or required by law.

SECTION 7. RESPONSE TO A REQUEST

Each request for access to a public record shall be acted upon as soon as possible, but not later than the end of the third business day following the date the request is received, as required by K.S.A. 45-218.

If access to the record is not granted immediately, the appropriate custodian shall provide the requester with a detailed explanation of the reason for the delay and the place and earliest time and date the record will be available for inspection.

If access is denied, the custodian shall provide the written statement required by K.S.A. 45-218 upon request.

SECTION 8. RECORDS ALREADY AVAILABLE TO THE PUBLIC

When records responsive to a request are already publicly available through the Bourbon County website, public records portal, or another publicly accessible electronic source, the appropriate custodian may provide the requester with the location or direct electronic link to the records.

A requester may access publicly available records using the requester's own electronic device.

Nothing in this section shall be construed to eliminate or restrict a person's right to obtain copies of public records as provided by K.S.A. 45-219.

SECTION 9. INSPECTION OF PHYSICAL RECORDS

Public records maintained in physical form, including books, ledgers, files, maps, documents, and other records, shall be available for inspection during the regular office hours of the appropriate County office, subject to reasonable procedures adopted to protect the records and prevent excessive disruption of County operations.

Inspection may be reasonably supervised by the custodian or a person designated by the custodian.

No person shall remove original copies of public records from the office of a public agency without the written permission of the custodian of the record, as provided by K.S.A. 45-218.

SECTION 10. ELECTRONIC RECORDS

When appropriate, electronic public records may be made available for inspection through a County-designated computer or other County-provided electronic device.

Public access may be limited to the records responsive to the request and shall not require the County to provide unrestricted access to County computer systems, networks, databases, or other information not subject to the request.

SECTION 11. COPIES OF PUBLIC RECORDS

Any person may make abstracts or obtain copies of public records to which the person has access under the Kansas Open Records Act.

If copies are requested, the County may require a written request and advance payment of the prescribed fee as permitted by K.S.A. 45-219.

Copies shall be made under the supervision of the appropriate custodian or a person designated by the custodian and, whenever practicable, at the location where the records are maintained.

SECTION 12. PUBLIC RECORDS FEES

Bourbon County hereby establishes the following fees, subject to the actual-cost limitations and other requirements of K.S.A. 45-219:

A. Standard Paper Copies:

Fifty cents (\$0.50) per page for standard paper copies, provided that the fee shall not exceed the actual cost permitted by law.

B. Staff Time:

When staff time is reasonably necessary to fulfill requests, provide access to or furnish copies of public records, the County may charge the salary or hourly wage of the lowest-cost category of staff reasonably necessary to provide the requested access or copies, as provided by K.S.A. 45-219.

Employee benefits shall not be included in charges for staff time.

C. Electronic Records:

For records maintained on computer facilities, fees shall be limited to the cost of computer services, including staff time required, as provided by K.S.A. 45-219.

D. Outside Copying or Reproduction:

When outside facilities or services are reasonably necessary to reproduce or provide copies of records, the requester may be charged the actual cost incurred for those services.

E. Postage and Delivery:

The requester may be charged the actual cost of postage, shipping, packaging, or other delivery expenses attributable to providing the requested records.

F. Itemized Statement:

Upon request, Bourbon County shall provide an itemized statement of costs incurred and charged to the requester as required by K.S.A. 45-219.

SECTION 13. LARGE OR EXTENSIVE REQUESTS

When the staff time needed to respond to a records request will exceed five (5) hours or the estimated actual cost for staff time needed to fulfill the request exceeds two hundred dollars (\$200), the appropriate public agency office or department shall make reasonable efforts to contact the requester and engage in interactive communication concerning mitigation of costs as required by K.S.A. 45-219.

The requester is not obligated to mitigate costs.

If the County has made reasonable efforts to contact the requester as required by law and the requester fails to respond by the end of the third business day, the request shall be treated as withdrawn until subsequent contact is made by the requester, as provided by K.S.A. 45-219.

SECTION 14. ADVANCE PAYMENT

Advance Payment. When permitted by K.S.A. 45-218(f) and K.S.A. 45-219, the appropriate custodian may require advance payment of the prescribed fee or a reasonable estimate of the costs of providing access to or furnishing copies of the requested public records before processing the request or providing the records. If the actual cost is less than the amount paid in advance, the difference shall be refunded to the requester. If the actual cost exceeds the amount paid in advance, the County may require payment of the additional amount before completing the request.

SECTION 15. PROTECTION OF PUBLIC RECORDS

The County may establish reasonable procedures governing the time, place, and manner of inspection to protect public records from damage, loss, alteration, removal, or disorganization and to prevent excessive disruption of the County's essential functions.

SECTION 16. REPEATED OR BURDENSOME REQUESTS

Nothing in this Resolution shall create an automatic denial of a request based solely upon the number of requests made by a requester.

Unreasonable Burden or Repeated Requests. The appropriate custodian may refuse to provide access to a public record or permit inspection when authorized by K.S.A. 45-218(e), including when a request places an unreasonable burden on the public agency in producing public records or when the custodian has reason to believe that repeated requests are intended to disrupt other essential functions of the public agency. Any refusal under this section shall be sustained by a preponderance of the evidence, as required by K.S.A. 45-218(e). Any refusal under this provision shall comply with the requirements and evidentiary standard established by K.S.A. 45-218.

SECTION 17. NO REQUIREMENT TO CREATE OR RETAIN RECORDS

Nothing in this Resolution shall require Bourbon County to create a record that does not otherwise exist or to retain a record beyond the period required by applicable law, records retention schedules, or County policy.

SECTION 18. SUPERSEDING PRIOR RESOLUTIONS

Resolution No. 99-19 and Resolution No. 10-06 are the other resolutions of record here and are superseded to the extent that it conflicts with this Resolution or current Kansas Law. Any other prior Bourbon County resolution, policy, procedure, or fee schedule concerning access to or copies of public records is hereby superseded to the extent that it conflicts with this Resolution or current Kansas law.

SECTION 19. COMPLIANCE WITH KANSAS LAW

This Resolution shall be administered in accordance with the Kansas Open Records Act, K.S.A. 45-215 et seq., as amended from time to time.

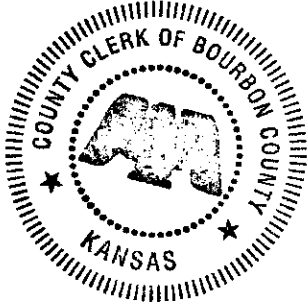
If any provision of this Resolution is determined to conflict with applicable Kansas law, the applicable Kansas law shall control.

SECTION 20. EFFECTIVE DATE

This Resolution shall become effective upon adoption by the Board of County Commissioners of Bourbon County, Kansas.

THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Bourbon County, Kansas, hereby adopts this Resolution establishing the County's procedures, responsibilities, public-access provisions, and fees for requests for public records under the Kansas Open Records Act and superseding conflicting provisions of prior resolutions.

Adopted this 28th day of September, 2025. BOARD OF COUNTY COMMISSIONERS
BOURBON COUNTY, KANSAS



[Signature]

Commissioner

[Signature]

Commissioner

[Signature]

Commissioner

[Signature]

Commissioner

Commissioner

ATTEST:

[Signature]

County Clerk



EMPG Application
Emergency Management Performance Grant
Kansas Division of Emergency Management

FY2026

County:	Bourbon	Unique Entity Identifier:	Q3X5SATSY638
EMPG Status:	☐ Current EMPG Program Participant ☒ New EMPG Program Participant		
County POC:	Louella Howard		
Mailing Address:	210 S National Ave, Fort Scott, KS 66701		
Telephone Number:	620-223-3800 ext. 124	Cellphone Number:	620 215 6316
Fax Number:		Email:	emergencymanager@bourboncountyks.org

1. Briefly explain why these funds are needed to support the emergency manager/coordinator position:

Bourbon County is a small, rural community with limited funding available to support emergency management. EMPG funding helps sustain the Emergency Manager position and supports required training, planning, preparedness, response, and recovery activities. This funding allows the County to maintain an effective emergency management program while reducing the burden on limited local resources.

2. Select which description best describes the status of the emergency manager/coordinator:

- ☐ Full-time, permanent staff whose primary responsibility is as the emergency manager/coordinator.
- ☐ Emergency manager/coordinator duties are assigned to full-time staff with other significant duties.
- ☒ Emergency manager/coordinator is a part-time, or seasonal position, or contracted.
- ☐ Emergency manager/coordinator duties are assumed as needed by other staff or elected officials.

3. List the name and position title of each staff member whose position is funded through the EMPG Program (if additional people are funded, please submit an additional sheet with this listed information)

List of EMPG Program Funded Staff:	Full-Time /Part-Time	Number of hours worked per week:
Name: Louella Howard	part time	15
Title:		
Name:		
Title:		
Name:		
Title:		
Name:		
Title:		

4. Briefly describe the method used to code or track funded staff time spent on emergency management activities charged to the grant and/or used to meet local match requirements:

Bourbon County maintains a separate Emergency Preparedness budget from other county department budgets, which includes salary and benefit expenses. Emergency management staff hours are documented on timesheets that record hours worked. Salary and benefit expenses are tracked through the Emergency Preparedness budget to document personnel costs charged to the grant and/or used to meet local match requirements.

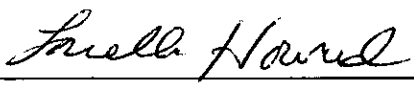
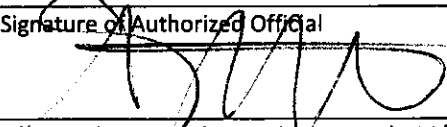
5. List the name and position title of each staff member who works directly for the County Emergency manager that is paid and not EMPG funded (if additional space is needed, please submit a separate sheet with listed information):

List Emergency Management Staff: (Not EMPG funded)

Name:	Title:
Name:	Title:
Name:	Title:
Name:	Title:
Name:	Title:

Authorization to Submit Application:

By signature below, we agree to comply with the organization audit requirements of 2 C.F.R. Part 200, Audits of States, Local Governments, and Non-Profit Organizations. We further agree to comply with the standards put forth in 2 C.F.R. Part 200, 44 C.F.R., Cost Principles for State, Local, and Indian Tribal Governments. We agree to comply with the requirements set forth by State Administrative Regulation 56-2-2 and comply with financial and performance reporting for this grant period, as stated in the EMPG Subrecipient Guidance. We certify that we will accomplish the projected programs to the best of our ability, will provide the necessary support to accomplish completion and understand and agree that completion of, or progress toward, said projected programs is a condition for participation in the Emergency Management Performance Grant Program and/or other federally assisted programs. We certify that we comply with U.S. law requiring completion and retention of the Form I-9, Employment Eligibility Verification, for our employees whose salaries or benefits are charged to the grant award, and that none of those employees are foreign nationals. We certify that we will retain Form I-9, Employment Eligibility Verification, as the employment eligibility verification mechanism.

Print Name of Emergency Manager/Coordinator Louella Howard	Print Name of Authorized Official Gregg Motley, Commission Chairman
Signature of Emergency Manager/Coordinator 	Signature of Authorized Official 
KDEM Deputy Director Jonathan York	Date Application Submitted to KDEM (MM/DD/YYYY) 09/29/2026
Signature of KDEM Deputy Director	County Bourbon



201 S. Main Street 501 Pine
P.O. Box 347 P.O. Box 93
Fort Scott, KS 66701 Bronson, KS 66716
620-223-1186 620-939-4700
www.cheneywitt.com

TO: Bourbon County Commissioners
210 S. National Ave.
Ft. Scott, KS 66701

Statement

SERVICES FOR:	FILE NO.	DATE: 09/28/2026	
	CHARGES	CREDITS	BALANCE
By Order of Bourbon County Coroner: Cremation of Unclaimed Body, William Watson	\$1750.00		\$1750.00

Thank you,

Bradley D. Blubaugh
Cheney Witt Chapel

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Bourbon County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

		2027 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General 001	79-1946	6	3,959,257	1,992,506
Appraiser 016	10-113	7	270,300	240,347
Election 062	25-2201a		125,955	104,781
Employee Benefit (064)	12,12-102		3,281,011	2,482,610
Mental Health (114)	19-4004			
Intellectual Disabilities (116)	19-1007		55,000	38,628
Law Enforcement (120)	19-815		2,851,353	1,653,675
Noxious Weeds (200)	2-1318		266,093	84,210
Road & Bridge (220)	68-5, 101		3,503,049	1,271,240
EMS (375)	65-6118		1,261,844	280,528
Special Alcohol & Drug (238)	65-4060			
Bridge & Culvert (024)	68-1103			
Special Bridge (240)	68-1135			
Landfill (118)			881,880	
Road & Bridge Sales Tax (222)			1,907,000	
Spec. Parks & Rec. (244)				
Sewer Dist. #1 (358)			34,550	
Jail/County BLDG Sales Tax (370)			1,248,404	
Opioid Fund (378)			69,323	
Emergency Svcs Sales Tax (399)			1,000,000	
Non-Budgeted Funds-A				
Non-Budgeted Funds-B				
Non-Budgeted Funds-C				
Non-Budgeted Funds-D				
Non-Budgeted Funds-E				
Totals		xxxxxx	20,715,019	8,148,524
Budget Hearing Notice				County Clerk's Use Only
Budget Hearing Notice 2				
Combined Rate and Budget Hearing				
Combined Rate and Budget Hearing 2				
RNR Hearing Notice				Nov 1, 2026 Total
Neighborhood Revitalization				Assessed Valuation

Revenue Neutral Rate54.661

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

Assisted by:

Address:

Email:

Attest: _____, 2026

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Excise
General 001	1,802,881	186,526	3,054	8,789	3,872	31
Appraiser 016	231,775	23,979	393	1,130	498	4
Election 062	105,333	10,898	178	513	226	2
Employee Benefit (064)	2,249,875	232,772	3,813	10,966	4,832	39
Mental Health (114)						
Intellectual Disabilities (116)	50,944	5,271	86	248	109	1
Law Enforcement (120)	1,684,037	174,230	2,854	8,208	3,617	29
Noxious Weeds (200)	84,210	8,712	143	410	181	1
Road & Bridge (220)	1,383,172	143,103	2,344	6,742	2,970	24
EMS (375)	265,924	27,513	451	1,296	571	5
Special Alcohol & Drug (238)						
Bridge & Culvert (024)						
Special Bridge (240)						
Landfill (118)						
Road & Bridge Sales Tax (222)						
Spec. Parks & Rec. (244)						
Sewer Dist. #1 (358)						
Jail/County BLDG Sales Tax (370)						
Opioid Fund (378)						
Emergency Svcs Sales Tax (399)						
TOTAL	7,858,151	813,004	13,316	38,302	16,876	136

County Treas Motor Vehicle Estimate	<u>813,004</u>					
County Treas Recreational Vehicle Estimate		<u>13,316</u>				
County Treas 16/20M Vehicle Estimate			<u>38,302</u>			
County Treas Commercial Vehicle Tax Estimate				<u>16,876</u>		
County Treas Excise Tax Estimate					<u>136</u>	
Motor Vehicle Factor	<u>0.10346</u>					
Recreational Vehicle Factor		<u>0.00169</u>				
16/20M Vehicle Factor			<u>0.00487</u>			
Commercial Vehicle Factor				<u>0.00215</u>		
Excise Factor					<u>0.00002</u>	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Refunding (Jail)	2/9/2021	9/1/2035	.25-2.15	6,152,693	4,455,000	3/1 & 9/1	9/1	74,708	380,000	70,908	390,000
Series 2016 (Landfill)	1/25/2016	3/1/2026	3.5-5	381,865	35,000	3/1 & 9/1	9/1	875	35,000	0	0
Series 2021 Refunding (Sewer)	6/10/2021	9/1/2039	2.00	744,933	590,000	3/1 & 9/1	9/1	15,150	20,000	14,550	20,000
Total G.O. Bonds					5,080,000			90,733	435,000	85,458	410,000
Revenue Bonds:											
Total Indebtedness					5,080,000			90,733	435,000	85,458	410,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
Rock Crusher 2022	5/17/2022	120	3.91	956,000	706,520	117,332	117,332
Asphalt Roller	1/1/2024	36	0.00	20,200	7,294	6,733	561
Mini Excavator (Sany)	6/14/2024	60	0.00	46,408	27,846	9,282	9,282
Motor Grader (2)	11/28/2023	81	0.00	604,015	468,069	109,517	109,517
2016 Jail Pod & Equipment	11/29/2016	204	2-4.5	1,770,000	1,240,000	144,925	141,925
In Car Camera Equipment	3/1/2022	60	2.75	191,931	50,524	41,174	10,293
Sheriff Vehicles (Durango)	4/15/2023	60	5.19	168,252	89,762	38,277	38,277
Motor Grader (Caterpillar)	3/17/2026	104	4.99	354,731	354,731	54,862	54,862
Caterpillar	1/1/2026	60	4.99	153,342	153,342	35,408	35,408
				Totals	3,098,088	557,511	517,458

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

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Appraiser Equip Reserve	Appraiser	5,888	-	-	K.S.A. 19-119
Employee Benefits	General	25,800	-	-	K.S.A. 12-16, 102
Road & Bridge Sales Tax	Road & Bridge	600,000	600,000	700,000	K.S.A. 12-196
Sales Tax	Law Enforcement	250,000	250,000	250,000	K.S.A. 12-187b31
Motor Vehicle	General	10,000	48,160	-	K.S.A. 8-145
	Total	891,688	898,160	950,000	
	Adjustments*				
	Adjusted Totals	891,688	898,160	950,000	

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

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General 001	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	373,223	639,402	580,113
Receipts:			
Ad Valorem Tax	1,615,736	1,802,881	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	43,344	25,600	25,600
Motor Vehicle Tax	179,600	178,000	186,526
Recreational Vehicle Tax	2,937	2,809	3,054
16/20M Vehicle Tax	6,823	9,010	8,789
Commercial Vehicle Tax	3,365	5,181	3,872
Excise Tax	0	13	31
Gross Earnings (Intangible) Tax			0
G.A.L.	11,538	12,887	10,000
State Coroner Fund		223	230
Tax Sale Dist. Court Fee		2,500	1,800
Tax Sale Title Fees		223	1,900
Tax Sale Atty Fees	2,100	24,450	4,800
Fees & Licenses	117,494	117,500	117,500
County Officers Fees	4,963	4,878	5,100
Franchise Tax	1,089	1,156	1,200
NSF Service Charge	220	290	270
Antique Vehicle Fee	4,280	4,300	4,700
Checking Interest	391,623	358,673	350,000
Vehicle Interest	5,365	5,200	2,300
Current Tax Interest	255,358	242,000	330,000
CD Interest	32,898	58,000	58,000
Lease Proceeds	12,680	420	420
Reimbursments	11,094	12,526	11,400
Juvenile Probation Fee	239	196	130
County Attorney Diversion	0	6,114	3,200
Co Gen Dist Court Reimb	0	197	200
County Forfeiture Fee -283	3,954	4,165	4,200
Miscellaneous Income	2,410	4,314	2,500
Transfers IN	91,330	48,160	0
Firework Permit	300	300	300
Candidate Filing Fee	1,179	1,590	1,600
Hay Bid	0	1,410	1,400
Dist Court Medical Supplies	2,599	2,589	2,600
Duck Blind	70	105	110
Websearch Fee	3,720	3,720	3,800
Overage (All Offices	16,151	-11,541	0
LEPP - Inspection Fees/Licenses	2,050	2,278	2,300
Restitution to County	1,286	3,500	2,800
PILOT - Jayhawk Wind	367,227	365,625	365,625
PILOT - Dept of Interior	22,654	1,603	1,600
Federal Grants	22,654	0	0
State Grants	13,406	0	0
Equipment Auction Proceeds	2,813	1,700	0
Audit Adjustment	-13,405	0	0
Neighborhood Revitalization Rebate	-56,043	-61,325	-79,892
Miscellaneous	-1,716		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,185,385	3,243,420	1,439,966
Resources Available:	3,558,609	3,882,822	2,020,079

