

**CERTIFICATE**

To the Clerk of Lane County, State of Kansas

We, the undersigned, officers of

**Lane 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 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
<b>Table of Contents:</b>		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	3,482,529	2,392,357	
Debt Service	10-113				
Public Works	79-1946	8	1,467,708	922,121	
Ambulance	65-6113	9	289,063	166,938	
Capital Improvement	19-120	9	2,547,940		
County Health	65-204	10	321,512	53,331	
Historical Society	19-2651	10	20,036	19,227	
Hospital	19-4606	11	300,948	285,856	
Library	12-1220	11	79,286	76,139	
Mental Health	19-4004	12	24,832	23,822	
Noxious Weed	2-1318	12	139,050		
Lane County 911		13	52,744		
Noxious Weed Capital Outlay		13	176,888		
Special Drug and Alcohol		14	5,889		
Special Road and Bridge		14	692,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
<b>Totals</b>		xxxxx	9,600,425	3,939,791	
Budget Summary		19			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		20	Vote publication required?	No	
					Nov 1, 2015 Total Assessed Valuation

Assisted by:  
Theresa Dasenbrock, CPA, CFE  
Lewis, Hooper & Dick, LLC  
Address:  
PO Box 699  
Garden City, KS 67846  
Email:  
[theresad@lhd.com](mailto:theresad@lhd.com)

Attest: \_\_\_\_\_ 2015

County Clerk

Governing Body



## Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>5,362,725</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>5,362,725</u>

## 2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>263,225</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>785,300</u>	
5b. Personal property 2014	- <u>779,873</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>5,427</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>42,313</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>310,965</u>	
8. Total estimated valuation July 1, 2015	<u>47,644,167</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>47,333,202</u>	
10. Factor for increase (7 divided by 9)	<u>0.00657</u>	
11. Amount of increase (10 times 3)	+ \$ <u>35,232</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>5,397,957</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>5,397,957</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>85,804</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>5,483,761</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.













Lane County

2016

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	27,247	63,950	63,950
Contractual	288,411	360,000	360,000
Commodities	11,223	40,000	40,000
Capital Outlay	77,705	50,000	50,000
Total	404,586	513,950	513,950
<b>County Commission</b>			
Salaries	36,311	36,670	36,670
Contractual	42,396	45,000	45,000
Commodities	179	5,000	5,000
Capital Outlay		5,000	5,000
Total	78,886	91,670	91,670
<b>County Clerk</b>			
Salaries	81,611	85,015	83,880
Contractual	7,565	7,000	7,000
Commodities	2,480	4,500	4,000
Capital Outlay	4,950	1,500	500
Total	96,606	98,015	95,380
<b>County Treasurer</b>			
Salaries	77,208	73,130	77,528
Contractual	12,706	12,000	12,000
Commodities	1,473	2,000	2,000
Capital Outlay	2,125	3,000	0
Total	93,512	90,130	91,528
<b>Register of Deeds</b>			
Salaries	43,952	52,000	52,000
Contractual	5,094	5,500	5,500
Commodities	5,138	5,500	5,500
Capital Outlay			
Total	54,184	63,000	63,000
<b>Appraisal</b>			
Salaries	57,147	67,000	67,000
Contractual	40,521	38,500	34,500
Commodities	4,513	6,000	6,000
Capital Outlay	3,668	5,000	3,500
Total	105,849	116,500	111,000
<b>Election</b>			
Salaries	3,356	3,600	4,000
Contractual	22,585	17,000	20,000
Commodities	2,653	10,000	9,000
Capital Outlay	7,045	18,000	24,000
Total	35,639	48,600	57,000
<b>Fair</b>			
Salaries			
Contractual	58,814	42,230	35,000
Commodities	7,548	3,605	8,543
Capital Outlay			
Total	66,362	45,835	43,543
<b>Total - Page 7b</b>	<b>935,624</b>	<b>1,067,700</b>	<b>1,067,071</b>

Lane County

2016

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Airport			
Salaries			
Contractual	77,872		
Commodities	0	6,000	10,000
Capital Outlay	69,847	166,000	130,847
Total	147,719	172,000	140,847
Transportation Bus			
Salaries	8,669	14,400	14,400
Contractual	4,142	5,300	5,300
Commodities	7,724	5,000	5,000
Capital Outlay			
Total	20,535	24,700	24,700
Employee Benefits			
KPERS	153,201	172,500	172,500
Health Insurance	568,513	658,000	858,000
Unemployment	5,522	20,000	20,000
FICA	125,544	150,712	150,712
Workers Compensation	35,690	75,000	75,000
Total	888,470	1,076,212	1,276,212
Other Agencies			
Chamber of Commerce	2,500	2,500	2,500
City on a Hill	3,000	3,000	3,000
Conservation District	25,000	25,000	25,000
Western KS Child Advocacy Center	2,500	2,500	2,500
Total	33,000	33,000	33,000
Other Agencies			
Joy Center/Senior Citizen Fdn.	25,000	25,000	47,644
Southwest KS Agency on Aging	500	500	600
Weather Modification	15,000	15,000	15,000
Other	1,641	2,600	2,600
Total	42,141	43,100	65,844
Other Agencies			
Total	0	0	0
County Attorney			
Salaries	65,564	64,600	64,600
Contractual	7,070	10,000	10,000
Commodities	1,245	2,000	2,000
Diversion	3,246	5,000	5,000
Capital Outlay	650	1,000	1,000
Total	77,775	82,600	82,600
Sheriff			
Salaries	371,545	433,025	433,025
Contractual	45,416	50,000	50,000
Commodities	70,515	55,250	55,250
Capital Outlay	48,735	50,250	50,000
Total	536,211	588,525	588,275
Total - Page7c	1,745,851	2,020,137	2,211,478

Lane County

2016

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
District Court			
Salaries			
Contractual Services	46,825	19,360	19,260
Commodities	4,093	2,800	2,800
Capital Outlay	2,660	4,400	13,500
District Expense - LE Co Share		12,236	10,975
Total	53,578	38,796	46,535
Emergency Management			
Salaries	44,134	41,000	41,000
Contractual	6,514	11,000	11,000
Commodities	15,090	6,000	6,000
Capital Outlay	6,547	12,500	11,250
Total	72,285	70,500	69,250
Other Agencies			
Coroner	2,297	10,000	10,000
Diamond View Estates	63,379	65,945	47,644
Mental Health	26,119	26,119	26,119
Total	91,795	102,064	83,763
Transfers			
Capital Improvement Reserve	450,410	0	
Equipment Reserve	40,000	50,000	
Total	490,410	50,000	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
<b>Total - Page7d</b>	<b>708,068</b>	<b>261,360</b>	<b>199,548</b>

Lane County

2016

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	935,624	1,067,700	1,067,071
Total - Page 7c	1,745,851	2,020,137	2,211,478
Total - Page 7d	708,068	261,360	199,548
<b>Total Detail Expenditures**</b>	<b>3,389,543</b>	<b>3,349,197</b>	<b>3,478,097</b>

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





**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Ambulance</b>			
Unencumbered Cash Balance Jan 1	0	47,456	59,449
Receipts:			
Ad Valorem Tax	221,014	243,521	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,626		
Motor Vehicle Tax	11,078	8,251	9,420
Recreational Vehicle Tax		154	190
16/20 M Vehicle Tax		1,307	1,339
Commercial Vehicle Tax			0
Watercraft Tax			0
Intergovernmental Revenue			
User Fees	113,732	55,000	55,000
Other	12,216		
Transfer from General			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>359,666</b>	<b>308,233</b>	<b>65,949</b>
<b>Resources Available:</b>	<b>359,666</b>	<b>355,689</b>	<b>125,398</b>
Expenditures:			
Personnel Services	183,137	175,000	175,000
Contractual Services	55,204	27,000	27,000
Commodities	40,652	38,600	36,600
Capital Outlay	32,879	25,000	20,000
Lease Payment		30,154	30,154
Neighborhood Revitalization Rebate	338	486	309
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>312,210</b>	<b>296,240</b>	<b>289,063</b>
Unencumbered Cash Balance Dec 31	47,456	59,449	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	286,745	296,240	289,063
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	289,063
		Tax Required	163,665
		Delinquent Comp Rate: 2.0%	3,273
		Amount of 2015 Ad Valorem Tax	166,938