Bourbon County

2027

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	3,558,609	3,882,822	2,020,079
Expenditures:			
NON-DEPARTMENTAL 00	0	40	40
COUNTY COMMISSION 01	135,316	214,243	187,139
COUNTY CLERK 02	143,373	161,194	139,883
COUNTY TREASURER 03	175,019	175,637	185,300
COUNTY ATTORNEY 04	456,635	470,284	503,944
ROD 05	137,047	114,821	121,141
COURTHOUSE MAINTENANCE 07	99,478	97,835	102,600
COUNTY CORONER 08	40,494	28,235	50,000
DISTRICT COURT 10	345,839	348,901	348,900
EMERENCY PREPAREDNESS 11	48,018	33,170	54,790
IT 15	244,910	205,300	216,000
DISPATCH 17	50,000	240,000	250,000
JUVENILE DETENTION 18	134,789	135,200	135,000
ECONOMIC DEVELOPMENT 27	0	0	116,000
FAIR BOARD 28	10,000	10,000	10,000
HEALTH BOARD 31	90,750	90,750	93,500
SOIL CONSERVATION 32	40,000	25,000	20,000
SERVICES FOR THE ELDERLY 33	48,600	48,600	48,600
FINANCE 39	6,888	52,000	90,000
COURTHOUSE GENERAL 43	595,262	651,700	600,400
HUMAN RESOURCES 44	33,716	82,500	78,120
COUNTY MISCELLANEOUS 99	190,156	96,000	100,000
Subtotal	3,026,290	3,281,410	3,451,357
Encumbrances & AP	-108,506	0	0
Audit Adjustment	1,422	21,299	0
Cash Reserve (2027 column)			507,900
Miscellaneous			0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,919,206	3,302,709	3,959,257
Unencumbered Cash Balance Dec 31	639,402	580,113	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	3,164,503	3,476,154	3,959,257
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,959,257
Tax Required			1,939,178
Delinquent Comp Rate: 2.8%			53,327
Amount of 2026 Ad Valorem Tax			1,992,506

CPA Summary

Bourbon County

2027

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
NON-DEPARTMENTAL 00			
BANK FEES	0	40	40
Total	0	40	40
COUNTY COMMISSION 01			
WAGES	89,606	116,243	112,439
CONTRACTUAL	41,984	86,800	63,400
COMMODITIES	3,096	4,800	4,900
CAPITAL OUTLAY	630	6,400	6,400
Total	135,316	214,243	187,139
COUNTY CLERK 02			
WAGES	133,259	147,989	125,983
CONTRACTUAL	18,338	7,505	7,900
COMMODITIES	2,316	5,700	6,000
CAPITAL OUTLAY	2,866		
REIMBURSABLES	(13,406)		
Total	143,373	161,194	139,883
COUNTY TREASURER 03			
WAGES	129,355	127,786	135,000
CONTRACTUAL	44,564	46,901	49,300
COMMODITIES	680	950	1,000
CAPITAL OUTLAY	420		
Total	175,019	175,637	185,300
COUNTY ATTORNEY 04			
WAGES	363,615	295,850	443,144
CONTRACTUAL	86,863	166,634	52,500
COMMODITIES	681	3,800	4,300
CAPITAL OUTLAY	5,476	4,000	4,000
Total	456,635	470,284	503,944
ROD 05			
WAGES	131,476	110,120	115,141
CONTRACTUAL	2,431	3,400	3,500
COMMODITIES	3,140	1,301	2,500
CAPITAL OUTLAY			
Total	137,047	114,821	121,141
COURTHOUSE MAINTENANCE 07			
WAGES	74,848	88,100	92,500
CONTRACTUAL	1,021	2,500	2,500
COMMODITIES	23,609	7,235	7,600
CAPITAL OUTLAY			
Total	99,478	97,835	102,600
COUNTY CORONER 08			
CONTRACTUAL	40,494	28,235	50,000
Total	40,494	28,235	50,000
Total - Page 6b	1,187,362	1,262,289	1,290,047

Bourbon County

2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
DISTRICT COURT 10			
WAGES	56,461	58,160	58,160
CONTRACTUAL	230,044	251,241	250,490
COMMODITIES	43,614	15,000	15,750
CAPITAL OUTLAY	15,720	24,500	24,500
Total	345,839	348,901	348,900
EMERGENCY PREPAREDNESS 11			
WAGES	36,168	16,170	21,000
CONTRACTUAL	11,154	14,000	12,200
COMMODITIES	696	3,000	3,990
CAPITAL OUTLAY	0	0	17,600
Total	48,018	33,170	54,790
IT 15			
WAGES	74,366	0	0
CONTRACTUAL	152,893	204,300	215,000
COMMODITIES	4,564	1,000	1,000
CAPITAL OUTLAY	13,087		
Total	244,910	205,300	216,000
DISPATCH 17			
APPROPRIATION	50,000	240,000	250,000
Total	50,000	240,000	250,000
JUVENILE DETENTION 18			
CONTRACTUAL	134,789	135,000	135,000
COMMODITIES	0	200	0
Total	134,789	135,200	135,000
ECONOMIC DEVELOPMENT 27			
CONTRACTUAL	0	0	0
COMP PLAN	0	0	116,000
Total	0	0	116,000
FAIR BOARD 28			
APPROPRIATION	10,000	10,000	10,000
Total	10,000	10,000	10,000
HEALTH BOARD 31			
APPROPRIATION	90,750	90,750	93,500
Total	90,750	90,750	93,500
Total - Page 6c	924,306	1,063,321	1,224,190

Bourbon County

2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
SOIL CONSERVATION 32			
APPROPRIATION	40,000	25,000	20,000
Total	40,000	25,000	20,000
SERVICES FOR THE ELDERLY 33			
APPROPRIATION	48,600	48,600	48,600
Total	48,600	48,600	48,600
FINANCE 39			
WAGES	6,888	0	0
CONTRACTUAL	0	52,000	90,000
COMMODITIES	0		
Total	6,888	52,000	90,000
COURTHOUSE GENERAL 43			
CONTRACTUAL	591,219	627,000	575,000
COMMODITIES	4,043	24,700	25,400
Total	595,262	651,700	600,400
HUMAN RESOURCES 44			
CONTRACTUAL	33,716	82,500	78,120
Total	33,716	82,500	78,120
COUNTY MISCELLANEOUS 99			
COUNTY COUNSELOR WAGES	87,840	96,000	100,000
BANK CHARGES	4,881	0	0
GO BONDS PRINCIPAL	4,019	0	0
TRANSFERS OUT	35,116	0	0
CONTINGENCY	0	0	0
CASH FOREWARD	58,300	0	0
Total	190,156	96,000	100,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	914,622	955,800	937,120

Total - Page 6b	1,187,362	1,262,289	1,290,047
Total - Page 6c	924,306	1,063,321	1,224,190
Total - Page 6d	914,622	955,800	937,120
Total - Page 6e	0	0	0
Total Detail Expenditures**	3,026,290	3,281,410	3,451,357

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

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser 016	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,314	6,790	19,459
Receipts:			
Ad Valorem Tax	197,963	231,775	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,294	306	
Motor Vehicle Tax	24,192	334	23,979
Recreational Vehicle Tax	396	24,192	393
16/20M Vehicle Tax	767	396	1,130
Commercial Vehicle Tax	453	73	498
Excise Tax	0	6,222	4
Reimbursements	175	2	
Transfers IN	5,888	1,104	
PRC Sheets/Maps	427	-7,618	
NRP Application Fees	4,150	2,000	
		557	
		3,650	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,870		-9,077
Miscellaneous	57		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	233,892	262,993	16,927
Resources Available:	237,206	269,783	36,386
Expenditures:			
Wages	202,791	206,000	214,000
Contractual	21,431	31,485	32,400
Commodities	12,645	12,839	13,200
Capital Outlay	338		
Encumbrances	-6,790		
Cash Reserve (2027 column)			10,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	230,416	250,324	270,300
Unencumbered Cash Balance Dec 31	6,790	19,459	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	251,000	250,324	270,300
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		270,300
	Tax Required		233,914
Delinquent Comp Rate:	2.8%		6,433
Amount of 2026 Ad Valorem Tax			240,347

CPA Summary

Bourbon County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election 062	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	5,316	9,899	6,031
Receipts:			
Ad Valorem Tax	65,208	105,333	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,330	700	700
Motor Vehicle Tax	9,310	7,169	10,898
Recreational Vehicle Tax	152	113	178
16/20M Vehicle Tax	286	363	513
Commercial Vehicle Tax	175	160	226
Excise Tax	0	1	2
Reimbursed Expenses	8,028	10,000	10,000
Neighborhood Revitalization Rebate	-2,261	-3,457	-4,570
Miscellaneous	81		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	83,309	120,382	17,947
Resources Available:	88,625	130,281	23,978

Bourbon County

2027

FUND PAGE - Election

Adopted Budget Election 062	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	88,625	130,281	23,978
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Wages	32,650	50,500	50,500
Contractuals	43,687	50,000	50,455
Commodities	2,389	23,750	25,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	78,726	124,250	125,955
Unencumbered Cash Balance Dec 31	9,899	6,031	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	105,825	109,614	125,955
See Tab C	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		125,955
	Tax Required		101,977
	Delinquent Comp Rate:	2.8%	2,804
	Amount of 2026 Ad Valorem Tax		104,781

CPA Summary

Bourbon County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit (064)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	334,749	420,579	638,751
Receipts:			
Ad Valorem Tax	2,202,010	2,249,875	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	66,952	65,022	68,390
Motor Vehicle Tax	297,191	242,083	232,772
Recreational Vehicle Tax	4,847	3,820	3,813
16/20 M Vehicle Tax	11,652	12,300	10,966
Commercial Vehicle Tax	5,553	7,527	4,832
Excise Tax	0	22	39
Reimbursements	4,666	0	0
Benefit Reimbursements	14,701	13,977	14,100
Neighborhood Revitalization Rebate	-76,223	-76,407	-108,817
Miscellaneous	144		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,531,493	2,518,219	226,095
Resources Available:	2,866,242	2,938,798	864,846
Expenditures:			
Contractual Services	4,876	6,700	7,035
Social Security	395,200	386,513	405,839
KPERS Retirement	542,512	523,307	549,472
Unemployment	6,719	23,100	24,255
Health Insurance	1,352,100	1,181,162	1,417,395
Workers Compensation	140,776	170,850	180,000
Life Insurance	4,933	7,200	7,560
HAS Expense	0	1,215	1,275
Encumbrances	-1,453		
Cash Reserve (2027 column)			688,180
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,445,662	2,300,047	3,281,011
Unencumbered Cash Balance Dec 31	420,579	638,751	xxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	4,287,383	2,669,373	3,281,011
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,281,011
	Tax Required		2,416,165
Delinquent Comp Rate:	2.8%		66,445
Amount of 2026 Ad Valorem Tax			2,482,610

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health (114)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	0	23,696	119,430
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax		65	
Motor Vehicle Tax		141	
Recreational Vehicle Tax		83,949	
16/20 M Vehicle Tax		10,242	
Commercial Vehicle Tax		168	
Excise Tax		30	
		2,473	
		1	
		425	
	94,571	-1,760	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	94,571	95,734	0
Resources Available:	94,571	119,430	119,430
Expenditures:			
	70,875		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	70,875	0	0
Unencumbered Cash Balance Dec 31	23,696	119,430	xxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	94,500	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	2.8%		0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disabilities (116)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	13,341	13,044	13,077
Receipts:			
Ad Valorem Tax	48,037	50,944	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,555	0	
Motor Vehicle Tax	6,297	5,278	5,271
Recreational Vehicle Tax	103	87	86
16/20 M Vehicle Tax	256	267	248
Commercial Vehicle Tax	118	162	109
Excise Tax		-	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,663	-1,705	-1,386
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,703	55,033	4,329
Resources Available:	68,044	68,077	17,406
Expenditures:			
Appropriation	55,000	55,000	55,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,000	55,000	55,000
Unencumbered Cash Balance Dec 31	13,044	13,077	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	55,000	55,000	55,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		55,000
	Tax Required		37,594
Delinquent Comp Rate:	2.8%		1,034
Amount of 2026 Ad Valorem Tax			38,628

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement (120)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	268	145,713	292,911
Receipts:			
Ad Valorem Tax	1,692,733	1,684,037	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	50,272	49,679	50,200
Motor Vehicle Tax	196,517	186,061	174,230
Recreational Vehicle Tax	3,214	2,936	2,854
16/20 M Vehicle Tax	9,063	9,419	8,208
Commercial Vehicle Tax	3,682	4,150	3,617
Excise Tax	0	14	29
City Vehicle Inspection Fee	0	6,200	6,300
Jail Receipts	0	22,300	22,700
Rebursment - Housing	459,328	500,000	525,000
Reimbursement Sheriff	0	61,174	0
Transfer In	250,000	250,000	250,000
Fingerprinting Fees	2,745	2,847	2,900
Sheriff Grants	11,369	9,701	0
Sheriff Video Fees	10,909	608	620
Encumbrances Prior Year Cancelled		0	0
Reimbursed Expenses	28,697	0	0
		0	0
		0	
Neighborhood Revitalization Rebate	-58,586	-57,803	-97,632
Miscellaneous	10,092		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,670,036	2,731,323	949,026
Resources Available:	2,670,304	2,877,036	1,241,937
Expenditures:			
SHERIFF WAGES	923,642	961,196	980,420
SEKRCC WAGES	670,551	726,713	741,248
SHERIFF CONTRACTUAL	223,352	192,684	196,537
SEKRCC CONTRACTUAL	535,044	488,735	498,510
SHERIFF COMMODITIES	111,556	149,653	168,191
SEKRCC COMMODITIES	57,882	65,144	66,447
SHERIFF CAPITAL OUTLAY			
TRANSFER OUT	91,330		
ENCUMBRANCES	-88,765		
Cash Reserve (2027 column)			200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,524,591	2,584,125	2,851,353
Unencumbered Cash Balance Dec 31	145,713	292,911	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	2,703,559	2,280,858	2,851,353
	Non-Appropriated Balance		
See Tab C	Total Expenditure/Non-Appr Balance		2,851,353
	Tax Required		1,609,416
Delinquent Comp Rate:	2.8%		44,259
Amount of 2026 Ad Valorem Tax			1,653,675

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weeds (200)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	56,411	59,005	86,088
Receipts:			
Ad Valorem Tax	89,930	84,210	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,597	2,597	1,892
Motor Vehicle Tax	12,230	12,230	8,712
Recreational Vehicle Tax	200	200	143
16/20 M Vehicle Tax	460	500	410
Commercial Vehicle Tax	229	309	181
Excise Tax		1	1
Chemical Sales	55,898	90,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,114	-2,964	-3,290
Miscellaneous	615		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	159,045	187,083	98,049
Resources Available:	215,456	246,088	184,137
Expenditures:			
Wages	39,741	40,000	41,600
Contractuals	12,793	6,000	16,500
Commodities	17,997	19,000	19,600
Transfers Out		0	0
Chemicals	87,054	95,000	100,000
	-1,135		0
Cash Reserve (2027 column)			88,393
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	156,451	160,000	266,093
Unencumbered Cash Balance Dec 31	59,005	86,088	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	216,000	215,000	266,093
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			266,093
Tax Required			81,956
Delinquent Comp Rate: 2.8%			2,254
Amount of 2026 Ad Valorem Tax			84,210

Adopted Budget Road & Bridge (220)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	12,306	130,766	870,190
Receipts:			
Ad Valorem Tax	1,319,442	1,383,172	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	45,087	12,485	12,490
Motor Vehicle Tax	182,220	182,220	143,103
Recreational Vehicle Tax	2,980	2,980	2,344
16/20 M Vehicle Tax	8,140	8,140	6,742
Commercial Vehicle Tax	3,413	4,566	2,970
Excise Tax	0	10	24
Transfer IN	600,000	650,000	700,000
Equalization & Adjustment	637,251	550,000	550,000
Elm Creek Lake	9,078	7,245	6,200
Reimbursements	71,624	43,551	2,612
Use of Money & Property	15,379	38,452	15,200
FEMA (JE From 224)	0	412,151	0
Neighborhood Revitalization Rebate	-45,593	-46,466	-46,043
Miscellaneous	21,446		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,870,467	3,248,506	1,395,642
Resources Available:	2,882,773	3,379,272	2,265,832
Expenditures:			
ROAD & BRIDGE WAGES	1,215,134	1,151,000	1,250,550
ELM CREEK WAGES	29,099	28,000	29,781
ROAD & BRIDGE CONTRACTUA	388,098	247,000	310,000
ELM CREEK CONTRACTUAL	12,861	10,000	10,300
CONTRACTUAL SERVICES	11,122	18,600	42,193
ENTERPRISE FLEET AGREEMENT	0	0	0
ROAD & BRIDGE COMMODITIES	831,732	722,604	850,000
ELM CREEK COMMODITIES	4,655	4,700	5,000
COMMODITIES	71,835	55,000	66,000
ROAD & BRIDGE CAPITAL OUTL	0	0	0
ROAD & BRIDGE LAND LEASE		23,000	23,000
TRANSFER OUT	0	0	
LEASE - INTEREST	60,798	54,311	54,300
LEASE - PRINCIPAL	188,223	194,867	257,200
ENCUMBRANCES	-61,549		
Cash Reserve (2027 column)			604,725
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,752,007	2,509,082	3,503,049
Unencumbered Cash Balance Dec 31	130,766	870,190	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	3,520,012	2,750,949	3,503,049
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,503,049
Delinquent Comp Rate: 2.8%			34,023
Amount of 2026 Ad Valorem Tax			1,271,240

CPA Summary

Bourbon County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
EMS (375)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	10,087	29,405	34,566
Receipts:			
Ad Valorem Tax	288,162	265,924	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,224	7,226	4,600
Motor Vehicle Tax	26,606	30,011	27,513
Recreational Vehicle Tax	435	500	451
16/20 M Vehicle Tax		1,602	1,296
Commercial Vehicle Tax	2,086	914	571
Excise Tax		2	5
Ambulance Service Payments	704,019	900,000	930,000
Transfers In	60,453	0	0
Insurance Reimbursement	12,310	0	0
		0	
Neighborhood Revitalization Rebate	-9,971	-9,415	-10,178
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,091,324	1,196,764	954,258
Resources Available:	1,101,410	1,226,169	988,824
Expenditures:			
Wages	944,102	992,423	1,034,144
Contractuals	85,927	125,536	129,800
Commodities	75,701	82,000	83,600
Encumbrances	-33,724	-8,356	
Cash Reserve (2027 column)			14,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,072,005	1,191,603	1,261,844
Unencumbered Cash Balance Dec 31	29,405	34,566	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	1,241,515	1,191,603	1,261,844
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,261,844
	Tax Required		273,020
Delinquent Comp Rate:	2.8%		7,508
Amount of 2026 Ad Valorem Tax			280,528

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol & Drug (238)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	0	593	593
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
	593		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	593	0	0
Resources Available:	593	593	593
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	593	593	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	2.8%		0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Landfill (118)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	153,441	294,666	332,364
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Landfill Receipts	815,686	815,000	820,000
Misc Income	7,626	7,700	7,700
FEMA Reimbursements	51,975	0	0
Reserves	49,218	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	924,505	822,700	827,700
Resources Available:	1,077,946	1,117,366	1,160,064
Expenditures:			
Wages	117,113	145,000	152,000
Contractuals	433,057	494,127	541,000
Commodities	196,714	110,000	118,000
Bond Interest	2,596	875	880
Bond Principal	33,800	35,000	35,000
Lease Interest	0	0	5,000
Lease Principal	0	0	30,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	783,280	785,002	881,880
Unencumbered Cash Balance Dec 31	294,666	332,364	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	860,490	792,950	881,880
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			881,880
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

Adopted Budget Road & Bridge Sales Tax (222)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	106,652	544,031	488,845
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Sales Tax	1,605,205	1,600,000	1,648,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,605,205	1,600,000	1,648,000
Resources Available:	1,711,857	2,144,031	2,136,845
Expenditures:			
Wages	6,368	0	36,800
Contractuals	330,296	550,000	635,000
Commodities	231,162	330,000	135,000
Capital Outlay	0		275,000
Tax Transfer	600,000	650,000	700,000
Lease Interest		27,624	27,600
Lease Principal		97,562	97,600
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,167,826	1,655,186	1,907,000
Unencumbered Cash Balance Dec 31	544,031	488,845	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	1,300,000	1,323,176	1,907,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,907,000
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

See Tab C

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Spec. Parks & Rec. (244)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	875	875	875
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	875	875	875
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	875	875	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 2.8%		0
	Amount of 2026 Ad Valorem Tax		0

Adopted Budget Sewer Dist. #1 (358)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,703	1	954
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Revenue	28,029	35,150	34,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,029	35,150	34,700
Resources Available:	31,731	35,151	35,654
Expenditures:			
	31,730	34,197	34,550
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,730	34,197	34,550
Unencumbered Cash Balance Dec 31	1	954	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	35,750	0	34,550
	Non-Appropriated Balance		
See Tab C	Total Expenditure/Non-Appr Balance		34,550
	Tax Required		0
	Delinquent Comp Rate: 2.8%		0
	Amount of 2026 Ad Valorem Tax		0

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Jail/County BLDG Sales Tax (370)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	1,910,932	1,993,490	2,001,846
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Sales Tax	1,129,166	1,066,940	1,101,000
Reimbursed Expense	23,619	20,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	425	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,153,210	1,087,440	1,121,500
Resources Available:	3,064,142	3,080,930	3,123,346
Expenditures:			
Contractual	81,459	75,292	272,209
Jail Bond Int	77,853	74,708	74,700
Jail Bond Principal	370,000	380,000	390,000
Capital Outlay	445,976	74,708	71,000
Lease Payments	227,066	224,376	190,495
Transfer Out	250,000	250,000	250,000
Encumbrances	-381,701		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,070,652	1,079,084	1,248,404
Unencumbered Cash Balance Dec 31	1,993,490	2,001,846	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	926,935	0	1,248,404
		Non-Appropriated Balance	
See Tab A See Tab C		Total Expenditure/Non-Appr Balance	1,248,404
		Tax Required	0
	Delinquent Comp Rate: 2.8%		0
	Amount of 2026 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Opioid Fund (378)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	79,923	69,323	85,502
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Addiction Settlement Income	22,737	16,179	16,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,737	16,179	16,300
Resources Available:	102,660	85,502	101,802
Expenditures:			
Contractuals	1,633	0	
Capital Outlay	31,704	0	
			69,323
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,337	0	69,323
Unencumbered Cash Balance Dec 31	69,323	85,502	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	60,000	0	69,323
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,323
		Tax Required	0
	Delinquent Comp Rate: 2.8%		0
	Amount of 2026 Ad Valorem Tax		0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Emergency Svcs Sales Tax (399)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	58,791	53,610	53,610
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
	705,729	1,000,000	1,000,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	705,729	1,000,000	1,000,000
Resources Available:	764,520	1,053,610	1,053,610
Expenditures:			
	764,520	1,000,000	1,000,000
Cash Reserve (2027 column)	-53,610		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	710,910	1,000,000	1,000,000
Unencumbered Cash Balance Dec 31	53,610	53,610	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	1,000,000	1,000,000	1,000,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,000,000
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Attorney Trust (014)		ROD Tech (093)		Covid Grant (		Opiod Fund		Treasurer Tech (094)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,878	Cash Balance Jan 1	48,216	Cash Balance Jan 1		Cash Balance Jan 1	79,923	Cash Balance Jan 1	13,858	143,875
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	43		16,132				22,737		4,033	
Total Receipts	43	Total Receipts	16,132	Total Receipts	0	Total Receipts	22,737	Total Receipts	4,033	42,945
Resources Available:	1,922	Resources Available:	64,348	Resources Available:	0	Resources Available:	102,660	Resources Available:	17,891	186,820
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
			5,540				33,337		199	
			-2,669							
Total Expenditures	0	Total Expenditures	2,871	Total Expenditures	0	Total Expenditures	33,337	Total Expenditures	199	36,407
Cash Balance Dec 31	1,922	Cash Balance Dec 31	61,476	Cash Balance Dec 31	0	Cash Balance Dec 31	69,323	Cash Balance Dec 31	17,692	150,413
										150,413

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clerk Tech (095)		Special Law Enf. (097)		Prosecutor Training (204)		Special Prosecutor (246)		Sheriff Fofeiture		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	26,559	Cash Balance Jan 1	59,623	Cash Balance Jan 1	14,396	Cash Balance Jan 1	1,878	Cash Balance Jan 1	74,153	176,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	4,033		24,360		3,354		43		34,572	
Total Receipts	4,033	Total Receipts	24,360	Total Receipts	3,354	Total Receipts	43	Total Receipts	34,572	66,363
Resources Available:	30,592	Resources Available:	83,983	Resources Available:	17,751	Resources Available:	1,922	Resources Available:	108,725	242,973
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	7,054		17,880		400				33,419	
			-943						-4,034	
Total Expenditures	7,054	Total Expenditures	16,938	Total Expenditures	400	Total Expenditures	0	Total Expenditures	29,385	53,778
Cash Balance Dec 31	23,538	Cash Balance Dec 31	67,045	Cash Balance Dec 31	17,351	Cash Balance Dec 31	1,922	Cash Balance Dec 31	79,340	189,195
										**
										**

**Note: These two block figures should agree.

CPA Summary										

Bourbon County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle		Conceal Carry (397)		Sex Offender (398)		Appraiser Reserve (097)		Computer Reserve (026)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2	Cash Balance Jan 1	3,341	Cash Balance Jan 1	39,923	Cash Balance Jan 1	26,676	Cash Balance Jan 1	40,137	110,079
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	112,923		390		8,175				3,600	
Total Receipts	112,923	Total Receipts	390	Total Receipts	8,175	Total Receipts	0	Total Receipts	3,600	125,088
Resources Available:	112,925	Resources Available:	3,731	Resources Available:	48,098	Resources Available:	26,676	Resources Available:	43,737	235,166
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	91,417		294		771		5,888		10,270	
	-4,329				-50					
Total Expenditures	87,088	Total Expenditures	294	Total Expenditures	721	Total Expenditures	5,888	Total Expenditures	10,270	104,261
Cash Balance Dec 31	25,836	Cash Balance Dec 31	3,437	Cash Balance Dec 31	47,377	Cash Balance Dec 31	20,789	Cash Balance Dec 31	33,467	130,906
										**
										**

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
General Equipment (027)		County Attorney Reserve (05)		Election Reserve (063)		Nox. Weed Equip. Res. (20#		Spec Road Machinery (248)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	48,518	Cash Balance Jan 1	11,171	Cash Balance Jan 1	293	Cash Balance Jan 1	1,468	Cash Balance Jan 1	46,085	107,534
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
							13,651			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	13,651	Total Receipts	0	13,651
Resources Available:	48,518	Resources Available:	11,171	Resources Available:	293	Resources Available:	15,119	Resources Available:	46,085	121,185
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	6,283								35,255	
Total Expenditures	6,283	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	35,255	41,538
Cash Balance Dec 31	42,235	Cash Balance Dec 31	11,171	Cash Balance Dec 31	293	Cash Balance Dec 31	15,119	Cash Balance Dec 31	10,830	79,647
										79,647

**Note: These two block figures should agree.

CPA Summary										

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Bourbon County
will meet on September 14, 2026 at 5:30 PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at <https://www.bourboncountyks.org/> and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General 001	2,919,206	12.754	3,302,709	13.004	3,959,257	1,992,506	13.859
Appraiser 016	230,416	1.563	250,324	1.672	270,300	240,347	1.672
Election 062	78,726	0.514	124,250	0.760	125,955	104,781	0.729
Employee Benefit (064)	2,445,662	17.347	2,300,047	16.228	3,281,011	2,482,610	17.268
Mental Health (114)	70,875	0.661					
Intellectual Disabilities (116)	55,000	0.378	55,000	0.367	55,000	38,628	0.269
Law Enforcement (120)	2,524,591	13.332	2,584,125	12.146	2,851,353	1,653,675	11.502
Noxious Weeds (200)	156,451	0.708	160,000	0.607	266,093	84,210	0.586
Road & Bridge (220)	2,752,007	10.375	2,509,082	9.976	3,503,049	1,271,240	8.842
EMS (375)	1,072,005	2.268	1,191,603	1.918	1,261,844	280,528	1.951
Special Alcohol & Drug (238)							
Bridge & Culvert (024)							
Special Bridge (240)							
Landfill (118)	783,280		785,002		881,880		
Road & Bridge Sales Tax (222)	1,167,826		1,655,186		1,907,000		
Spec. Parks & Rec. (244)							
Sewer Dist. #1 (358)	31,730		34,197		34,550		
Jail/County BLDG Sales Tax (370)	1,070,652		1,079,084		1,248,404		
Opioid Fund (378)	33,337				69,323		
Emergency Svcs Sales Tax (399)	710,910		1,000,000		1,000,000		
Non-Budgeted Funds-A	36,407						
Non-Budgeted Funds-B	53,778						
Non-Budgeted Funds-C	104,261						
Non-Budgeted Funds-D	41,538						
Non-Budgeted Funds-E							
Totals	16,338,659	59.900	17,030,609	56.678	20,715,019	8,148,524	56.678
Revenue Neutral Rate **							54.661
Less: Transfers	891,688		898,160		950,000		
Net Expenditure	15,446,971		16,132,449		19,765,019		
Total Tax Levied	7,977,466		7,858,151		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	133,307,804		138,681,091		143,767,695		
Outstanding Indebtedness, January 1,	2024		2025		2026		
G.O. Bonds	6,313,900		5,906,400		5,080,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	2,544,126		3,324,205		3,098,088		
Total	8,858,026		9,230,605		8,178,088		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Gregory Motley
Commission Chairman

2027 WAGE IMPACT SUMMARY BY DEPARTMENT / FUND

Incremental impact of increasing the wage assumption from 5% to 15%, including Fund 064 Social Security and KPERS retirement.

Fund	Fund Name	Department / Unit	2027 Wages @ 5%	2027 Wages @ 15%	Additional Wages	Addl Social Security	Addl Retirement	Total Additional Cost
001	GENERAL FUND	01 COUNTY COMMISSION	\$122,055.44	\$133,679.77	\$11,624.33	\$521.18	\$428.66	\$12,574.17
001	GENERAL FUND	02 COUNTY CLERK	\$155,388.74	\$170,187.67	\$14,798.93	\$895.53	\$1,222.73	\$16,917.18
001	GENERAL FUND	03 COUNTY TREASURER	\$134,175.30	\$146,953.90	\$12,778.60	\$846.69	\$1,202.41	\$14,827.70
001	GENERAL FUND	04 COUNTY ATTORNEY	\$310,642.50	\$340,227.50	\$29,585.00	\$2,492.85	\$3,238.56	\$35,316.41
001	GENERAL FUND	05 COUNTY REGISTER OF DEEDS	\$115,626.00	\$126,638.00	\$11,012.00	\$879.49	\$1,199.55	\$13,091.04
001	GENERAL FUND	07 COURTHOUSE MAINTENANCE	\$92,505.00	\$101,315.00	\$8,810.00	\$560.31	\$756.39	\$10,126.70
001	GENERAL FUND	10 DISTRICT COURT	\$61,067.48	\$66,883.43	\$5,815.95	\$436.81	\$551.08	\$6,803.84
001	GENERAL FUND	11 EMERGENCY PREPAREDNESS	\$16,978.50	\$18,595.50	\$1,617.00	\$241.95	\$331.15	\$2,190.11
001	GENERAL FUND	99 COUNTY MISCELLANEOUS	\$100,800.00	\$110,400.00	\$9,600.00	\$198.14	\$285.06	\$10,083.20
016	APPRAISERS	FUND-LEVEL	\$216,300.00	\$236,900.00	\$20,600.00	\$1,414.35	\$2,089.63	\$24,103.98
052	COUNTY TREASURER MOTOR FUND	FUND-LEVEL	\$92,133.30	\$100,907.90	\$8,774.60	\$527.65	\$752.67	\$10,054.92
062	ELECTION	FUND-LEVEL	\$53,025.00	\$58,075.00	\$5,050.00	\$319.62	\$318.95	\$5,688.57
108	LANDFILL	FUND-LEVEL	\$152,250.00	\$166,750.00	\$14,500.00	\$768.08	\$1,055.57	\$16,323.65
120	Public Safety (Jail & Sheriff)	SHERIFF	\$1,009,255.80	\$1,105,375.40	\$96,119.60	\$5,923.38	\$8,201.31	\$110,244.29
120	Public Safety (Jail & Sheriff)	SEKRCC	\$763,048.65	\$835,719.95	\$72,671.30	\$4,739.10	\$6,446.38	\$83,856.78
200	NOXIOUS WEED	FUND-LEVEL	\$42,000.00	\$46,000.00	\$4,000.00	\$253.47	\$348.09	\$4,601.56
220	ROAD AND BRIDGE	ROAD & BRIDGE	\$1,208,550.00	\$1,323,650.00	\$115,100.00	\$7,525.16	\$10,244.94	\$132,870.10
220	ROAD AND BRIDGE	ELM CREEK	\$29,400.00	\$32,200.00	\$2,800.00	\$221.54	\$302.34	\$3,323.88
222	ROAD & BRIDGE SALES TAX FUND	FUND-LEVEL	-	-	-	\$593.49	\$881.47	\$1,474.97
375	AMBULANCE SERVICE	24 AMBULANCE SERVICE	\$1,042,044.15	\$1,141,286.45	\$99,242.30	\$6,794.80	\$9,092.87	\$115,129.98
TOTAL			\$5,717,245.86	\$6,261,745.47	\$544,499.61	\$36,153.58	\$48,949.84	\$629,603.03

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of

Bourbon County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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		2026 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.		Amount of 2025 Ad Valorem Tax	
General	79-1946	6	3,476,154	1,802,881
Appraiser	10-113	7	250,324	231,775
Election (062)	25-2201a	8	109,614	105,333
Employee Benefits (064)	12,12-102	9	2,669,373	2,249,875
Mental Health (114)	19-4004	10		
Intellectual Disabilities (116)	19-1007	11	55,000	50,944
Law Enforcement (120)	19-815	12	2,280,858	1,684,037
Noxious Weeds (200)	2-1318	13	215,000	84,210
Road & Bridge (220)	68-5,101	14	2,750,949	1,383,172
EMS (375)	65-6118	15	1,191,603	265,924
Special Alcohol & Drug (238)	65-4060	16		
Bridge & Culvert (024)	68-1103	17		
Special Bridge (240)	68-1135	18		
Landfill (108)		19	792,950	
Road & Bridge Sales Tax (222)		20	1,323,176	
Sp. Parks & Recreation (244)		21		
Sewer District #1 (358)		22	35,150	
Jail/County Bldg Sales Tax (370)		23	929,084	
Opioid Fund (387)		24	26,923	
Emergency Svcs. Sales Tax (399)		25	1,000,000	
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Non-Budgeted Funds B		28		
Non-Budgeted Funds C		29		
Non-Budgeted Funds D		30		
		30		
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County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

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

Revenue Neutral Rate 57.550
NO

Assisted by:

Address:

Email:

Attest: 9/30 2025

Susan E Walker
County Clerk

Mike Malvern - Kel
Governing Body

Bourbon County

2026

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

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (001)	1,698,535	177,986	2,809	9,010	3,481	1,957
Appraiser (016)	208,210	21,818	344	1,104	427	240
Election (062)	68,416	7,169	113	363	140	79
Employee Benefits (064)	2,310,214	242,083	3,820	12,254	4,735	2,663
Mental Health (114)	87,989	9,220	145	467	180	101
Intellectual Disabilities (114)	50,373	5,278	83	267	103	58
Law Enforcement (120)	1,775,590	186,061	2,936	9,419	3,639	2,046
Noxious Weeds (200)	94,266	9,878	156	500	193	109
Road & Bridge (220)	1,381,786	144,795	2,285	7,330	2,832	1,593
EMS (375)	302,087	31,655	500	1,602	619	348
Special Alcohol & Drug (21)						
Bridge & Culvert (024)						
Special Bridge (240)						
TOTAL	7,977,466	835,943	13,191	42,316	16,349	9,194

County Treas Motor Vehicle Estimate	<u>835,943</u>					
County Treas Recreational Vehicle Estimate		<u>13,191</u>				
County Treas 16/20M Vehicle Estimate			<u>42,316</u>			
County Treas Commercial Vehicle Tax Estimate				<u>16,349</u>		
County Treas Watercraft Tax Estimate					<u>9,194</u>	
Motor Vehicle Factor	<u>0.10479</u>					
Recreational Vehicle Factor		<u>0.00165</u>				
16/20M Vehicle Factor			<u>0.00530</u>			
Commercial Vehicle Factor				<u>0.00205</u>		
Watercraft Factor					<u>0.00115</u>	

Bourbon County

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Computer Equip. Reserve	10,000	10,000	-	KSA 19-119
Appraiser Equipment Rsv	Appraiser	30,000	8,098		KSA 19-119
Employee Benefits	General		25,800		KSA 12-16,102
Road & Bridge	Special Road Machinery	157,000			KSA 68-141g
Road & Bridge	Special Improvements	30,571			KSA 68-590
Road & Bridge Sales Tax	Road & Bridge	410,000	663,475	600,000	KSA 12-196
Special Bridge Fund	Road & Bridge	6,511			KSA 79-2958
Bridge & Culvert Fund	Road & Bridge	29,958			KSA 79-2958
General	Law Enforcement	86,000			Vote by Comm
Sales Tax	Law Enforcement	200,000	250,000	0	KSA 12-187b31
General	EMS	40,000			Vote by Comm
Motor Vehicle	General	17,680	10,000	10,000	KSA 8-145
Total		1017720	967373	610000	
Adjustments*					
Adjusted Totals		1017720	967373	610000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Bourbon County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Refunding (Jail)	2/9/2021	9/1/1935	.25-2.15	6,152,693	4,800,000	3/1 & 9/1	9/1	77,852	370,000	74,708	380,000
Series 2016 (Landfill)	1/25/2016	3/1/2026	3.5-5	381,865	68,800	3/1 & 9/1	9/1	2,595	33,800	875	35,000
Series 2021 Refunding (Sewer)	6/10/2021	9/1/2009	2.00	744,933	605,000	3/1 & 9/1	9/1	15,750	20,000	15,150	20,000
Total Indebtedness					5,473,800			96,197	423,800	90,733	435,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Mini Excavator	11/15/2021	120	2.64	79,256	16,352	16,512	0
Rock Crusher 2022	5/17/2022	120	3.91	956,000	792,851	117,332	117,332
Asphalt Roller	1/1/2024	36	0.00	20,200	14,028	6,733	6,733
Mini Excavator (Sany)	6/14/2024	60		46,408	46,408	11,164	11,164
Motor Grader (2)	11/28/2023	81		604,015	548,156	109,517	109,517
2016 Jail Pod & Equipment	11/29/2016	204	2-4.5	1,770,000	1,330,000	142,775	144,925
In Car Camera Equipment	3/1/2022	60	2.75	191,931	89,695	41,174	41,174
Sheriff Vehicles (Durango)	4/15/2023	60	5.19	168,252	122,267	38,277	38,277
Totals					2,959,757	483,484	469,122

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

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General (001)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	494,164	381,929	382,736
Receipts:			
Ad Valorem Tax	1,413,019	1,698,535	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,615	15,000	15,000
Motor Vehicle Tax	146,860	150,998	177,986
Recreational Vehicle Tax	2,279	2,363	2,809
16/20M Vehicle Tax	7,271	8,133	9,010
Commercial Vehicle Tax	3,662	3,308	3,481
Watercraft Tax		1,787	1,957
Gross Earnings (Intangible) Tax			0
In Lieu of Tax-PILOT Jayhawk Wind	365,625	365,625	365,625
Interest on Taxes	216,313	175,000	175,000
Intergovernmental			
Local Alcoholic Liquor Tax	0	0	
Tax Sale Revenue	9,878		
Franchise Tax	1,295	1,200	1,200
Federal Grants	22,196	22,654	22,654
State Grants	523	0	0
Licenses, Fees and Permits			
Recording Fees	110,702	105,000	105,000
Officer Fees	4,144	4,000	4,000
Diversion Fees	11,124	10,000	10,000
Firework Permit	300	300	300
Beer Licenses	0		
Use of Money and Property			
Interest on Investment	478,197	425,000	425,000
Leases	13,680	12,840	12,840
Other Receipts			
Reimbursed Expenditure from -			
Diversion Coordinator	0		
Other	0		
Reimbursed Expenditure	8,348	17,500	0
Miscellaneous			
Operating Transfers from			
Motor Vehicle Operating Fund	17,680	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Transfer from Employee Benefits (HR)		30,000	
Neighborhood Revitalization Rebate	(42,438)	(57,587)	-61,325
Miscellaneous	30,872	10,000	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,837,145	3,011,656	1,290,537
Resources Available:	3,331,309	3,393,585	1,673,273