See Tab A

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Capital Improvement</b>			
Unencumbered Cash Balance Jan 1	2,092,995	2,568,216	2,547,940
Receipts:			
Ad Valorem Tax	63,055	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	2,601	2,314	
Recreational Vehicle Tax		43	
16/20 M Vehicle Tax		367	
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General	450,410	0	0
Interest on Idle Funds	7,701		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>523,767</b>	<b>2,724</b>	<b>0</b>
<b>Resources Available:</b>	<b>2,616,762</b>	<b>2,570,940</b>	<b>2,547,940</b>
Expenditures:			
Contractual	17,624		
Commodities	22,532		
Capital Outlay	8,295	23,000	2,301,525
Capital Outlay - Fair		0	0
Capital Outlay - Airport			246,415
Neighborhood Revitalization Rebate	95		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>48,546</b>	<b>23,000</b>	<b>2,547,940</b>
Unencumbered Cash Balance Dec 31	2,568,216	2,547,940	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	1,458,626	1,658,000	2,547,940
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,547,940
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of 2015 Ad Valorem Tax	0

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget County Health	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	199,453	198,444	137,335
Receipts:			
Ad Valorem Tax	52,906	53,408	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	461		
Motor Vehicle Tax	2,841	1,974	2,066
Recreational Vehicle Tax		37	42
16/20 M Vehicle Tax		313	294
Commercial Vehicle Tax			0
Watercraft Tax			0
State and Federal Aid	30,611	30,990	32,990
Licenses and Fees	123,343	75,800	61,500
Senior Care	19,467	10,000	10,000
Miscellaneous including Donations		3,500	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>229,629</b>	<b>176,022</b>	<b>131,892</b>
<b>Resources Available:</b>	<b>429,082</b>	<b>374,466</b>	<b>269,227</b>
Expenditures:			
Personnel Services	103,570	111,600	106,000
Contractual Services	41,964	37,925	49,500
Commodities	67,793	73,500	70,500
Capital Outlay	17,230	14,000	7,000
Capital Outlay - Additional		0	88,413
Neighborhood Revitalization Rebate	81	106	99
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>230,638</b>	<b>237,131</b>	<b>321,512</b>
Unencumbered Cash Balance Dec 31	198,444	137,335	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	279,336	325,523	321,512
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	321,512
		Tax Required	52,285
		Delinquent Comp Rate: 2.0%	1,046
		Amount of 2015 Ad Valorem Tax	53,331

Adopted Budget

Historical Society	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	165	261	320
Receipts:			
Ad Valorem Tax	19,064	19,259	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	151		
Motor Vehicle Tax	910	712	745
Recreational Vehicle Tax		13	15
16/20 M Vehicle Tax		113	106
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>20,125</b>	<b>20,097</b>	<b>866</b>
<b>Resources Available:</b>	<b>20,290</b>	<b>20,358</b>	<b>1,186</b>
Expenditures:			
Contractual Services	20,000	20,000	20,000
Neighborhood Revitalization Rebate	29	38	36
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>20,029</b>	<b>20,038</b>	<b>20,036</b>
Unencumbered Cash Balance Dec 31	261	320	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	20,041	20,038	20,036
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,036
		Tax Required	18,850
		Delinquent Comp Rate: 2.0%	377
		Amount of 2015 Ad Valorem Tax	19,227

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	871	3,081
Receipts:			
Ad Valorem Tax	370,941	391,823	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,211		
Motor Vehicle Tax	15,591	13,883	15,157
Recreational Vehicle Tax		259	305
16/20 M Vehicle Tax		2,200	2,154
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>388,743</b>	<b>408,165</b>	<b>17,616</b>
<b>Resources Available:</b>	<b>388,743</b>	<b>409,036</b>	<b>20,697</b>
Expenditures:			
Contractual Services	387,304	405,174	300,418
Neighborhood Revitalization Rebate	568	781	530
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>387,872</b>	<b>405,955</b>	<b>300,948</b>
Unencumbered Cash Balance Dec 31	871	3,081	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	388,096	405,955	300,948
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,948
		Tax Required	280,251
		Delinquent Comp Rate: 2.0%	5,605
		Amount of 2015 Ad Valorem Tax	285,856