Bourbon County

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,331,309	3,393,585	1,673,273
Expenditures:			
County Commission	86,959	90,350	113,510
County Clerk	119,989	143,377	133,189
County Treasurer	143,886	175,687	175,637
County Attorney	408,160	471,880	470,284
County Counselor	58,500	96,000	96,000
Register of Deeds	120,416	142,286	114,821
Sheriff	63,000	0	0
Custodial	92,078	152,299	150,514
Correctional	538	0	0
Courthouse General	533,171	531,000	582,719
Coroner	73,388	50,000	50,000
County Finance	97,418	0	24,650
District Court	326,989	339,690	348,900
Emergency Preparedness	61,397	64,579	52,980
IT	290,845	294,127	242,000
Dispatch	50,000	50,000	240,000
Juvenile Detention	97,296	134,424	135,000
Health Board Appropriations	90,750	90,750	90,750
Fair	10,000	10,000	10,000
Elderly Appropriations	48,600	48,600	48,600
Conservation Appropriations	40,000	40,000	25,000
Transfer to Computer Equipment Reserve	10,000	10,000	0
Transfer to Law Enforcement	86,000	0	
Transfer to EMS	40,000	0	
Jury Trials	0	50,000	50,000
Human Resources	0	25,800	71,600
Subtotal	2,949,380	3,010,849	3,226,154
Cash Reserve (2026 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,949,380	3,010,849	3,476,154
Unencumbered Cash Balance Dec 31	381,929	382,736	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	3,299,426	3,164,503	3,476,154
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,476,154
Tax Required			1,802,881
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			1,802,881

Bourbon County

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	65,701	64,250	107,085
Contractual	20,603	24,600	5,000
Commodities	655	1,500	1,425
Administrative Assistant			0
Total	86,959	90,350	113,510
County Clerk			
Salaries	112,664	129,810	119,984
Contractual	4,610	8,567	7,505
Commodities	2,715	5,000	5,700
Total	119,989	143,377	133,189
County Treasurer			
Salaries	115,426	130,246	127,786
Contractual	24,911	44,441	46,901
Commodities	3,549	1,000	950
Total	143,886	175,687	175,637
County Attorney			
Salaries	335,979	415,080	412,518
Contractual	61,454	48,800	49,966
Commodities	3,417	4,000	3,800
Capital Outlay	7,310	4,000	4,000
Total	408,160	471,880	470,284
County Counselor			
Salaries	58,500	96,000	96,000
Total	58,500	96,000	96,000
Register of Deeds			
Salaries	117,622	132,986	110,120
Contractual	1,761	6,550	3,400
Commodities	1,033	2,750	1,301
Total	120,416	142,286	114,821
Sheriff			
Salaries	10,000		
Contractual	53,000		
Total	63,000	0	0
Custodial			
Salaries	67,760	88,099	88,099
Contractual	2,054	28,500	28,500
Commodities	22,264	35,700	33,915
Total	92,078	152,299	150,514
Correctional			
Contractual	538		
Total	538	0	0

Bourbon County

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Courthouse General			
Contractual	207,990	151,539	151,539
General Liability Insurance	310,396	353,461	406,480
Commodities	14,785	26,000	24,700
Total	533,171	531,000	582,719
Coroner			
Contractual	73,388	50,000	50,000
Total	73,388	50,000	50,000
County Finance			
Salaries	95,335		24,650
Contractual	1,449		
Commodities	634		
Total	97,418	0	24,650
District Court			
Salaries	56,170	55,390	58,160
Contractual	240,288	247,800	251,990
Commodities	30,531	15,000	14,250
Capital Outlay		21,500	24,500
Total	326,989	339,690	348,900
Emergency Preparedness			
Salaries	38,371	48,079	37,584
Contractual	14,385	12,500	11,596
Commodities	4,424	2,500	3,800
Capital Outlay	4,217	1,500	0
Total	61,397	64,579	52,980
IT			
Contracted IT Services	148,032	142,377	
Contractual	127,331	130,000	242,000
Commodities	12,690	10,000	0
Capital Outlay	2,792	11,750	0
Total	290,845	294,127	242,000
Dispatch			
Contractual	50,000	50,000	240,000
Total	50,000	50,000	240,000
Juvenile Detention			
Contractual	97,296	134,424	135,000
Total	97,296	134,424	135,000
Health Board Appropriations			
Contractual	90,750	90,750	90,750
Total	90,750	90,750	90,750
Fair			
Contractual	10,000	10,000	10,000
Total	10,000	10,000	10,000

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Elderly Appropriations			
Contractual	48,600	48,600	48,600
Total	48,600	48,600	48,600
Conservation Appropriations			
Contractual	40,000	40,000	25,000
Total	40,000	40,000	25,000
Transfer to Computer Equipment Reserve			
Transfers	10,000	10,000	0
Total	10,000	10,000	0
Transfer to Law Enforcement			
Transfers	86,000		0
Total	86,000	0	0
Transfer to EMS			
Transfers	40,000		0
Total	40,000	0	0
Jury Trials			
Contractual		50,000	50,000
Total	0	50,000	50,000
Human Resources			
Contractual		25,800	71,600
Total	0	25,800	71,600

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser (016)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,045	3,313	0
Receipts:			
Ad Valorem Tax	190,559	208,210	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,518	3,500	0
Motor Vehicle Tax	16,771	20,338	21,818
Recreational Vehicle Tax	260	319	344
16/20M Vehicle Tax	1,265	1,095	1,104
Commercial Vehicle Tax	418	445	427
Watercraft Tax	0	241	240
Officer Fees	0		0
Reimbursements	3,000	2,000	2,000
PRC/Maps	498	500	500
Transfer From Equipment Reserve	30,000	8,098	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,675	-7,059	-7,884
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	239,664	237,687	18,549
Resources Available:	274,708	241,000	18,549
Expenditures:			
Wages	198,765	206,000	206,000
Contractual Services	59,423	25,000	31,485
Commodities	13,207	10,000	12,839
Transfer to Equipment Reserve		0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	271,395	241,000	250,324
Unencumbered Cash Balance Dec 31	3,313	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	274,102	251,000	250,324
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	250,324
		Tax Required	231,775
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			231,775

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election (062)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,327	5,317	0
Receipts:			
Ad Valorem Tax	72,625	68,416	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	847	1,000	0
Motor Vehicle Tax	6,219	7,826	7,169
Recreational Vehicle Tax	96	123	113
16/20M Vehicle Tax	483	421	363
Commercial Vehicle Tax	155	171	140
Watercraft Tax	0	93	79
State Grant	11,320		
Miscellaneous	50	8,028	
Neighborhood Revitalization Rebate	-2,181	-2,320	-3,583
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	89,614	83,758	4,281
Resources Available:	131,941	89,075	4,281
Expenditures from detail page:			
Wages	46,958	50,500	50,500
Contractual	69,677	25,225	35,364
Commodities	9,989	13,350	23,750
Transfer to Equipment Reserve	0	0	0
Subtotal	126,624	89,075	109,614
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	126,624	89,075	109,614
Unencumbered Cash Balance Dec 31	5,317	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	131,940	105,825	109,614
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,614
		Tax Required	105,333
		Delinquent Comp Rate: 0.0%	0
		Amount of 2025 Ad Valorem Tax	105,333

See Tab D

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits (064)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	251,768	334,749	230,472
Receipts:			
Ad Valorem Tax	2,312,840	2,310,214	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,591	0	
Motor Vehicle Tax	249,497	249,193	242,083
Recreational Vehicle Tax	3,871	3,903	3,820
16/20 M Vehicle Tax	12,448	13,418	12,254
Commercial Vehicle Tax	6,221	5,457	4,735
Watercraft Tax		2,953	2,663
Reimbursed from Employees	1,490,497		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-70,136	-78,325	-76,529
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,025,829	2,506,813	189,026
Resources Available:	4,277,597	2,841,562	419,498
Expenditures:			
Contractual			
Social Security	400,975	422,350	436,677
KPERS	533,618	572,774	604,485
Unemployment	18,062	22,250	22,000
Health Insurance	2,900,284	1,420,000	1,444,157
Other Insurance	6,021	7,140	7,200
Workers Compensation	83,887	140,776	154,854
Transfer to General - HR		25,800	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendi			
Total Expenditures	3,942,848	2,611,090	2,669,373
Unencumbered Cash Balance Dec 31	334,749	230,472	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,379,580	4,287,383	2,669,373
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,669,373
		Tax Required	2,249,875
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			2,249,875

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health (114)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	80,299	87,989	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	875	0	
Motor Vehicle Tax	9,136	8,606	9,220
Recreational Vehicle Tax	142	135	145
16/20 M Vehicle Tax	517	463	467
Commercial Vehicle Tax	228	188	180
Watercraft Tax		102	101
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,430	-2,983	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	88,767	94,500	10,113
Resources Available:	88,767	94,500	10,113
Expenditures:			
Appropriation Health & Welfare - SEK Mental He	88,767	94,500	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendi			
Total Expenditures	88,767	94,500	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	90,000	94,500	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Intellectual Disabilities (116)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	13,341	0
Receipts:			
Ad Valorem Tax	49,459	50,373	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	561	500	
Motor Vehicle Tax	5,524	5,288	5,278
Recreational Vehicle Tax	86	83	83
16/20 M Vehicle Tax	316	285	267
Commercial Vehicle Tax	138	116	103
Watercraft Tax		63	58
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,493	-1,708	-1,733
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,591	55,000	4,056
Resources Available:	54,591	68,341	4,056
Expenditures:			
Appropriation Health & Welfare - Tri-Valley	41,250	55,000	55,000
Missed Appropriation 2024		13,341	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,250	68,341	55,000
Unencumbered Cash Balance Dec 31	13,341	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	55,000	55,000	55,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,000
Tax Required			50,944
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			50,944

See Tab C

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Law Enforcement (120)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,678	268	268
Receipts:			
Ad Valorem Tax	1,550,707	1,775,590	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	18,967	0	
Motor Vehicle Tax	195,076	165,214	186,061
Recreational Vehicle Tax	3,027	2,588	2,936
16/20 M Vehicle Tax	11,211	8,896	9,419
Commercial Vehicle Tax	4,864	3,618	3,639
Watercraft Tax	0	1,958	2,046
Grants	25,096	2,000	0
VIN Inspection Fees	6,080	2,000	6,202
Inmate Housing	125,555	10,000	128,066
Fingerprint Fees	4,010	2,500	4,090
Sheriff Fees	0	0	
Reimbursements	60,173	40,000	61,376
Transfer from General	86,000		
Transfer from Jail/County Sales Tax	200,000	250,000	250,000
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	-46,902	-60,199	-57,282
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,243,863	2,204,165	596,553
Resources Available:	2,247,541	2,204,433	596,821
Expenditures:			
Sheriff			
Wages	787,755	883,041	937,534
Contractual	168,179	98,726	131,392
Commodities	115,249	109,496	76,351
Capital Outlay	52,078	0	
Corrections			
Wages	623,405	649,502	714,087
Contractual	421,055	285,000	322,029
Commodities	79,552	178,400	99,465
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,247,273	2,204,165	2,280,858
Unencumbered Cash Balance Dec 31	268	268	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	2,247,273	2,204,165	2,280,858
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,280,858
Tax Required			1,684,037
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			1,684,037

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weeds (200)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,922	56,411	32,818
Receipts:			
Ad Valorem Tax	94,877	94,266	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	645	0	
Motor Vehicle Tax	9,845	10,276	9,878
Recreational Vehicle Tax	153	161	156
16/20 M Vehicle Tax	371	553	500
Commercial Vehicle Tax	245	225	193
Watercraft Tax		122	109
Chemical Sales	46,979	90,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,888	-3,196	-2,864
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	150,227	192,407	97,972
Resources Available:	186,149	248,818	130,790
Expenditures:			
Wages	38,974	40,000	40,000
Contractual	13,261	6,000	6,000
Commodities	13,816	130,000	19,000
Chemicals	58,687		110,000
Transfer to Noxious Weed Equipment Fund	5,000	10,000	10,000
Cash Reserve (2026 column)		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	129,738	216,000	215,000
Unencumbered Cash Balance Dec 31	56,411	32,818	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	208,500	216,000	215,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			215,000
Tax Required			84,210
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			84,210

Bourbon County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge (220)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,065	12,306	23,113
Receipts:			
Ad Valorem Tax	1,091,380	1,381,786	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,719	0	
Motor Vehicle Tax	137,624	153,179	144,795
Recreational Vehicle Tax	2,135	2,399	2,285
16/20 M Vehicle Tax	7,543	8,248	7,330
Commercial Vehicle Tax	3,432	3,355	2,832
Watercraft Tax		1,815	1,593
Special Highway Aid	561,068	538,922	540,377
Connecting Links	79,512	75,000	75,000
Sale of Assets	98,500		
Culvert Sales	21,606	15,000	10,000
Insurance Proceeds	215,291		
Dust Control	2,625	2,500	2,500
Elm Creek Lake Fees	6,388		5,000
Reimbursed Expenditures	140,620		
Transfer from Road & Bridge Sales Tax Fund	410,000	663,475	600,000
Transfer from Special Bridge Fund	6,511		
Transfer from Bridge & Culvert Fund	29,958		
Neighborhood Revitalization Rebate	-33,116	-46,848	-47,048
Miscellaneous	20,091		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,813,887	2,798,831	1,344,664
Resources Available:	2,822,952	2,811,137	1,367,777
Expenditures:			
Road & Bridge			
Wages	951,913	1,339,650	1,339,650
Contractual	422,553	233,416	233,416
Commodities	715,437	734,833	722,604
Capital Outlay	169,369		
Elm Creek			
Wages	29,099	0	
Contractual	12,967	10,000	10,000
Commodities	5,481	5,000	4,750
Special Bridge			
Contractual		42,193	42,193
Commodities		161,674	153,590
Lease Debt Service	316,256	261,258	244,746
Transfer to Special Road Machinery	157,000	0	
Transfer to Road & Bridge Improvement	30,571	0	
Cash Reserve (2026 column)	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,810,646	2,788,024	2,750,949
Unencumbered Cash Balance Dec 31	12,306	23,113	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,822,985	2,811,137	2,750,949
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,750,949
Tax Required			1,383,172
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			1,383,172

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget EMS (375)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,974	10,087	0
Receipts:			
Ad Valorem Tax	210,020	302,087	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,867	0	
Motor Vehicle Tax	34,095	22,361	31,655
Recreational Vehicle Tax	529	350	500
16/20 M Vehicle Tax	1,670	1,204	1,602
Commercial Vehicle Tax	850	490	619
Watercraft Tax		265	348
State Grants	27,118		
Local Grants	68,956		
User Fees	864,560	900,000	900,000
Reimbursed Expenses	2,842		
Transfer from General Fund	40,000		
Neighborhood Revitalization Rebate	-6,454	-10,242	-9,045
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
Total Receipts	1,247,053	1,216,515	925,679
Resources Available:	1,276,027	1,226,602	925,679
Expenditures:			
Wages	963,518	941,515	992,423
Contractual Services	110,022	60,000	10,000
Pre-Employment Testing			1,500
Image Trend Reporting System			3,000
Licensing			1,500
Training			3,000
Medical Director			10,000
City of Fort Scott 3rd Truck Out			18,000
Utilities			9,300
Telephone			6,000
Uniforms			2,500
Vehicle Mtce			40,000
Building Mtce			5,000
Medication			15,000
Oxygen			5,000
Commodities	86,292	190,000	9,500
Medical Supplies			40,000
Fuel			35,000
Refunds			2,000
Capital Outlay	106,108	35,087	50,000
Cash Reserve (2026 column)			
Miscellaneous			-67,120
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,265,940	1,226,602	1,191,603
Unencumbered Cash Balance Dec 31	10,087	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	1,385,724	1,241,515	1,191,603
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,191,603
Tax Required			265,924
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			265,924

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Special Alcohol & Drug (238)			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,341	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	37		
Motor Vehicle Tax	354		
Recreational Vehicle Tax	5		
16/20 M Vehicle Tax	21		
Commercial Vehicle Tax	9		
Watercraft Tax	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-101		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,666	0	0
Resources Available:	3,666	0	0
Expenditures:			
Health & Welfare Appropriation SEK Mental	3,666	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,666	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	4,650	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

Bourbon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bridge & Culvert (024)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	13,332	0	0
Receipts:			
Ad Valorem Tax	188,760	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,876	Moved to Road & Bridge Fund	
Motor Vehicle Tax	17,167		
Recreational Vehicle Tax	266		
16/20 M Vehicle Tax	995		
Commercial Vehicle Tax	428		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,681		
Miscellaneous	1,316		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	205,127	0	0
Resources Available:	218,459	0	0
Expenditures:			
Personnel Services	82,561	Moved to Road & Bridge Fund	
Contractual Services	28,223		
Commodities	77,718		
Transfer to R&B	29,957		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	218,459	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	240,644	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Special Bridge (240)

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,167	0	0
Receipts:			
Ad Valorem Tax	150,241	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,495	Moved to Road & Bridge Fund	
Motor Vehicle Tax	20,270		
Recreational Vehicle Tax	314		
16/20 M Vehicle Tax	1,056		
Commercial Vehicle Tax	505		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,614		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	169,267	0	0
Resources Available:	207,434	0	0
Expenditures:			
Personnel Services	125,107	Moved to Road & Bridge Fund	
Contractual Services	15,733		
Commodities	32,794		
Debt Service	27,289		
Transfer to R&B	6,511		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	207,434	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	208,772	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Landfill (108)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,681	153,440	92,950
Receipts:			
User Fees	721,392	700,000	700,000
Reimbursements	5,435		
Interest on Idle Funds			
Miscellaneous	520		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	727,347	700,000	700,000
Resources Available:	884,028	853,440	792,950
Expenditures:			
Wages	119,731	118,400	125,730
Contractual	468,685	492,127	492,127
Commodities	100,308	90,000	90,000
Capital Outlay	5,005	0	
G.O. Bond Interest	32,600	33,800	35,000
G.O. Bond Principal	4,255	2,595	875
Debt Service Fees	4		
Lease Purchase		23,568	
Cash Reserve (2026 column)			49,218
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	730,588	760,490	792,950
Unencumbered Cash Balance Dec 31	153,440	92,950	0
2024/2025/2026 Budget Authority Amount:	829,321	860,490	792,950

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Road & Bridge Sales Tax (222)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69,451	106,651	23,176
Receipts:			
Sales Tax	1,325,905	1,300,000	1,300,000
Reimbursements	910		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,326,815	1,300,000	1,300,000
Resources Available:	1,396,266	1,406,651	1,323,176
Expenditures:			
Wages	104,599		
Contractual	555,866	635,000	635,000
Commodities	186,890	85,000	85,000
Capital Outlay	7,260		
Transfer to Road & Bridge	410,000	663,475	600,000
Transfer to Road & Bridge Improvement Fund	25,000		
Cash Reserve (2026 column)			3,176
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,289,615	1,383,475	1,323,176
Unencumbered Cash Balance Dec 31	106,651	23,176	0
2024/2025/2026 Budget Authority Amount:	1,797,510	1,300,000	1,323,176

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sp. Parks & Recreation (244)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	875	875	875
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	875	875	875
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	875	875	875
2024/2025/2026 Budget Authority Amount:	875	0	0

Bourbon County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District #1 (358)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,199	3,703	953
Receipts:			
Assessments Billed through City of Fort Scott	28,704	33,000	34,197
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,704	33,000	34,197
Resources Available:	34,903	36,703	35,150
Expenditures:			
G.O. Bond Principal	15,000	20,000	20,000
G.O. Bond Interest	16,200	15,750	15,150
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,200	35,750	35,150
Unencumbered Cash Balance Dec 31	3,703	953	0
2024/2025/2026 Budget Authority Amount:	31,200	35,750	35,150

Bourbon County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Jail/County Bldg Sales Tax (370)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,689,553	1,910,931	2,040,852
Receipts:			
Sales Tax	1,128,750	1,050,000	1,050,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,128,750	1,050,000	1,050,000
Resources Available:	2,818,303	2,960,931	3,090,852
Expenditures:			
Courthouse Facilities			
Courthouse Repairs		150,000	150,000
Law Enforcement			
Contractual	34,711		
Transfer to Law Enforcement Fund	200,000	250,000	250,000
Leases Sheriff Equipment	97,025	79,452	79,451
Debt Service			
G.O. Principal	355,000	370,000	380,000
G.O. Interest	80,161	77,852	74,708
Lease Jail Pods	140,475	142,775	144,925
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	907,372	920,079	929,084
Unencumbered Cash Balance Dec 31	1,910,931	2,040,852	2,161,768
2024/2025/2026 Budget Authority Amount:	1,226,865	926,935	929,084

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Opioid Fund (387)

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,994	79,923	26,923
Receipts:			
Opioid Settlement	40,929	7,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,929	7,000	0
Resources Available:	79,923	86,923	26,923
Expenditures:			
Appropriations		60,000	26,923
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	60,000	26,923
Unencumbered Cash Balance Dec 31	79,923	26,923	0
2024/2025/2026 Budget Authority Amount:	48,995	60,000	26,923

Bourbon County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency Svcs. Sales Tax (399)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	58,791	0
Receipts:			
Sales Tax	103,044	941,209	1,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,044	941,209	1,000,000
Resources Available:	103,044	1,000,000	1,000,000
Expenditures:			
Freeman Appropriation	44,253	1,000,000	1,000,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	44,253	1,000,000	1,000,000
Unencumbered Cash Balance Dec 31	58,791	0	0
2024/2025/2026 Budget Authority Amount:	250,000	1,000,000	1,000,000

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

Bourbon County

Non-Budgeted Funds

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Attorney Trust (014)		ROD Tech (093)		Covid Grant		Opioiid Fund		Treasurer Tech (094)		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			
Cash Balance Jan 1	11,171	Cash Balance Jan 1	36,338	Cash Balance Jan 1	157,730	Cash Balance Jan 1	38,994	Cash Balance Jan 1	10,025	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Fees		Fees	15,332			Settlement	40,929	Fees	3,833										
Total Receipts	0	Total Receipts	15332	Total Receipts	0	Total Receipts	40928.51	Total Receipts	3833	Total Receipts		Total Receipts		Total Receipts		Total Receipts			
Resources Available:	11170.87	Resources Available:	51669.54	Resources Available:	157729.72	Resources Available:	79922.57	Resources Available:	13858.11	Resources Available:		Resources Available:		Resources Available:		Resources Available:			
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
		Capital Outlay	3,454	Freeman Allocation	156,364														
				Commodities	1,365														
Total Expenditures	0	Total Expenditures	3453.74	Total Expenditures	157729.72	Total Expenditures	0	Total Expenditures	0	Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures			
Cash Balance Dec 31	11170.87	Cash Balance Dec 31	48215.8	Cash Balance Dec 31	0	Cash Balance Dec 31	79922.57	Cash Balance Dec 31	13858.11	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31			

****Note:** These two block figures should agree.

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

Bourbon County

Non-Budgeted Funds

[illegible]

***Note: These two block figures should agree.

NON-BUDGETED FUNDS C

(Only the actual budget year for 2024 is reported)

Bourbon County

Non-Budgeted Funds

[illegible]

****Note:** These two block figures should agree.

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

Bourbon County

Non-Budgeted Funds

(1) Fund Name: EMS Equipment Rsv (377)				(2) Fund Name: Road & Bridge Improvement				(3) Fund Name: 0				(4) Fund Name:				(5) Fund Name:			
Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1	
12,500		212,328																	
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Equipment Sales		11,800		Transfer R&B Fund		30,570													
Cancelled Enc		1,037		Transfer R&B Sales Tax		25,000													
Total Receipts		12836.95		Total Receipts		55570		0		Total Receipts		0		Total Receipts		0		68406.95	
Resources Available:		25336.95		Resources Available:		267898.28		0		Resources Available:		0		Resources Available:		0		293235.23	
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
				Capital Outlay		266,956													
Total Expenditures		0		Total Expenditures		266956.27		0		Total Expenditures		0		Total Expenditures		0		266956.27	
Cash Balance Dec 31		25336.95		Cash Balance Dec 31		942.01		0		Cash Balance Dec 31		0		Cash Balance Dec 31		0		26,279	

***Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of

Bourbon County

will meet on 09/15/2025 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 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 210 S National Avenue, Fort Scott, KS 66701 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General (001)	2,949,380	11.398	3,010,849	12.754	3,476,154	1,802,881	13.004
Appraiser (016)	271,395	1.535	241,000	1.563	250,324	231,775	1.672
Election (062)	126,624	0.591	89,075	0.514	109,614	105,333	0.760
Employee Benefits (064)	3,942,848	18.810	2,611,090	17.347	2,669,373	2,249,875	16.228
Mental Health (114)	88,767	0.650	94,500	0.661			
Intellectual Disabilities (116)	41,250	0.399	68,341	0.378	55,000	50,944	0.367
Law Enforcement (120)	2,247,273	12.471	2,204,165	13.332	2,280,858	1,684,037	12.146
Noxious Weeds (200)	129,738	0.776	216,000	0.708	215,000	84,210	0.607
Road & Bridge (220)	2,810,646	8.806	2,788,024	10.375	2,750,949	1,383,172	9.976
EMS (375)	1,265,940	1.688	1,226,602	2.268	1,191,603	265,924	1.918
Special Alcohol & Drug (238)	3,666	0.026					
Bridge & Culvert (024)	218,459	1.535					
Special Bridge (240)	207,434	1.222					
Landfill (108)	730,588		760,490		792,950		
Road & Bridge Sales Tax (222)	1,289,615		1,383,475		1,323,176		
Sp. Parks & Recreation (244)							
Sewer District #1 (358)	31,200		35,750		35,150		
Jail/County Bldg Sales Tax (37)	907,372		920,079		929,084		
Opioid Fund (387)			60,000		26,923		
Emergency Svcs. Sales Tax (35)	44,253		1,000,000		1,000,000		
Non-Budgeted Funds	153,167						
Non-Budgeted Funds A	176,610						
Non-Budgeted Funds B	110,079						
Non-Budgeted Funds C	107,534						
Non-Budgeted Funds D	26,279						
Totals	17,880,118	59.907	16,709,440	59.900	17,106,158	7,858,151	56.678
Revenue Neutral Rate**							57.550
Less: Transfers	1,017,720		967,373		610,000		
Net Expenditure	16,862,398		15,742,067		16,496,158		
Total Tax Levied	7,548,732		7,977,466		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	126,196,969		133,307,804		138,644,329		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	6,313,900		5,906,400		5,473,800		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	2,544,126		3,324,205		2,959,757		
Total	8,858,026		9,230,605		8,433,557		

*Tax rates are expressed in mills

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

David Beerbower
Commission Chairman

BOURBON COUNTY -2026

NOTICE OF BUDGET HEARING & NOTICE TO EXCEED REVENUE NEUTRAL RATE HEARING

The below Special Districts for Bourbon County will meet at the designated date, time and location for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed Budget information is available at the Bourbon County Clerk's office at 210 S National Avenue, Fort Scott, KS 66701 and will be available at the hearings designated in this notice. Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

BUDGET SUMMARY

Special District Funds	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026				Public Hearing Information				Contact		
	Expenditures Less Transfers	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of - 1 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, -1 Estimated Valuation	RNR Hearing	RNR/Budget Combined or Budget Only	Date of Hearing		Time of Hearing	Location of Hearing
Avondale Cemetery	1,100	4.322	1,006	1.088	1,600	1,543	4.550	1.092	339,112	Yes	Combined Hearing	09/09/25	7:00PM	Mapleton City Park, Mapleton, KS	Jason Casner
Barnesville Cemetery	3,300	2.354	3,630	2.286	3,753	3,134	2.191	2.191	1,430,523	No	Budget Hearing Only	09/09/25	5:15PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Centerville/Westplains Cemetery	8,782	1.825	28,437	2.139	11,365	9,006	2.063	2.064	4,365,024	No	Budget Hearing Only	08/23/25	10:00AM	Memorial Hall, Fort Scott, KS	Heather Ethridge
Chapel Grove Cemetery	2,800	2.309	2,800	2.277	2,601	3,000	2.432	2.122	1,069,578	Yes	Combined Hearing	09/09/25	6:00PM	964 240th Street, Fort Scott, KS	Jason Sinn
Clarksburg Cemetery	7,932	1.670	6,995	1.570	8,275	7,617	1.808	1.495	4,212,552	Yes	Combined Hearing	09/09/25	6:00PM	2643 Eagle Road, Garland, KS	Carol Davis
Dayton Cemetery	1,905	2.296	3,355	2.220	3,129	1,972	2.218	2.218	889,070	No	Budget Hearing Only	08/25/25	7:00PM	Devon Community Center, Fort Scott, KS	Betty Graham
Drywood - Garland Lights	801	8.911	1,200	8.453	1,901	791	8.254	8.255	95,833	No	Budget Hearing Only	09/08/25	6:35PM	2643 Eagle Road, Garland, KS	Patty Simpson
Drywood Township	4,841	1.558	18,838	1.448	9,408	8,356	1.394	1.394	5,993,067	No	Budget Hearing Only	09/08/25	6:30PM	2643 Eagle Road, Garland, KS	Patty Simpson
Fire District #3	396,048	6.354	333,443	6.159	357,543	321,819	6.358	5.904	50,615,490	Yes	Combined Hearing	09/08/25	7:00PM	1812 158th Street, Fort Scott, KS	Shawn Wyatt
Fire District #5	176,278	4.729	120,030	4.379	149,600	123,087	5.075	4.233	24,251,420	Yes	Combined Hearing	09/09/25	7:10PM	1905 S Judson, Fort Scott, KS	Donald Banwart
Franklin Township	6,050	0.931	7,460	0.832	7,375	5,670	0.832	0.781	6,812,209	Yes	Combined Hearing	09/02/25	6:00PM	93 Hackberry Road, Mapleton, KS 66754	Theresa Burk
Freedom Township	1,800	0.283	1,710	0.254	1,445	1,296	0.247	0.247	5,237,735	No	Budget Hearing Only	09/08/25	7:00PM	608 W Cedar, Fulton, KS	Karen Paddock
Garland Fire District #2	23,919	5.596	26,046	5.251	34,048	33,446	5.455	5.020	6,131,318	Yes	Combined Hearing	09/08/25	7:00PM	502 264th Street, Garland, KS	Laura Krom
Glendale Cemetery	4,659	3.764	4,355	3.497	5,145	4,586	4.159	3.373	1,102,706	Yes	Combined Hearing	09/09/25	4:40PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Lath Branch	5,061	1.669	5,322	1.561	5,645	4,661	1.593	1.474	2,925,747	Yes	Combined Hearing	09/09/25	4:30PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Maple Grove Cemetery	5,139	1.176	5,240	1.081	7,075	3,552	1.063	1.063	3,341,573	No	Budget Hearing Only	08/18/25	7:00PM	1856 255th Street, Fort Scott, KS	Peggy Emmerson
Marion Township	33,111	3.045	40,705	3.253	51,000	36,016	3.456	3.069	10,421,960	Yes	Combined Hearing	09/08/25	6:00PM	Uniontown Community Center, Uniontown, KS	Larry Jurgenson
Marmaton Township	9,175	1.278	11,690	1.231	12,264	9,089	1.222	1.180	7,433,577	Yes	Combined Hearing	09/02/25	7:00PM	1201 Locust Road, Redfield, KS	David Duffy
Millcreek Township	4,721	0.766	4,395	0.728	5,410	3,155	0.707	0.707	4,461,954	No	Budget Hearing Only	08/25/25	7:00PM	Devon Community Center, Fort Scott, KS	Betty Graham
Osage Cemetery	1,971	0.666	2,180	0.641	2,200	1,810	0.608	0.609	2,977,970	No	Budget Hearing Only	09/09/25	5:20PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Osage Township	1,580	0.325	2,167	0.312	1,985	1,604	0.305	0.305	5,259,829	No	Budget Hearing Only	08/25/25	5:00PM	Hammond Community Center, Hammond, KS	Kathy Valentine
Pawnee Township	6,366	3.137	16,335	2.609	18,415	8,236	2.523	2.523	3,265,193	No	Budget Hearing Only	08/25/25	2:00PM	210 S National Avenue, Fort Scott KS	Rachel Wagner
Pleasant View Cemetery	6,053	2.489	6,117	2.496	7,860	5,643	2.391	2.393	2,359,694	No	Budget Hearing Only	09/07/25	2:00PM	1814 Tiernan Road, Fort Scott, KS	Karen Covan
Rosedale Cemetery	4,461	1.445	4,240	1.166	4,367	3,962	1.123	1.123	3,527,940	No	Budget Hearing Only	08/28/25	6:00PM	Hepler Community Building, Hepler, KS	Nina Bosley
Scott Township	11,703	0.320	11,485	0.000	11,926	8,975	0.341	0.000	26,366,990	Yes	Combined Hearing	09/09/25	7:00PM	1905 S Judson, Fort Scott, KS	Donald Banwart
Timberhills Cemetery	6,665	2.175	6,812	2.237	7,902	5,426	3.027	2.183	1,792,366	Yes	Combined Hearing	09/09/25	5:00PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Timberhills Township	5	0.154	348	0.128	788	308	0.125	4.699	2,472,533	No	Budget Hearing Only	09/09/25	5:10PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Tweedy Cemetery	3,125	1.607	3,187	1.506	3,226	3,024	1.456	1.456	2,077,171	No	Budget Hearing Only	09/08/25	3:30PM	210 S National Avenue, Fort Scott KS	Connie May
West Liberty	4,445	2.342	4,522	2.237	4,785	4,043	2.183	2.183	1,851,886	No	Budget Hearing Only	09/09/25	5:25PM	210 S National Avenue, Fort Scott KS	Ken Savage
Zion Cemetery	1,549	1.595	1,850	1.504	1,834	1,446	1.557	1.557	928,698	No	Budget Hearing Only	09/09/25	5:30PM	210 S National Avenue, Fort Scott KS	Patrick Burns

*Tax rates are expressed in mills

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

Susan E. Walker
Bourbon County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Bourbon County

will meet on 08/25/25 at 5:35PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	57.550	Proposed Tax Rate	56.678
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No. 33

Bourbon County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General (001)	1,741,556	12.561	61,325
Appraiser (016)	223,891	1.615	7,884
Election (062)	101,750	0.734	3,583
Employee Benefits (064)	2,173,346	15.676	76,529
Mental Health (114)	0		0
Intellectual Disabilities (116)	49,211	0.355	1,733
Law Enforcement (120)	1,626,755	11.738	57,282
Noxious Weeds (200)	81,346	0.587	2,864
Road & Bridge (220)	1,336,124	9.637	47,048
EMS (375)	256,879	1.853	9,045
Special Alcohol & Drug (238)	0		0
Bridge & Culvert (024)	0		0
Special Bridge (240)	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,590,858	54.751	267,293

2025 July 1 Valuation: 138,644,329

Valuation Factor: 138,644.329

Neighborhood Revitalization Subj to Rebate: 4,882,030

Neighborhood Revitalization factor: 4,882.030

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas

We, the undersigned, officers of

Bourbon County

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2027; and
 (3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget			
			Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:						
Allocation of Vehicle Taxes			2			
Schedule of Transfers			3			
Statement of Indebtedness			4			
Statement of Lease-Purchases			5			
Fund	K.S.A.					
General 001	79-1946	6	3,959,257	1,992,506		
Appraiser 016	10-113	7	270,300	240,347		
Election 062	25-2201a		125,955	104,781		
Employee Benefit (064)	12,12-102		3,281,011	2,482,610		
Mental Health (114)	19-4004					
Intellectual Disabilities (116)	19-1007		55,000	38,628		
Law Enforcement (120)	19-815		2,851,353	1,653,675		
Noxious Weeds (200)	2-1318		266,093	84,210		
Road & Bridge (220)	68-5, 101		3,503,049	1,271,240		
EMS (375)	65-6118		1,261,844	280,528		
Special Alcohol & Drug (238)	65-4060					
Bridge & Culvert (024)	68-1103					
Special Bridge (240)	68-1135					
Landfill (118)			881,880			
Road & Bridge Sales Tax (222)			1,907,000			
Spec. Parks & Rec. (244)						
Sewer Dist. #1 (358)			34,550			
Jail/County BLDG Sales Tax (370)			1,248,404			
Opioid Fund (378)			69,323			
Emergency Svcs Sales Tax (399)			1,000,000			
Non-Budgeted Funds-A						
Non-Budgeted Funds-B						
Non-Budgeted Funds-C						
Non-Budgeted Funds-D						
Non-Budgeted Funds-E						
Totals		xxxxxx	20,715,019	8,148,524		
Budget Hearing Notice						
Budget Hearing Notice 2						
Combined Rate and Budget Hearing						
Combined Rate and Budget Hearing 2						
RNR Hearing Notice						
Neighborhood Revitalization			County Clerk's Use Only			
			Nov 1, 2026 Total Assessed Valuation			

Revenue Neutral Rate

54.661

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

YES

Assisted by:

Address:

301 S. National Ave
Fort Scott, KS 66701

Email:

bourboncountyclerk@bourboncountyks.org

Attest: Sept. 28, 2026

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Excise
General 001	1,802,881	186,526	3,054	8,789	3,872	31
Appraiser 016	231,775	23,979	393	1,130	498	4
Election 062	105,333	10,898	178	513	226	2
Employee Benefit (064)	2,249,875	232,772	3,813	10,966	4,832	39
Mental Health (114)						
Intellectual Disabilities (116)	50,944	5,271	86	248	109	1
Law Enforcement (120)	1,684,037	174,230	2,854	8,208	3,617	29
Noxious Weeds (200)	84,210	8,712	143	410	181	1
Road & Bridge (220)	1,383,172	143,103	2,344	6,742	2,970	24
EMS (375)	265,924	27,513	451	1,296	571	5
Special Alcohol & Drug (238)						
Bridge & Culvert (024)						
Special Bridge (240)						
Landfill (118)						
Road & Bridge Sales Tax (222)						
Spec. Parks & Rec. (244)						
Sewer Dist. #1 (358)						
Jail/County BLDG Sales Tax (370)						
Opioid Fund (378)						
Emergency Svcs Sales Tax (399)						
TOTAL	7,858,151	813,004	13,316	38,302	16,876	136

County Treas Motor Vehicle Estimate	<u>813,004</u>				
County Treas Recreational Vehicle Estimate		<u>13,316</u>			
County Treas 16/20M Vehicle Estimate			<u>38,302</u>		
County Treas Commercial Vehicle Tax Estimate				<u>16,876</u>	
County Treas Excise Tax Estimate					<u>136</u>
Motor Vehicle Factor	<u>0.10346</u>				
Recreational Vehicle Factor		<u>0.00169</u>			
16/20M Vehicle Factor			<u>0.00487</u>		
Commercial Vehicle Factor				<u>0.00215</u>	
Excise Factor					<u>0.00002</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Refunding (Jail)	2/9/2021	9/1/2035	.25-2.15	6,152,693	4,455,000	3/1 & 9/1	9/1	74,708	380,000	70,908	390,000
Series 2016 (Landfill)	1/25/2016	3/1/2026	3.5-5	381,865	35,000	3/1 & 9/1	9/1	875	35,000	0	0
Series 2021 Refunding (Sewer)	6/10/2021	9/1/2039	2.00	744,933	590,000	3/1 & 9/1	9/1	15,150	20,000	14,550	20,000
Total G.O. Bonds					5,080,000			90,733	435,000	85,458	410,000
Revenue Bonds:											
Total Indebtedness					5,080,000			90,733	435,000	85,458	410,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
Rock Crusher 2022	5/17/2022	120	3.91	956,000	706,520	117,332	117,332
Asphalt Roller	1/1/2024	36	0.00	20,200	7,294	6,733	561
Mini Excavator (Sany)	6/14/2024	60	0.00	46,408	27,846	9,282	9,282
Motor Grader (2)	11/28/2023	81	0.00	604,015	468,069	109,517	109,517
2016 Jail Pod & Equipment	11/29/2016	204	2-4.5	1,770,000	1,240,000	144,925	141,925
In Car Camera Equipment	3/1/2022	60	2.75	191,931	50,524	41,174	10,293
Sheriff Vehicles (Durango)	4/15/2023	60	5.19	168,252	89,762	38,277	38,277
Motor Grader (Caterpillar)	3/17/2026	104	4.99	354,731	354,731	54,862	54,862
Caterpillar	1/1/2026	60	4.99	153,342	153,342	35,408	35,408
				Totals	3,098,088	557,511	517,458