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,132	1,262	1,294
Receipts:			
Ad Valorem Tax	73,448	74,437	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	624		
Motor Vehicle Tax	3,761	2,737	2,879
Recreational Vehicle Tax		51	58
16/20 M Vehicle Tax		434	409
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>77,833</b>	<b>77,659</b>	<b>3,346</b>
<b>Resources Available:</b>	<b>78,965</b>	<b>78,921</b>	<b>4,640</b>
Expenditures:			
Contractual Services	77,591	77,479	79,145
Neighborhood Revitalization Rebate	112	148	141
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>77,703</b>	<b>77,627</b>	<b>79,286</b>
Unencumbered Cash Balance Dec 31	1,262	1,294	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	77,635	77,627	79,286
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,286
		Tax Required	74,646
		Delinquent Comp Rate: 2.0%	1,493
		Amount of 2015 Ad Valorem Tax	76,139

See Tab A

Lane County

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Mental Health</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	310	437	413
Receipts:			
Ad Valorem Tax	23,162	23,678	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	195		
Motor Vehicle Tax	1,234	865	916
Recreational Vehicle Tax		16	18
16/20 M Vehicle Tax		137	130
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>24,591</b>	<b>24,696</b>	<b>1,064</b>
<b>Resources Available:</b>	<b>24,901</b>	<b>25,133</b>	<b>1,477</b>
Expenditures:			
Contractual - SDSI	24,429	17,173	17,288
Contractual - RCDC		7,500	7,500
Neighborhood Revitalization Rebate	35	47	44
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>24,464</b>	<b>24,720</b>	<b>24,832</b>
Unencumbered Cash Balance Dec 31	437	413	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	24,478	24,720	24,832
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,832
		Tax Required	23,355
		Delinquent Comp Rate: 2.0%	467
		Amount of 2015 Ad Valorem Tax	23,822

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Noxious Weed</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	49,517	84,747	42,597
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	539		
Motor Vehicle Tax	5,035		
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales	74,655	64,000	64,000
Transfer from Noxious Weed Capital Outlay	98,800	38,500	32,453
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>179,029</b>	<b>102,500</b>	<b>96,453</b>
<b>Resources Available:</b>	<b>228,546</b>	<b>187,247</b>	<b>139,050</b>
Expenditures:			
Personnel Services	33,582	41,000	38,000
Contractual Services	4,734	8,900	6,550
Commodities	105,483	94,750	94,500
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>143,799</b>	<b>144,650</b>	<b>139,050</b>
Unencumbered Cash Balance Dec 31	84,747	42,597	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	143,800	144,650	139,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	139,050
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of 2015 Ad Valorem Tax	0

Lane County

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Lane County 911</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	13,551	14,744	13,744
Receipts:			
911 Collections	38,879	39,000	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>38,879</b>	<b>39,000</b>	<b>39,000</b>
<b>Resources Available:</b>	<b>52,430</b>	<b>53,744</b>	<b>52,744</b>
Expenditures:			
Contractual Services	37,686	40,000	51,000
Capital Outlay		0	1,744
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>37,686</b>	<b>40,000</b>	<b>52,744</b>
Unencumbered Cash Balance Dec 31	14,744	13,744	0
2014/2015/2016 Budget Authority Amount:	70,000	83,551	52,744

Adopted Budget

<b>Noxious Weed Capital Outlay</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	325,965	215,388	176,888
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>325,965</b>	<b>215,388</b>	<b>176,888</b>
Expenditures:			
Capital Outlay	11,777	0	144,435
Transfer to Noxious Weed	98,800	38,500	32,453
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>110,577</b>	<b>38,500</b>	<b>176,888</b>
Unencumbered Cash Balance Dec 31	215,388	176,888	0
2014/2015/2016 Budget Authority Amount:	325,965	257,300	176,888

Lane County

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Drug and Alcohol</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	5,392	4,733	4,139
Receipts:			
Intergovernmental Revenue	1,768	1,852	1,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,768</b>	<b>1,852</b>	<b>1,750</b>
<b>Resources Available:</b>	<b>7,160</b>	<b>6,585</b>	<b>5,889</b>
Expenditures:			
Contractual Services		2,446	5,889
Commodities	2,427		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,427</b>	<b>2,446</b>	<b>5,889</b>
Unencumbered Cash Balance Dec 31	4,733	4,139	0
2014/2015/2016 Budget Authority Amount:	7,255	8,946	5,889

Adopted Budget

<b>Special Road and Bridge</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	300,000	492,000	592,000
Receipts:			
Transfer from Public Works	192,000	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>192,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>492,000</b>	<b>592,000</b>	<b>692,000</b>
Expenditures:			
Contractual		0	692,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>692,000</b>
Unencumbered Cash Balance Dec 31	492,000	592,000	0
2014/2015/2016 Budget Authority Amount:	476,490	792,000	692,000