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

Bourbon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Appraiser Equip Reserve	Appraiser	5,888	-	-	K.S.A. 19-119
Employee Benefits	General	25,800	-	-	K.S.A. 12-16, 102
Road & Bridge Sales Tax	Road & Bridge	600,000	600,000	700,000	K.S.A. 12-196
Sales Tax	Law Enforcement	250,000	250,000	250,000	K.S.A. 12-187b31
Motor Vehicle	General	10,000	48,160	-	K.S.A. 8-145
	Total	891,688	898,160	950,000	
	Adjustments*				
	Adjusted Totals	891,688	898,160	950,000	

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

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General 001	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	373,223	639,402	580,113
Receipts:			
Ad Valorem Tax	1,615,736	1,802,881	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	43,344	25,600	25,600
Motor Vehicle Tax	179,600	178,000	186,526
Recreational Vehicle Tax	2,937	2,809	3,054
16/20M Vehicle Tax	6,823	9,010	8,789
Commercial Vehicle Tax	3,365	5,181	3,872
Excise Tax	0	13	31
Gross Earnings (Intangible) Tax			0
G.A.L.	11,538	12,887	10,000
State Coroner Fund		223	230
Tax Sale Dist. Court Fee		2,500	1,800
Tax Sale Title Fees		223	1,900
Tax Sale Atty Fees	2,100	24,450	4,800
Fees & Licenses	117,494	117,500	117,500
County Officers Fees	4,963	4,878	5,100
Franchise Tax	1,089	1,156	1,200
NSF Service Charge	220	290	270
Antique Vehicle Fee	4,280	4,300	4,700
Checking Interest	391,623	358,673	350,000
Vehicle Interest	5,365	5,200	2,300
Current Tax Interest	255,358	242,000	330,000
CD Interest	32,898	58,000	58,000
Lease Proceeds	12,680	420	420
Reimbursements	11,094	12,526	11,400
Juvenile Probation Fee	239	196	130
County Attorney Diversion	0	6,114	3,200
Co Gen Dist Court Reimb	0	197	200
County Forfeiture Fee -283	3,954	4,165	4,200
Miscellaneous Income	2,410	4,314	2,500
Transfers IN	91,330	48,160	0
Firework Permit	300	300	300
Candidate Filing Fee	1,179	1,590	1,600
Hay Bid	0	1,410	1,400
Dist Court Medical Supplies	2,599	2,589	2,600
Duck Blind	70	105	110
Websearch Fee	3,720	3,720	3,800
Overage (All Offices)	16,151	-11,541	0
LEPP - Inspection Fees/Licenses	2,050	2,278	2,300
Restitution to County	1,286	3,500	2,800
PILOT - Jayhawk Wind	367,227	365,625	365,625
PILOT - Dept of Interior	22,654	1,603	1,600
Federal Grants	22,654	0	0
State Grants	13,406	0	0
Equipment Auction Proceeds	2,813	1,700	0
Audit Adjustment	-13,405	0	0
Neighborhood Revitalization Rebate	-56,043	-61,325	-79,892
Miscellaneous	-1,716		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,185,385	3,243,420	1,439,966
Resources Available:	3,558,609	3,882,822	2,020,079

Bourbon County

2027

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	3,558,609	3,882,822	2,020,079
Expenditures:			
NON-DEPARTMENTAL 00	0	40	40
COUNTY COMMISSION 01	135,316	214,243	187,139
COUNTY CLERK 02	143,373	161,194	139,883
COUNTY TREASURER 03	175,019	175,637	185,300
COUNTY ATTORNEY 04	456,635	470,284	503,944
ROD 05	137,047	114,821	121,141
COURTHOUSE MAINTENANCE 07	99,478	97,835	102,600
COUNTY CORONER 08	40,494	28,235	50,000
DISTRICT COURT 10	345,839	348,901	348,900
EMERGENCY PREPAREDNESS 11	48,018	33,170	54,790
IT 15	244,910	205,300	216,000
DISPATCH 17	50,000	240,000	250,000
JUVENILE DETENTION 18	134,789	135,200	135,000
ECONOMIC DEVELOPMENT 27	0	0	116,000
FAIR BOARD 28	10,000	10,000	10,000
HEALTH BOARD 31	90,750	90,750	93,500
SOIL CONSERVATION 32	40,000	25,000	20,000
SERVICES FOR THE ELDERLY 33	48,600	48,600	48,600
FINANCE 39	6,888	52,000	90,000
COURTHOUSE GENERAL 43	595,262	651,700	600,400
HUMAN RESOURCES 44	33,716	82,500	78,120
COUNTY MISCELLANEOUS 99	190,156	96,000	100,000
Subtotal	3,026,290	3,281,410	3,451,357
Encumbrances & AP	-108,506	0	0
Audit Adjustment	1,422	21,299	0
Cash Reserve (2027 column)			507,900
Miscellaneous			0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,919,206	3,302,709	3,959,257
Unencumbered Cash Balance Dec 31	639,402	580,113	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	3,164,503	3,476,154	3,959,257
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,959,257
		Tax Required	1,939,178
		Delinquent Comp Rate: 2.8%	53,327
		Amount of 2026 Ad Valorem Tax	1,992,506

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
NON-DEPARTMENTAL 00			
BANK FEES	0	40	40
Total	0	40	40
COUNTY COMMISSION 01			
WAGES	89,606	116,243	112,439
CONTRACTUAL	41,984	86,800	63,400
COMMODITIES	3,096	4,800	4,900
CAPITAL OUTLAY	630	6,400	6,400
Total	135,316	214,243	187,139
COUNTY CLERK 02			
WAGES	133,259	147,989	125,983
CONTRACTUAL	18,338	7,505	7,900
COMMODITIES	2,316	5,700	6,000
CAPITAL OUTLAY	2,866		
REIMBURSABLES	(13,406)		
Total	143,373	161,194	139,883
COUNTY TREASURER 03			
WAGES	129,355	127,786	135,000
CONTRACTUAL	44,564	46,901	49,300
COMMODITIES	680	950	1,000
CAPITAL OUTLAY	420		
Total	175,019	175,637	185,300
COUNTY ATTORNEY 04			
WAGES	363,615	295,850	443,144
CONTRACTUAL	86,863	166,634	52,500
COMMODITIES	681	3,800	4,300
CAPITAL OUTLAY	5,476	4,000	4,000
Total	456,635	470,284	503,944
ROD 05			
WAGES	131,476	110,120	115,141
CONTRACTUAL	2,431	3,400	3,500
COMMODITIES	3,140	1,301	2,500
CAPITAL OUTLAY			
Total	137,047	114,821	121,141
COURTHOUSE MAINTENANCE 07			
WAGES	74,848	88,100	92,500
CONTRACTUAL	1,021	2,500	2,500
COMMODITIES	23,609	7,235	7,600
CAPITAL OUTLAY			
Total	99,478	97,835	102,600
COUNTY CORONER 08			
CONTRACTUAL	40,494	28,235	50,000
Total	40,494	28,235	50,000
Total - Page 6b	1,187,362	1,262,289	1,290,047

Bourbon County

2027

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

Expenditures:

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
DISTRICT COURT 10			
WAGES	56,461	58,160	58,160
CONTRACTUAL	230,044	251,241	250,490
COMMODITIES	43,614	15,000	15,750
CAPITAL OUTLAY	15,720	24,500	24,500
Total	345,839	348,901	348,900
EMERGENCY PREPAREDNESS 11			
WAGES	36,168	16,170	21,000
CONTRACTUAL	11,154	14,000	12,200
COMMODITIES	696	3,000	3,990
CAPITAL OUTLAY	0	0	17,600
Total	48,018	33,170	54,790
IT 15			
WAGES	74,366	0	0
CONTRACTUAL	152,893	204,300	215,000
COMMODITIES	4,564	1,000	1,000
CAPITAL OUTLAY	13,087		
Total	244,910	205,300	216,000
DISPATCH 17			
APPROPRIATION	50,000	240,000	250,000
Total	50,000	240,000	250,000
JUVENILE DETENTION 18			
CONTRACTUAL	134,789	135,000	135,000
COMMODITIES	0	200	0
Total	134,789	135,200	135,000
ECONOMIC DEVELOPMENT 27			
CONTRACTUAL	0	0	0
COMP PLAN	0	0	116,000
Total	0	0	116,000
FAIR BOARD 28			
APPROPRIATION	10,000	10,000	10,000
Total	10,000	10,000	10,000
HEALTH BOARD 31			
APPROPRIATION	90,750	90,750	93,500
Total	90,750	90,750	93,500
Total - Page 6c	924,306	1,063,321	1,224,190

2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
SOIL CONSERVATION 32			
APPROPRIATION	40,000	25,000	20,000
Total	40,000	25,000	20,000
SERVICES FOR THE ELDERLY 33			
APPROPRIATION	48,600	48,600	48,600
Total	48,600	48,600	48,600
FINANCE 39			
WAGES	6,888	0	0
CONTRACTUAL	0	52,000	90,000
COMMODITIES	0		
Total	6,888	52,000	90,000
COURTHOUSE GENERAL 43			
CONTRACTUAL	591,219	627,000	575,000
COMMODITIES	4,043	24,700	25,400
Total	595,262	651,700	600,400
HUMAN RESOURCES 44			
CONTRACTUAL	33,716	82,500	78,120
Total	33,716	82,500	78,120
COUNTY MISCELLANEOUS 99			
COUNTY COUNSELOR WAGES	87,840	96,000	100,000
BANK CHARGES	4,881	0	0
GO BONDS PRINCIPAL	4,019	0	0
TRANSFERS OUT	35,116	0	0
CONTINGENCY	0	0	0
CASH FOREWARD	58,300	0	0
Total	190,156	96,000	100,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	914,622	955,800	937,120

Total - Page 6b	1,187,362	1,262,289	1,290,047
Total - Page 6c	924,306	1,063,321	1,224,190
Total - Page 6d	914,622	955,800	937,120
Total - Page 6e	0	0	0
Total Detail Expenditures**	3,026,290	3,281,410	3,451,357

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Bourbon County

will meet on September 14, 2026 at 5:30 PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at <https://www.bourboncountyks.org/> and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General 001	2,919,206	12.754	3,302,709	13.004	3,959,257	1,992,506	13.859
Appraiser 016	230,416	1.563	250,324	1.672	270,300	240,347	1.672
Election 062	78,726	0.514	124,250	0.760	125,955	104,781	0.729
Employee Benefit (064)	2,445,662	17.347	2,300,047	16.228	3,281,011	2,482,610	17.268
Mental Health (114)	70,875	0.661					
Intellectual Disabilities (116)	55,000	0.378	55,000	0.367	55,000	38,628	0.269
Law Enforcement (120)	2,524,591	13.332	2,584,125	12.146	2,851,353	1,653,675	11.502
Noxious Weeds (200)	156,451	0.708	160,000	0.607	266,093	84,210	0.586
Road & Bridge (220)	2,752,007	10.375	2,509,082	9.976	3,503,049	1,271,240	8.842
EMS (375)	1,072,005	2.268	1,191,603	1.918	1,261,844	280,528	1.951
Special Alcohol & Drug (238)							
Bridge & Culvert (024)							
Special Bridge (240)							
Landfill (118)	783,280		785,002		881,880		
Road & Bridge Sales Tax (222)	1,167,826		1,655,186		1,907,000		
Spec. Parks & Rec. (244)							
Sewer Dist. #1 (358)	31,730		34,197		34,550		
Jail/County BLDG Sales Tax (370)	1,070,652		1,079,084		1,248,404		
Opioid Fund (378)	33,337				69,323		
Emergency Svcs Sales Tax (399)	710,910		1,000,000		1,000,000		
Non-Budgeted Funds-A	36,407						
Non-Budgeted Funds-B	53,778						
Non-Budgeted Funds-C	104,261						
Non-Budgeted Funds-D	41,538						
Non-Budgeted Funds-E							
Totals	16,338,659	59.900	17,030,609	56.678	20,715,019	8,148,524	56.678
Revenue Neutral Rate **							54.661
Less: Transfers	891,688		898,160		950,000		
Net Expenditure	15,446,971		16,132,449		19,765,019		
Total Tax Levied	7,977,466		7,858,151		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	133,307,804		138,681,091		143,767,695		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

2024
6,313,900
0
0
2,544,126
8,858,026

2025
5,906,400
0
0
3,324,205
9,230,605

2026
5,080,000
0
0
3,098,088
8,178,088

*Tax rates are expressed in mills

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

Gregory Motley
Commission Chairman

Page No.

Bourbon County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
General Equipment (027)		County Attorney Reserve (05)		Election Reserve (063)		Nox. Weed Equip. Res. (20#)		Spec Road Machinery (248)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	48,518	Cash Balance Jan 1	11,171	Cash Balance Jan 1	293	Cash Balance Jan 1	1,468	Cash Balance Jan 1	46,085	107,534
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
							13,651			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	13,651	Total Receipts	0	13,651
Resources Available:	48,518	Resources Available:	11,171	Resources Available:	293	Resources Available:	15,119	Resources Available:	46,085	121,185
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	6,283								35,255	
Total Expenditures	6,283	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	35,255	41,538
Cash Balance Dec 31	42,235	Cash Balance Dec 31	11,171	Cash Balance Dec 31	293	Cash Balance Dec 31	15,119	Cash Balance Dec 31	10,830	79,647 **
										79,647 **

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle		Conceal Carry (397)		Sex Offender (398)		Appraiser Reserve (097)		Computer Reserve (026)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2	Cash Balance Jan 1	3,341	Cash Balance Jan 1	39,923	Cash Balance Jan 1	26,676	Cash Balance Jan 1	40,137	110,079
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	112,923		390		8,175				3,600	
Total Receipts	112,923	Total Receipts	390	Total Receipts	8,175	Total Receipts	0	Total Receipts	3,600	125,088
Resources Available:	112,925	Resources Available:	3,731	Resources Available:	48,098	Resources Available:	26,676	Resources Available:	43,737	235,166
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	91,417		294		771		5,888		10,270	
	-4,329				-50					
Total Expenditures	87,088	Total Expenditures	294	Total Expenditures	721	Total Expenditures	5,888	Total Expenditures	10,270	104,261
Cash Balance Dec 31	25,836	Cash Balance Dec 31	3,437	Cash Balance Dec 31	47,377	Cash Balance Dec 31	20,789	Cash Balance Dec 31	33,467	130,906 **
										130,906 **

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clerk Tech (095)		Special Law Enf. (097)		Prosecutor Training (204)		Special Prosecutor (246)		Sheriff Fofeiture		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	26,559	Cash Balance Jan 1	59,623	Cash Balance Jan 1	14,396	Cash Balance Jan 1	1,878	Cash Balance Jan 1	74,153	176,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	4,033		24,360		3,354		43		34,572	
Total Receipts	4,033	Total Receipts	24,360	Total Receipts	3,354	Total Receipts	43	Total Receipts	34,572	66,363
Resources Available:	30,592	Resources Available:	83,983	Resources Available:	17,751	Resources Available:	1,922	Resources Available:	108,725	242,973
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	7,054		17,880		400				33,419	
			-943						-4,034	
Total Expenditures	7,054	Total Expenditures	16,938	Total Expenditures	400	Total Expenditures	0	Total Expenditures	29,385	53,778
Cash Balance Dec 31	23,538	Cash Balance Dec 31	67,045	Cash Balance Dec 31	17,351	Cash Balance Dec 31	1,922	Cash Balance Dec 31	79,340	189,195 **
										189,195 **

**Note: These two block figures should agree.

CPA Summary

Bourbon County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Attorney Trust (014)		ROD Tech (093)		Covid Grant (		Opiod Fund		Treasurer Tech (094)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,878	Cash Balance Jan 1	48,216	Cash Balance Jan 1		Cash Balance Jan 1	79,923	Cash Balance Jan 1	13,858	143,875
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	43		16,132				22,737		4,033	
Total Receipts	43	Total Receipts	16,132	Total Receipts	0	Total Receipts	22,737	Total Receipts	4,033	42,945
Resources Available:	1,922	Resources Available:	64,348	Resources Available:	0	Resources Available:	102,660	Resources Available:	17,891	186,820
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
			5,540				33,337		199	
			-2,669							
Total Expenditures	0	Total Expenditures	2,871	Total Expenditures	0	Total Expenditures	33,337	Total Expenditures	199	36,407
Cash Balance Dec 31	1,922	Cash Balance Dec 31	61,476	Cash Balance Dec 31	0	Cash Balance Dec 31	69,323	Cash Balance Dec 31	17,692	150,413 **
										150,413 **

**Note: These two block figures should agree.

CPA Summary										

Bourbon County

State of Kansas
County
2027**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Svcs Sales Tax (399)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	58,791	53,610	53,610
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
	705,729	1,000,000	1,000,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	705,729	1,000,000	1,000,000
Resources Available:	764,520	1,053,610	1,053,610
Expenditures:			
	764,520	1,000,000	1,000,000
Cash Reserve (2027 column)	-53,610		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	710,910	1,000,000	1,000,000
Unencumbered Cash Balance Dec 31	53,610	53,610	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	1,000,000	1,000,000	1,000,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,000,000
	Tax Required		0
Delinquent Comp Rate:	2.8%		0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Page No.

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Jail/County BLDG Sales Tax (370)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,910,932	1,993,490	2,001,846
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Sales Tax	1,129,166	1,066,940	1,101,000
Reimbursed Expense	23,619	20,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	425	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,153,210	1,087,440	1,121,500
Resources Available:	3,064,142	3,080,930	3,123,346
Expenditures:			
Contractual	81,459	75,292	272,209
Jail Bond Int	77,853	74,708	74,700
Jail Bond Principal	370,000	380,000	390,000
Capital Outlay	445,976	74,708	71,000
Lease Payments	227,066	224,376	190,495
Transfer Out	250,000	250,000	250,000
Encumbrances	-381,701		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,070,652	1,079,084	1,248,404
Unencumbered Cash Balance Dec 31	1,993,490	2,001,846	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	926,935	0	1,248,404
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,248,404
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

See Tab A See Tab C

Adopted Budget Opioid Fund (378)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	79,923	69,323	85,502
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Addition Settlement Income	22,737	16,179	16,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,737	16,179	16,300
Resources Available:	102,660	85,502	101,802
Expenditures:			
Contractuals	1,633	0	
Capital Outlay	31,704	0	
			69,323
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,337	0	69,323
Unencumbered Cash Balance Dec 31	69,323	85,502	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	60,000	0	69,323
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			69,323
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Spec. Parks & Rec. (244)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	875	875	875
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	875	875	875
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	875	875	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.8%		
	Amount of 2026 Ad Valorem Tax		

Adopted Budget Sewer Dist. #1 (358)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,703	1	954
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Revenue	28,029	35,150	34,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,029	35,150	34,700
Resources Available:	31,731	35,151	35,654
Expenditures:			
	31,730	34,197	34,550
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,730	34,197	34,550
Unencumbered Cash Balance Dec 31	1	954	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	35,750	0	34,550
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.8%		
	Amount of 2026 Ad Valorem Tax		

See Tab C

CPA Summary

Adopted Budget

Adopted Budget Road & Bridge Sales Tax (222)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	106,652	544,031	488,845
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
Sales Tax	1,605,205	1,600,000	1,648,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,605,205	1,600,000	1,648,000
Resources Available:	1,711,857	2,144,031	2,136,845
Expenditures:			
Wages	6,368	0	36,800
Contractuals	330,296	550,000	635,000
Commodities	231,162	330,000	135,000
Capital Outlay	0		275,000
Tax Transfer	600,000	650,000	700,000
Lease Interest		27,624	27,600
Lease Principal		97,562	97,600
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,167,826	1,655,186	1,907,000
Unencumbered Cash Balance Dec 31	544,031	488,845	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	1,300,000	1,323,176	1,907,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,907,000
		Tax Required	0
Delinquent Comp Rate:		2.8%	0
		Amount of 2026 Ad Valorem Tax	0

Delinquent Comp Rate:

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Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget EMS (375)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	10,087	29,405	34,566
Receipts:			
Ad Valorem Tax	288,162	265,924	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,224	7,226	4,600
Motor Vehicle Tax	26,606	30,011	27,513
Recreational Vehicle Tax	435	500	451
16/20 M Vehicle Tax		1,602	1,296
Commercial Vehicle Tax	2,086	914	571
Excise Tax		2	5
Ambulance Service Payments	704,019	900,000	930,000
Transfers In	60,453	0	0
Insurance Reimbursement	12,310	0	0
		0	
Neighborhood Revitalization Rebate	-9,971	-9,415	-10,178
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,091,324	1,196,764	954,258
Resources Available:	1,101,410	1,226,169	988,824
Expenditures:			
Wages	944,102	992,423	1,034,144
Contractuals	85,927	125,536	129,800
Commodities	75,701	82,000	83,600
Encumbrances	-33,724	-8,356	
Cash Reserve (2027 column)			14,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,072,005	1,191,603	1,261,844
Unencumbered Cash Balance Dec 31	29,405	34,566	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	1,241,515	1,191,603	1,261,844
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,261,844
Tax Required			273,020
Delinquent Comp Rate: 2.8%			7,508
Amount of 2026 Ad Valorem Tax			280,528

Adopted Budget Special Alcohol & Drug (238)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	593	593
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Excise Tax			
	593		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	593	0	0
Resources Available:	593	593	593
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	593	593	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.8%			0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weeds (200)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	56,411	59,005	86,088
Receipts:			
Ad Valorem Tax	89,930	84,210	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,597	2,597	1,892
Motor Vehicle Tax	12,230	12,230	8,712
Recreational Vehicle Tax	200	200	143
16/20 M Vehicle Tax	460	500	410
Commercial Vehicle Tax	229	309	181
Excise Tax		1	1
Chemical Sales	55,898	90,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,114	-2,964	-3,290
Miscellaneous	615		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	159,045	187,083	98,049
Resources Available:	215,456	246,088	184,137
Expenditures:			
Wages	39,741	40,000	41,600
Contractuals	12,793	6,000	16,500
Commodities	17,997	19,000	19,600
Transfers Out		0	0
Chemicals	87,054	95,000	100,000
	-1,135		0
Cash Reserve (2027 column)			88,393
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	156,451	160,000	266,093
Unencumbered Cash Balance Dec 31	59,005	86,088	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	216,000	215,000	266,093
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			266,093
Tax Required			81,956
Delinquent Comp Rate:		2.8%	2,254
Amount of 2026 Ad Valorem Tax			84,210

Adopted Budget Road & Bridge (220)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	12,306	130,766	870,190
Receipts:			
Ad Valorem Tax	1,319,442	1,383,172	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	45,087	12,485	12,490
Motor Vehicle Tax	182,220	182,220	143,103
Recreational Vehicle Tax	2,980	2,980	2,344
16/20 M Vehicle Tax	8,140	8,140	6,742
Commercial Vehicle Tax	3,413	4,566	2,970
Excise Tax	0	10	24
Transfer IN	600,000	650,000	700,000
Equalization & Adjustment	637,251	550,000	550,000
Elm Creek Lake	9,078	7,245	6,200
Reimbursements	71,624	43,551	2,612
Use of Money & Property	15,379	38,452	15,200
FEMA (JE From 224)	0	412,151	0
Neighborhood Revitalization Rebate	-45,593	-46,466	-46,043
Miscellaneous	21,446		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,870,467	3,248,506	1,395,642
Resources Available:	2,882,773	3,379,272	2,265,832
Expenditures:			
ROAD & BRIDGE WAGES	1,215,134	1,151,000	1,250,550
ELM CREEK WAGES	29,099	28,000	29,781
ROAD & BRIDGE CONTRACTUA	388,098	247,000	310,000
ELM CREEK CONTRACTUAL	12,861	10,000	10,300
CONTRACTUAL SERVICES	11,122	18,600	42,193
ENTERPRISE FLEET AGREEMENT	0	0	0
ROAD & BRIDGE COMMODITIES	831,732	722,604	850,000
ELM CREEK COMMODITIES	4,655	4,700	5,000
COMMODITIES	71,835	55,000	66,000
ROAD & BRIDGE CAPITAL OUTL	0	0	0
ROAD & BRIDGE LAND LEASE		23,000	23,000
TRANSFER OUT	0	0	0
LEASE - INTEREST	60,798	54,311	54,300
LEASE - PRINCIPAL	188,223	194,867	257,200
ENCUMBRANCES	-61,549		
Cash Reserve (2027 column)			604,725
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,752,007	2,509,082	3,503,049
Unencumbered Cash Balance Dec 31	130,766	870,190	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	3,520,012	2,750,949	3,503,049
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,503,049
Delinquent Comp Rate:		2.8%	34,023
Amount of 2026 Ad Valorem Tax			1,271,240

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Intellectual Disabilities (116)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	13,341	13,044	13,077
Receipts:			
Ad Valorem Tax	48,037	50,944	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,555	0	
Motor Vehicle Tax	6,297	5,278	5,271
Recreational Vehicle Tax	103	87	86
16/20 M Vehicle Tax	256	267	248
Commercial Vehicle Tax	118	162	109
Excise Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,663	-1,705	-1,386
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,703	55,033	4,329
Resources Available:	68,044	68,077	17,406
Expenditures:			
Appropriation	55,000	55,000	55,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,000	55,000	55,000
Unencumbered Cash Balance Dec 31	13,044	13,077	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	55,000	55,000	55,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		55,000
	Tax Required		37,594
Delinquent Comp Rate:	2.8%		1,034
Amount of 2026 Ad Valorem Tax			38,628

Adopted Budget

Law Enforcement (120)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	268	145,713	292,911
Receipts:			
Ad Valorem Tax	1,692,733	1,684,037	XXXXXXXXXXXXXXXXXX
Delinquent Tax	50,272	49,679	50,200
Motor Vehicle Tax	196,517	186,061	174,230
Recreational Vehicle Tax	3,214	2,936	2,854
16/20 M Vehicle Tax	9,063	9,419	8,208
Commercial Vehicle Tax	3,682	4,150	3,617
Excise Tax	0	14	29
City Vehicle Inspection Fee	0	6,200	6,300
Jail Receipts	0	22,300	22,700
Reimbursement - Housing	459,328	500,000	525,000
Reimbursement Sheriff	0	61,174	0
Transfer In	250,000	250,000	250,000
Fingerprinting Fees	2,745	2,847	2,900
Sheriff Grants	11,369	9,701	0
Sheriff Video Fees	10,909	608	620
Encumbrances Prior Year Cancelled		0	0
Reimbursed Expenses	28,697	0	0
		0	0
		0	
Neighborhood Revitalization Rebate	-58,586	-57,803	-97,632
Miscellaneous	10,092		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,670,036	2,731,323	949,026
Resources Available:	2,670,304	2,877,036	1,241,937
Expenditures:			
SHERIFF WAGES	923,642	961,196	980,420
SEKRCC WAGES	670,551	726,713	741,248
SHERIFF CONTRACTUAL	223,352	192,684	196,537
SEKRCC CONTRACTUAL	535,044	488,735	498,510
SHERIFF COMMODITIES	111,556	149,653	168,191
SEKRCC COMMODITIES	57,882	65,144	66,447
SHERIFF CAPITAL OUTLAY			
TRANSFER OUT	91,330		
ENCUMBRANCES	-88,765		
Cash Reserve (2027 column)			200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,524,591	2,584,125	2,851,353
Unencumbered Cash Balance Dec 31	145,713	292,911	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	2,703,559	2,280,858	2,851,353
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,851,353
	Tax Required		1,609,416
Delinquent Comp Rate:	2.8%		44,259
Amount of 2026 Ad Valorem Tax			1,653,675

See Tab C

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit (064)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	334,749	420,579	638,751
Receipts:			
Ad Valorem Tax	2,202,010	2,249,875	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	66,952	65,022	68,390
Motor Vehicle Tax	297,191	242,083	232,772
Recreational Vehicle Tax	4,847	3,820	3,813
16/20 M Vehicle Tax	11,652	12,300	10,966
Commercial Vehicle Tax	5,553	7,527	4,832
Excise Tax	0	22	39
Reimbursements	4,666	0	0
Benefit Reimbursements	14,701	13,977	14,100
Neighborhood Revitalization Rebate	-76,223	-76,407	-108,817
Miscellaneous	144		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,531,493	2,518,219	226,095
Resources Available:	2,866,242	2,938,798	864,846
Expenditures:			
Contractual Services	4,876	6,700	7,035
Social Security	395,200	386,513	405,839
KPERS Retirement	542,512	523,307	549,472
Unemployment	6,719	23,100	24,255
Health Insurance	1,352,100	1,181,162	1,417,395
Workers Compensation	140,776	170,850	180,000
Life Insurance	4,933	7,200	7,560
HAS Expense	0	1,215	1,275
Encumbrances	-1,453		
Cash Reserve (2027 column)			688,180
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,445,662	2,300,047	3,281,011
Unencumbered Cash Balance Dec 31	420,579	638,751	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	4,287,383	2,669,373	3,281,011
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,281,011
		Tax Required	2,416,165
Delinquent Comp Rate:	2.8%		66,445
Amount of 2026 Ad Valorem Tax			2,482,610

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health (114)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	0	23,696	119,430
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax		65	
Motor Vehicle Tax		141	
Recreational Vehicle Tax		83,949	
16/20 M Vehicle Tax		10,242	
Commercial Vehicle Tax		168	
Excise Tax		30	
		2,473	
		1	
		425	
	94,571	-1,760	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	94,571	95,734	0
Resources Available:	94,571	119,430	119,430
Expenditures:			
	70,875		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	70,875	0	0
Unencumbered Cash Balance Dec 31	23,696	119,430	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	94,500	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	2.8%		0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

Bourbon County

2027

FUND PAGE - Election

Adopted Budget

Election 062

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	88,625	130,281	23,978
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Wages	32,650	50,500	50,500
Contractuals	43,687	50,000	50,455
Commodities	2,389	23,750	25,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	78,726	124,250	125,955
Unencumbered Cash Balance Dec 31	9,899	6,031	XXXXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	105,825	109,614	125,955
	Non-Appropriated Balance		
See Tab C	Total Expenditure/Non-Appr Balance		125,955
	Tax Required		101,977
Delinquent Comp Rate:	2.8%		2,804
Amount of 2026 Ad Valorem Tax			104,781

CPA Summary

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election 062	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	5,316	9,899	6,031
Receipts:			
Ad Valorem Tax	65,208	105,333	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,330	700	700
Motor Vehicle Tax	9,310	7,169	10,898
Recreational Vehicle Tax	152	113	178
16/20M Vehicle Tax	286	363	513
Commercial Vehicle Tax	175	160	226
Excise Tax	0	1	2
Reimbursed Expenses	8,028	10,000	10,000
Neighborhood Revitalization Rebate	-2,261	-3,457	-4,570
Miscellaneous	81		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	83,309	120,382	17,947
Resources Available:	88,625	130,281	23,978

Page No.

Bourbon County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser 016	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,314	6,790	19,459
Receipts:			
Ad Valorem Tax	197,963	231,775	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,294	306	
Motor Vehicle Tax	24,192	334	23,979
Recreational Vehicle Tax	396	24,192	393
16/20M Vehicle Tax	767	396	1,130
Commercial Vehicle Tax	453	73	498
Excise Tax	0	6,222	4
Reimbursements	175	2	
Transfers IN	5,888	1,104	
PRC Sheets/Maps	427	-7,618	
NRP Application Fees	4,150	2,000	
		557	
		3,650	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,870		-9,077
Miscellaneous	57		
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	233,892	262,993	16,927
Resources Available:	237,206	269,783	36,386
Expenditures:			
Wages	202,791	206,000	214,000
Contractual	21,431	31,485	32,400
Commodities	12,645	12,839	13,200
Capital Outlay	338		
Encumbrances	-6,790		
Cash Reserve (2027 column)			10,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	230,416	250,324	270,300
Unencumbered Cash Balance Dec 31	6,790	19,459	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	251,000	250,324	270,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	270,300
		Tax Required	233,914
Delinquent Comp Rate:	2.8%		6,433
	Amount of 2026 Ad Valorem Tax		240,347

CPA Summary

Equipment Operator

Linn County Kansas [📍](#)

Mound City, KS 66056

\$15.09 - \$18.91 an hour - Full-time

[Apply now](#)







Full job description

Job Overview

This position is under the supervision of the District Road Foreman. The Equipment Operator II is a non-exempt position under the FLSA. The incumbent performs skilled work in operating different types of construction and maintenance equipment. Must routinely operate a variety of heavy equipment requiring a great degree of skill in performing a variety of job assignments. This employee performs tasks related to road and bridge maintenance and construction in Linn County. Must possess sufficient knowledge and skill to operate various kinds of equipment in a safe and efficient manner.

Responsibilities

Must be able to do all of Equipment Operator I duties and have sufficient knowledge and skill to operate additional heavy equipment such as semi-tractor trailer, tanker related equipment, track loader, track dozer, track hoe excavator, asphalt paver, chip spreader, motor grader, stabilization plant, oil distributor, double drum steel roller, and asphalt milling equipment.

Assist in landfill operation as required.

Assist during all hours of the day or night.

Attend training and classes as required.

Skills

High school diploma or general education degree (GED); and at least twelve months' experience in operating equipment for road and bridge construction and maintenance, and operation of equipment for asphalt production and maintenance.

Join us in building the future! We're committed to providing a safe work environment where your skills are valued and your growth is supported. If you thrive in a fast-paced setting that challenges your expertise while emphasizing safety and teamwork, this is the perfect role for you!

Pay: \$15.09 - \$18.91 per hour

Employee Compensation – Moving Forward with a Plan

Commissioner Milburn-Kee

Each time we approach this conversation, I recommend a PLAN for wages, and an updated survey using like entities total compensation should in my opinion be our starting point.

I am not opposed to reviewing where we are. I believe our employees should be paid fairly. I don't believe we should continue increasing wages position by position without first looking at the full compensation picture for the County.

First, I would like to complete a full compensation package and salary survey comparing comparable counties and comparable positions, including wages, wage ranges and benefits. We should know where we actually stand before deciding where we need to go.

Several wages have already been increased. The survey may show that some positions need a substantial increase, some need a smaller adjustment, and some are already where they need to be. And that is okay. That is what the survey is supposed to tell us.

Once we have that information, I would like to consider 1.5%–2% for cost of living for hourly employees, with the remainder of a potential 5% total increase available for performance-based increases through evaluations. That does not mean everyone gets 5%. It means we have a structure that recognizes both cost of living and performance.

We also have to look at the entire department budget. Money in commodities or contractual services cannot simply be moved to wages if that money is needed to operate the department. If a department wants to put more money toward personnel, they need to identify how that works within their BOTTOM LINE. We have a limited amount of money, and we should not simply levy more because we did not make a plan.

What is the harm in taking the time to do this right?

Matt with Baker Tilly has encouraged us to look at the bigger picture and build a plan. I agree.

We are going to look at wages. We are going to look at the market. We are going to look at the full compensation package, performance and what the County can actually sustain. But I am not going to do any of that without a plan.

I don't want to make a decision today that sounds good and then a year from now be trying to figure out why our personnel costs have grown beyond what we can sustain.

Let's find out where we are, build a fair and consistent plan, determine what we can afford, and then follow that plan.



9/14/2026 Bourbon County KS Commission Meeting

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Bourbon County

561 subscribers

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Selection Criteria: Vendor =
Bank =

Batch =
Due Date = 10/2/2026
Invoice Date =

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 064 EMPLOYEE BENEFIT					
023915633		BLUE CROSS/BLUE SHIELD OF KANS	AUGUST 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$111,854.66
024037847		BLUE CROSS/BLUE SHIELD OF KANS	SEPTEMBER 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$111,854.66
024166400		BLUE CROSS/BLUE SHIELD OF KANS	OCTOBER 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	\$78,119.85
Fund: 064 - EMPLOYEE BENEFIT Invoice Count and Total:				3	\$301,829.17
Fund: 108 LANDFILL					
0198-421501		O'REILLY AUTO PARTS	OIL FILTER #154	LANDFILL COMMODITIES	\$25.52
0198-422337		O'REILLY AUTO PARTS	BATTERY	LANDFILL COMMODITIES	\$387.78
0198-422821		O'REILLY AUTO PARTS	TERMINAL CONNECTOR	LANDFILL COMMODITIES	\$10.59
137934128		FLEETPRIDE	STARTING MOTOR #155	LANDFILL COMMODITIES	\$551.84
1842431735 9/23/26		EVERGY	2286 NOBLE RD	LANDFILL CONTRACTUAL SVCS	\$347.00
32602		ALLEN COUNTY PUBLIC WORKS	MSW 9/17 - 9/23/2026	LANDFILL CONTRACTUAL SVCS	\$5,451.93
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	LANDFILL CONTRACTUAL SVCS	\$140.00
Fund: 108 - LANDFILL Invoice Count and Total:				7	\$6,914.66
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
09212026		GILLEN STITCH CO	UNIFORMS	SHERIFF COMMODITIES	\$542.00
1461		REDLINE FIRE CO,LLC	RECHARGE EXTINGUISHERS	SHERIFF CONTRACTUAL	\$182.00
16-4897-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	293 E 20TH ST	SEKRCC CONTRACTUAL	\$297.08
22616		ACCURATE CONTROLS, INC.	ALARM CONTRACT	SHERIFF CONTRACTUAL	\$21,450.97
25632		ACCURATE CONTROLS, INC.	ALARM SERVICE	SHERIFF CONTRACTUAL	\$5,009.40
304118		BROOKS-JEFFREY MARKETING INC.	WEB SITE	SHERIFF CONTRACTUAL	\$2,995.00

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Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
304148		BROOKS-JEFFREY MARKETING INC.	WEB SITE	SHERIFF CONTRACTUAL	\$99.92
390506FCI		FREEMAN HEALTH SYSTEM	INMATE MEDICAL	SEKRCC CONTRACTUAL	\$106.88
5251-1		SHERWIN-WILLIAMS	PAINT	SHERIFF COMMODITIES	\$149.12
6153653236		VERIZON WIRELESS	ACCT#00005 BBCO SHERIFF'S OFFICE (TWO MONTHS)	SHERIFF CONTRACTUAL	\$3,546.01
62980		SATTERLEE PLUMBING, HEATING & AIR-COND	HVAC SERVICE	SHERIFF CONTRACTUAL	\$1,650.00
TX26-26821		LONE STAR PRISONER TRANSPORT INC	INMATE TRANSPORT	SEKRCC CONTRACTUAL	\$956.65
TX26-26823		LONE STAR PRISONER TRANSPORT INC	INMATE TRANSPORT	SEKRCC CONTRACTUAL	\$3,209.15
Fund: 120 - COUNTY SHERIFF/CORRECTIONAL Invoice Count and Total:				13	\$40,194.18
Fund: 220 ROAD AND BRIDGE					
0198-421509		O'REILLY AUTO PARTS	FUEL/OIL FILTERS/OIL #2	ROAD & BRIDGE COMMODITIES	\$82.10
0198-422240		O'REILLY AUTO PARTS	OIL/AIR/FUEL/HYDRAULIC FILTERS #152	ROAD & BRIDGE COMMODITIES	\$98.21
0198-422384		O'REILLY AUTO PARTS	TIRE CEMENT/TUBE PATCH	ROAD & BRIDGE COMMODITIES	\$16.99
0198-422874		O'REILLY AUTO PARTS	CABIN AIR FILTER #151	ROAD & BRIDGE COMMODITIES	\$23.37
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	ROAD & BRIDGE CONTRACTUAL SVC	\$268.75
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	ROAD & BRIDGE COMMODITIES	\$76.50
2754096		MURPHY TRACTOR & EQUIPMENT CO	FILTER ELEMENTS/AIR/OIL FILTERS #36	ROAD & BRIDGE COMMODITIES	\$421.43
287290		MAYCO ACE HARDWARE	PIPE ADAPTERS/DUCT TAPE	ROAD & BRIDGE COMMODITIES	\$15.96
30014		SMS POWER TRAIN AND HARDWARE	BLADES #85	ROAD & BRIDGE COMMODITIES	\$404.55
31566		SMS POWER TRAIN AND HARDWARE	LAMINATED WHEELS #85	ROAD & BRIDGE COMMODITIES	\$1,024.63
38550		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 275 GAL @ \$5.62 MAPLETON TANK	ROAD & BRIDGE COMMODITIES	\$1,545.50
38573		JUDY'S FUEL & OIL CO, LLC	GAS 603 GAL @ \$3.95/DYED DIESEL 540 GAL @ \$5.62/CLEAR DIESEL 843 GAL @ \$5.88 COUNTY BARN	ROAD & BRIDGE COMMODITIES	\$10,373.49
39120		ALIGNMENT SERVICES	TUBING #147	ROAD & BRIDGE COMMODITIES	\$27.00