Lane County

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2014 is to be shown)*

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Concealed Weapons		Drug Forfeiture		Equipment Reserve		Motor Vehicle Operating		Oil & Gas Valuation Depletion		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,415	Cash Balance Jan 1	450	Cash Balance Jan 1	266,725	Cash Balance Jan 1	825	Cash Balance Jan 1	683,386	955,801
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	1,381			Sale of County Assets	19,917	Licenses and Fees	43,955	Intergovernmental	431,285	
				Transfers In	40,000			Use of Money and Property		
<b>Total Receipts</b>	<b>1,381</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>59,917</b>	<b>Total Receipts</b>	<b>43,955</b>	<b>Total Receipts</b>	<b>431,285</b>	<b>536,538</b>
<b>Resources Available:</b>	<b>5,796</b>	<b>Resources Available:</b>	<b>450</b>	<b>Resources Available:</b>	<b>326,642</b>	<b>Resources Available:</b>	<b>44,780</b>	<b>Resources Available:</b>	<b>1,114,671</b>	<b>1,492,339</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	40,854	Personnel Services	6,711	Transfers Out		
						Contractual Services	10			
						Commodities	18,178			
						Transfer to Equipment Reserve	825			
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>40,854</b>	<b>Total Expenditures</b>	<b>25,724</b>	<b>Total Expenditures</b>	<b>0</b>	<b>66,578</b>
<b>Cash Balance Dec 31</b>	<b>5,796</b>	<b>Cash Balance Dec 31</b>	<b>450</b>	<b>Cash Balance Dec 31</b>	<b>285,788</b>	<b>Cash Balance Dec 31</b>	<b>19,056</b>	<b>Cash Balance Dec 31</b>	<b>1,114,671</b>	<b>1,425,761</b> **
										<b>1,425,761</b> **

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

Lane County

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2014 is to be shown)*

2016

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorney's Training		Register of Deed's Technology		Rural Fire District Donations		Rural Fire District Equipment		Special Machinery		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	157	Cash Balance Jan 1	42,689	Cash Balance Jan 1	4,611	Cash Balance Jan 1	209,575	Cash Balance Jan 1	344,516	601,548
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	112	Fees	8,307	Donations	385	Tranfer from Rural Fire District	40,000	Insurance Proceeds	48	
		Use of Money and Propert	205					Transfer from Public Wo	186,000	
<b>Total Receipts</b>	<b>112</b>	<b>Total Receipts</b>	<b>8,512</b>	<b>Total Receipts</b>	<b>385</b>	<b>Total Receipts</b>	<b>40,000</b>	<b>Total Receipts</b>	<b>186,048</b>	<b>235,057</b>
<b>Resources Available:</b>	<b>269</b>	<b>Resources Available:</b>	<b>51,201</b>	<b>Resources Available:</b>	<b>4,996</b>	<b>Resources Available:</b>	<b>249,575</b>	<b>Resources Available:</b>	<b>530,564</b>	<b>836,605</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	126	Capital Outlay	4,405			Capital Outlay	63,485	Capital Outlay		
<b>Total Expenditures</b>	<b>126</b>	<b>Total Expenditures</b>	<b>4,405</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>63,485</b>	<b>Total Expenditures</b>	<b>0</b>	<b>68,016</b>
<b>Cash Balance Dec 31</b>	<b>143</b>	<b>Cash Balance Dec 31</b>	<b>46,796</b>	<b>Cash Balance Dec 31</b>	<b>4,996</b>	<b>Cash Balance Dec 31</b>	<b>186,090</b>	<b>Cash Balance Dec 31</b>	<b>530,564</b>	<b>768,589</b> **
										<b>768,589</b> **

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

Lane County

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2014 is to be shown)*

2016

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Western Pyramid Public Health Region		Worthless Check		Ambulance Donations						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	-1,530	Cash Balance Jan 1	258	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		-1,272
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental Revenue	41,877			Donations	1,065					
State and Federal Aid	890									
<b>Total Receipts</b>	<b>42,767</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>1,065</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>43,832</b>
<b>Resources Available:</b>	<b>41,237</b>	<b>Resources Available:</b>	<b>258</b>	<b>Resources Available:</b>	<b>1,065</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>42,560</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	35,562			Capital Outlay						
Commodities										
Capital Outlay	1,302									
<b>Total Expenditures</b>	<b>36,864</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>36,864</b>
Cash Balance Dec 31	4,373	Cash Balance Dec 31	258	Cash Balance Dec 31	1,065	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>5,696</b> **
										<b>5,696</b> **