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Report ID: APLT24B Operator: mrichardson

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 220 ROAD AND BRIDGE					
454860		LOCKWOOD MOTOR SUPPLY, INC.	AIR FILTER/SHOP TOWELS #145	ROAD & BRIDGE COMMODITIES	\$53.92
455148		LOCKWOOD MOTOR SUPPLY, INC.	HOSES/COUPLING #T150	ROAD & BRIDGE COMMODITIES	\$111.22
455174		LOCKWOOD MOTOR SUPPLY, INC.	GREASE FITTING #85	ROAD & BRIDGE COMMODITIES	\$8.46
58638		K & K AUTO PARTS INC.	HOSE/CLAMPS #145	ROAD & BRIDGE COMMODITIES	\$58.69
613426		JOHNSTON FARM & TIRE SERVICE	O RING #35/TIRES #36/O RING #52	ROAD & BRIDGE CONTRACTUAL SVC	\$280.00
7853573428 9/22/26		EVERGY	1427 215TH ST	ROAD & BRIDGE CONTRACTUAL SVC	\$1,932.26
9127625636 9/22/26		EVERGY	1429 215TH ST	ROAD & BRIDGE CONTRACTUAL SVC	\$120.73
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	ROAD & BRIDGE CONTRACTUAL SVC	\$140.00
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	ELM CREEK CONTRACTUAL	\$280.00
A311879		HEIDRICK'S TRUE VALUE	ADAPTERS/COUPLING	ROAD & BRIDGE COMMODITIES	\$26.27
SS310057512		FOLEY EQUIPMENT CO.	POWER BY THE HOUR 8/24 - 9/24/26 #52	ROAD & BRIDGE CONTRACTUAL SVC	\$724.64
SS310057513		FOLEY EQUIPMENT CO.	POWER BY THE HOUR 8/24 - 9/24/26 #35	ROAD & BRIDGE CONTRACTUAL SVC	\$357.60
Fund: 220 - ROAD AND BRIDGE Invoice Count and Total:				25	\$18,472.27
Fund: 222 ROAD & BRIDGE SALES TAX FUND					
0198-422239		O'REILLY AUTO PARTS	OIL/AIR FILTERS/OIL #103	R&B SALES TAX COMMODITIES	\$73.84
0198-422240		O'REILLY AUTO PARTS	OIL/AIR/FUEL/HYDRAULIC FILTERS #152	R&B SALES TAX COMMODITIES	\$98.21
0198-422327		O'REILLY AUTO PARTS	AIR/OIL FILTERS/OIL #103	R&B SALES TAX COMMODITIES	\$77.94
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	R&B SALES TAX COMMODITIES	\$76.50
1220044565		POMP'S TIRE SERVICE, INC	TIRES/O RING #79	R&B SALES TAX CONTRACTUAL SVCS	\$268.75
12694		BLEVINS ASPHALT CONSTRUCTION,	COLD MIX	R&B SALES TAX CONTRACTUAL SVCS	\$3,715.69

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 222 ROAD & BRIDGE SALES TAX FUND					
30014		SMS POWER TRAIN AND HARDWARE	BLADES #85	R&B SALES TAX COMMODITIES	\$404.54
31566		SMS POWER TRAIN AND HARDWARE	LAMINATED WHEELS #85	R&B SALES TAX COMMODITIES	\$1,024.63
9169		SKITCH'S HAULING&EXCAVATION INC	PORTA POTTY RENTALS	R&B SALES TAX CONTRACTUAL SVCS	\$140.00
PSO454865		G.W. VAN KEPPEL CO	CYLINDER #306	R&B SALES TAX COMMODITIES	\$882.96
Fund: 222 - ROAD & BRIDGE SALES TAX FUND Invoice Count and Total:				10	\$6,763.06
Fund: 224 ROAD & BRIDGE SP. IMPROVEMENT					
461681		PROFESSIONAL ENGINEERING CONSULTANTS PA	PROFESSIONAL SERVICES BRIDGE 19-2-Q-0	SP. IMPROVEMENT EXPENSES	\$5,950.00
Fund: 224 - ROAD & BRIDGE SP. IMPROVEMENT Invoice Count and Total:				1	\$5,950.00
Fund: 387 ADDICTION SETTLEMENT FUND					
10/01/26		PATH OF EASE ASSOCIATION	OIL CHANGE	CAPITAL OUTLAY	\$48.72
10/01/26 2		PATH OF EASE ASSOCIATION	MILEAGE REIMBURSEMENT SEPTEMBER	CAPITAL OUTLAY	\$555.34
Fund: 387 - ADDICTION SETTLEMENT FUND Invoice Count and Total:				2	\$604.06
Fund: 399 EMERGENCY SERVICES SALES TAX					
45415		FREEMAN FORT SCOTT HOSPITAL INC	SALES TAX	CONTRACTUAL SERVICES	\$63,741.41
Fund: 399 - EMERGENCY SERVICES SALES TAX Invoice Count and Total:				1	\$63,741.41
Dept: 00 - Non-Departmental Invoice Count and Total:				62	\$444,468.81

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 03 COUNTY TREASURER					
Fund: 001 GENERAL FUND					
285178 2026		FORT SCOTT TRIBUNE	YEARLY SUBSCRIPTION	TREASURER CONTRACTUAL SVCS	\$90.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				1	\$90.00
Dept: 03 - COUNTY TREASURER Invoice Count and Total:				1	\$90.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 08 COUNTY CORONER					
Fund: 001 GENERAL FUND					
09/09/26		CHENEY WITT MEMORIAL CHAPEL, INC.	REMOVAL & DELIVER TO KS	CORONER CONTRACTUAL SVCS	\$600.00
09/25/26		KONANTZ-CHENEY FUNERAL HOME	REMOVAL & TRANSPORT TO KC FOR AUTOPSY	CORONER CONTRACTUAL SVCS	\$800.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$1,400.00
Dept: 08 - COUNTY CORONER Invoice Count and Total:				2	\$1,400.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10 DISTRICT COURT					
Fund: 001 GENERAL FUND					
5817		MASON AND CLARK LAW OFFICES, LLC	CONFLICT ATTORNEY BB2026JC10-14	DISTRICT COURT CONTRACTUAL SVC	\$810.00
06062043		KENNY FELT PHOTOGRAPHY LLC	JUDGE PHOTO SESSION AND PRINT	DISTRICT COURT CONTRACTUAL SVC	\$135.00
09192026		HIGGINS, SHAUN	TRANSCRIPTS	DISTRICT COURT CONTRACTUAL SVC	\$140.00
09212026		JAIME SCHRAM	TRAVEL	DISTRICT COURT CONTRACTUAL SVC	\$493.00
09302026TJ		BASELEY LAW OFFICE LLC	JOSH	DISTRICT COURT CONTRACTUAL SVC	\$1,900.00
09302026TJ		BASELEY LAW OFFICE LLC	TERRA	DISTRICT COURT CONTRACTUAL SVC	\$2,100.00
112245		ADVANTAGE COMPUTER ENTERPRISES	INSTALLATION OF REPLACEMENT UPS SURGE/BATTERY BACKUP	DISTRICT COURT CONTRACTUAL SVC	\$385.00
17851		TRANSLATIONPERFECT.COM	INTERPRETER SERVICES	DISTRICT COURT CONTRACTUAL SVC	\$360.00
17911		TRANSLATIONPERFECT.COM	INTERPRETER SERVICES	DISTRICT COURT CONTRACTUAL SVC	\$180.00
3112 09/24/26		PITNEY BOWES PURCHASE POWER	POSTAGE	DISTRICT COURT CONTRACTUAL SVC	\$1,163.45
33052		SMART SALES LLC DBA SMARTOX	DRUG TEST SUPPLIES	DISTRICT COURT COMMODITIES	\$123.75
5816		MASON AND CLARK LAW OFFICES, LLC	CONFLICT ATTORNEY BB2023JC22	DISTRICT COURT CONTRACTUAL SVC	\$70.00
A311923		HEIDRICK'S TRUE VALUE	JURY ROOM REFRIGERATOR	DISTRICT COURT COMMODITIES	\$1,722.00
OCTOBER2026		DOMONEY & DOMONEY	CINC CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$2,000.00
OCTOBER2026		DOMONEY & DOMONEY	CINC CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$420.00
OCTOBER2026		GILBERT ERNEST GREGORY	CINC, CT/DM, MISD/TR/JV CONTRACT	DISTRICT COURT CONTRACTUAL SVC	\$4,600.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10		DISTRICT COURT			
Fund: 001		GENERAL FUND			
Fund: 001 - GENERAL FUND Invoice Count and Total:				16	\$16,602.20
Dept: 10 - DISTRICT COURT Invoice Count and Total:				16	\$16,602.20

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 11 EMERGENCY PREPAREDNESS					
Fund: 001 GENERAL FUND					
6153653240		VERIZON WIRELESS	ACCT# 00012 EMERGENCY MANAGEMENT	EM. PREP. CONTRACTUALSVCS	\$83.12
Fund: 001 - GENERAL FUND Invoice Count and Total:				1	\$83.12
Dept: 11 - EMERGENCY PREPAREDNESS Invoice Count and Total:				1	\$83.12

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 43 COURTHOUSE GENERAL					
Fund: 001 GENERAL FUND					
08-2093-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	108 W 2ND ST	CONTRACTUAL SERVICES	\$135.31
08-2227-01 09/30/26		CITY OF FT SCOTT UTILITIES DPT	210 S NATIONAL AVE	CONTRACTUAL SERVICES	\$557.12
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$692.43
Dept: 43 - COURTHOUSE GENERAL Invoice Count and Total:				2	\$692.43

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
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Invoice Count by Dept: 84

Grand Total: \$463,336.56

Open Invoices - Dept/Fund. Totals

Dept	Fund	Amount
00	Non-Departmental	
	064 EMPLOYEE BENEFIT	\$301,829.17
	108 LANDFILL	\$6,914.66
	120 COUNTY SHERIFF/CORRECTIONAL	\$40,194.18
	220 ROAD AND BRIDGE	\$18,472.27
	222 ROAD & BRIDGE SALES TAX FUND	\$6,763.06
	224 ROAD & BRIDGE SP. IMPROVEMENT	\$5,950.00
	387 ADDICTION SETTLEMENT FUND	\$604.06
	399 EMERGENCY SERVICES SALES TAX	\$63,741.41
		\$444,468.81
03	COUNTY TREASURER	
	001 GENERAL FUND	\$90.00
		\$90.00
08	COUNTY CORONER	
	001 GENERAL FUND	\$1,400.00
		\$1,400.00
10	DISTRICT COURT	
	001 GENERAL FUND	\$16,602.20
		\$16,602.20
11	EMERGENCY PREPAREDNESS	

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
		001	GENERAL FUND	\$83.12	
				\$83.12	
	43	COURTHOUSE GENERAL			
		001	GENERAL FUND	\$692.43	
				\$692.43	
			Grand Total:	\$463,336.56	

KANSAS DEPARTMENT OF REVENUE
TOBACCO PRODUCTS DISTRIBUTOR'S TAX BOND

Bond #: EACX4054651

(Bond will not be accepted without #)

KNOW ALL MEN BY THESE PRESENTS: THAT Eagles and Osprey LLC with main
 office location at 804 195th St Fort Scott, KS 66701 as Principal, and
 the Endurance Assurance Corporation a corporation authorized to
 (Street Address, City, State, Zip)
 (Surety Company Name)

transact business in Kansas, as surety, are held and firmly bound unto the STATE OF KANSAS in the penalty sum of One
thousand dollars (\$1,000.00), lawful money of the United States, to the payment of which, well
 and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns and successors firmly by these presents.

Whereas, the above-named principal, a LICENSED DISTRIBUTOR OF TOBACCO PRODUCTS within the provisions of K.S.A. 79-3374, is authorized to distribute tobacco products at its licensed location at:

804 195th St Fort Scott, KS 66701

(Street Address, City, State, Zip)

and is required by such law to comply with all the provisions of said law together with the rules and regulations pursuant thereto, as adopted by the Director of Taxation and to make such reports and furnish such information as the Director of Taxation may require, to said Director at his office in Topeka, Kansas; and to further pay all taxes due and owing the State of Kansas as provided in said Kansas Tobacco Products Law. The forfeiture of any Distributor's Bond shall be in an amount equal to all such taxes, penalty and interest owing the State of Kansas.

NOW, THEREFORE, The condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of K.S.A. 79-3374, together with the rules and regulations promulgated by the Director of Taxation pursuant thereto, then this obligation shall be void and of no effect; otherwise it shall be and remain in full force and effect. Said principal hereby authorizes employees of the Kansas Department of Revenue to disclose to the surety herein a statement of account relating to the tax guaranteed by this bond.

This bond is effective on and after the 30 day of September, 2026
 (Year)

Witness our hands at Leawood, Kansas, this 30 day of September, 2026
 (Year)



Ryan L. Hunt
 (Principal)

By Owner
 (Indicate Position: President, Vice-President, Partner, Owner)

Endurance Assurance Corporation
 (Surety)

12890 Lebanon Rd, Mount Juliet, TN 37122-2870
 (Surety Address)

615-553-9500
 (Surety Company Phone Number)

By Larry J. Eastman
 (Surety Signature)

Its Attorney-In-Fact
 (Bond shall be accompanied by power of attorney for attorney-in-fact. A Kansas licensed agent of the surety must countersign.)

(Extract from K.A.R. 92-17-5)

Any surety on a bond furnished by a tobacco products distributor as provided herein shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of sixty days from the date upon which such surety shall have lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the sixty-day period.

If you need any additional copies of the form you can find them at: <http://ksrevenue.gov/bustaxtypescig.html> or have any questions, please contact Cigarette Tobacco at 785-368-8222 or email kdor_cigtob@ks.gov



SOMPO INTERNATIONAL

INSURANCE

POWER OF ATTORNEY

14571

KNOW ALL BY THESE PRESENTS, that Endurance Assurance Corporation, a Delaware corporation ("EAC"), Endurance American Insurance Company, a Delaware corporation ("EAIC"), Lexon Insurance Company, a Texas corporation ("LIC"), and/or Bond Safeguard Insurance Company, a South Dakota corporation ("BSIC"), each, a "Company" and collectively, "Sompo International," do hereby constitute and appoint: John Nicks, Gary T. Eastman as true and lawful Attorney(s)-In-Fact to make, execute, seal, and deliver for, and on its behalf as surety or co-surety, bonds and undertakings given for any and all purposes, also to execute and deliver on its behalf as aforesaid renewals, extensions, agreements, waivers, consents or stipulations relating to such bonds or undertakings provided, however, that no single bond or undertaking so made, executed and delivered shall obligate the Company for any portion of the penal sum thereof in excess of the sum of One Hundred Million (\$100,000,000.00)

Such bonds and undertakings for said purposes, when duly executed by said attorney(s)-in-fact, shall be binding upon the Company as fully and to the same extent as if signed by the President of the Company under its corporate seal attested by its Corporate Secretary.

This appointment is made under and by authority of certain resolutions adopted by the board of directors of each Company by unanimous written consent effective the 30th day of March, 2023 for BSIC and LIC and the 17th day of May, 2023 for EAC and EAIC, a copy of which appears below under the heading entitled "Certificate".

This Power of Attorney is signed and sealed by facsimile under and by authority of the following resolution adopted by the board of directors of each Company by unanimous written consent effective the 30th day of March, 2023 for BSIC and LIC and the 17th day of May, 2023 for EAC and EAIC and said resolution has not since been revoked, amended or repealed:

RESOLVED, that the signature of an individual named above and the seal of the Company may be affixed to any such power of attorney or any certificate relating thereto by facsimile, and any such power of attorney or certificate bearing such facsimile signature or seal shall be valid and binding upon the Company in the future with respect to any bond or undertaking to which it is attached.

IN WITNESS WHEREOF, each Company has caused this instrument to be signed by the following officers, and its corporate seal to be affixed this 25th day of May, 2023.

Endurance Assurance Corporation

Endurance American Insurance Company

Lexon Insurance Company

Bond Safeguard Insurance Company

Richard M Appel
By: Richard Appel; SVP & Senior Counsel

Richard M Appel
By: Richard Appel; SVP & Senior Counsel

Richard M Appel
By: Richard Appel; SVP & Senior Counsel

Richard M Appel
By: Richard Appel; SVP & Senior Counsel



ACKNOWLEDGEMENT

On this 25th day of May, 2023, before me, personally came the above signatories known to me, who being duly sworn, did depose and say that he is an officer of each of the Companies; and that he executed said instrument on behalf of each Company by authority of his office under the by-laws of each Company.

By:

Amy Taylor
Amy Taylor, Notary Public - My Commission Expires 3/9/27



CERTIFICATE

I, the undersigned Officer of each Company, DO HEREBY CERTIFY that:

1. That the original power of attorney of which the foregoing is a copy was duly executed on behalf of each Company and has not since been revoked, amended or modified, that the undersigned has compared the foregoing copy thereof with the original power of attorney, and that the same is a true and correct copy of the original power of attorney and of the whole thereof;
2. The following are resolutions which were adopted by the board of directors of each Company by unanimous written consent effective the 30th day of March, 2023 for BSIC and LIC and the 17th day of May, 2023 for EAC and EAIC and said resolutions have not since been revoked, amended or modified:
"RESOLVED, that each of the individuals named below is authorized to make, execute, seal and deliver for and on behalf of the Company any and all bonds, undertakings or obligations in surety or co-surety with others: RICHARD M. APPEL, MATTHEW E. CURRAN, MARGARET HYLAND, SHARON L. SIMS, CHRISTOPHER L. SPARRO,
and be it further
RESOLVED, that each of the individuals named above is authorized to appoint attorneys-in-fact for the purpose of making, executing, sealing and delivering bonds, undertakings or obligations in surety or co-surety for and on behalf of the Company."
3. The undersigned further certifies that the above resolutions are true and correct copies of the resolutions as so recorded and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal this

30

day of

September,

2026

By: Daniel S. Luge, Secretary

NOTICE: U. S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL (OFAC)

No coverage is provided by this Notice nor can it be construed to replace any provisions of any surety bond or other surety coverage provided. This Notice provides information concerning possible impact on your surety coverage due to directives issued by OFAC. Please read this Notice carefully.

The Office of Foreign Assets Control (OFAC) administers and enforces sanctions policy, based on Presidential declarations of "national emergency". OFAC has identified and listed numerous foreign agents, front organizations, terrorists, terrorist organizations, and narcotics traffickers as "Specially Designated Nationals and Blocked Persons". This list can be located on the United States Treasury's website - <https://www.treasury.gov/resource-center/sanctions/SDN-List>

In accordance with OFAC regulations, if it is determined that you or any other person or entity claiming the benefits of any coverage has violated U.S. sanctions law or is a Specially Designated National and Blocked Person, as identified by OFAC, any coverage will be considered a blocked or frozen contract and all provisions of any coverage provided are immediately subject to OFAC. When a surety bond or other form of surety coverage is considered to be such a blocked or frozen contract, no payments nor premium refunds may be made without authorization from OFAC. Other limitations on the premiums and payments may also apply.

Any reproductions are void.

Surety Claims Submission: LexonClaimAdministration@sompo-intl.com

Telephone: 615-553-9500 Mailing Address: Sompo International; 12890 Lebanon Road; Mount Juliet, TN 37122-2870



SOMPO INTERNATIONAL
INSURANCE

**SURETY BOND CORPORATE SEAL AND DIGITAL SIGNATURE
NOTICE**

ENDURANCE ASSURANCE CORPORATION ("ENDURANCE ASSURANCE") has authorized its respective Attorneys-in-Fact to affix ENDURANCE ASSURANCE'S corporate seal and digital signatures to any surety bond executed on behalf of ENDURANCE ASSURANCE by any such Attorney-in-Fact.

This notice verifies a surety bond that is executed on behalf of ENDURANCE ASSURANCE by its Attorney-in-Fact and utilizes the corporate seal below for ENDURANCE ASSURANCE shall be deemed affixed to said bond to the same extent as if its raised corporate seal was physically affixed to the face of the bond. ENDURANCE ASSURANCE also hereby agrees that the digital signatures applied to said bond are considered acceptable as if a wet ink signature was physically added to the face of the bond.

Dated this 18th day of May, 2021.

ENDURANCE ASSURANCE CORPORATION

By: Reed M. Appel