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

**FUND PAGE - GENERAL**

Adopted Budget Rural Fire District	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	6,399	5,051	36,633
<b>Receipts:</b>			
Ad Valorem Tax	206,061	210,093	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,027		
Motor Vehicle Tax	6,644	4,386	4,922
Recreational Vehicle Tax		75	102
16/20M Vehicle Tax		1,059	1,029
Commercial Vehicle Tax			3
Watercraft Tax			0
LAVTR			
Slider			
Other	4,935		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>218,667</b>	<b>215,613</b>	<b>6,056</b>
<b>Resources Available:</b>	<b>225,066</b>	<b>220,664</b>	<b>42,689</b>
<b>Expenditures:</b>			
Personnel Services	37,250	50,000	40,000
Contractual Services	74,945	23,000	23,000
Commodities	43,317	27,500	27,500
Capital Outlay	24,210	43,231	57,934
Transfer to Rural Fire District Equipment F	40,000	40,000	40,000
Neighborhood Revitalization	293	300	375
<b>Total Expenditures</b>	<b>220,015</b>	<b>184,031</b>	<b>188,809</b>
Unencumbered Cash Balance Dec 31	5,051	36,633	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			188,809
Tax Required			
			146,120
Delinquency Computation % Rate	2.000%		2,922
Amount 2015 Ad Valorem Tax			
			149,042

**ALLOCATION OF MVT AND RVT**

2015 Budgeted Fund Names	Budget Tax Levy Amounts for 2015	Allocation for Year 2016				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
Rural Fire District	210,093	4,922	102	1,029	3	0
		0	0	0	0	0
<b>Total</b>	<b>210,093</b>	<b>4,922</b>	<b>102</b>	<b>1,029</b>	<b>3</b>	<b>0</b>

MVT Estimate	4,922
RVT Estimate	102
16/20M Vehicle Estimate	1,029
Commercial Veh Es	3
Watercraft Estimate	

2016

Lane County Rural Fire District  
Lane County

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>210,093</u>
2. Debt service levy in 2015 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>210,093</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>216,727</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>559,253</u>	
5b. Personal property 2014	- <u>547,412</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>11,841</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>41,231</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>269,799</u>	
8. Total estimated valuation July 1, 2015	<u>45,301,503</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>45,031,704</u>	
10. Factor for increase (7 divided by 9)	<u>0.00599</u>	
11. Amount of increase (10 times 3)		+ \$ <u>1,259</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>211,352</u>
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>211,352</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>3,361</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>214,713</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

NOTICE OF BUDGET HEARING

The governing body of  
**Lane County**  
will meet on August 3, 2015, at 9:00 AM at Lane County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Lane County Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	3,393,666	45.343	3,355,332	46.684	3,482,529	2,392,357	50.213
Debt Service							
Public Works	1,826,863	22.719	1,562,450	22.450	1,467,708	922,121	19.354
Ambulance	312,210	3.562	296,240	3.695	289,063	166,938	3.504
Capital Improvement	48,546		23,000		2,547,940		
County Health	230,638	0.852	237,131	0.810	321,512	53,331	1.119
Historical Society	20,029	0.307	20,038	0.292	20,036	19,227	0.404
Hospital	387,872	5.993	405,955	5.945	300,948	285,856	6.000
Library	77,703	1.181	77,627	1.129	79,286	76,139	1.598
Mental Health	24,464	0.373	24,720	0.359	24,832	23,822	0.500
Noxious Weed	143,799		144,650		139,050		
Lane County 911	37,686		40,000		52,744		
Noxious Weed Capital Outlay	110,577		38,500		176,888		
Special Drug and Alcohol	2,427		2,446		5,889		
Special Road and Bridge					692,000		
Non-Budgeted Funds-A	66,578						
Non-Budgeted Funds-B	68,016						
Non-Budgeted Funds-C	36,864						
Totals	6,787,938	80.330	6,228,089	81.364	9,600,425	3,939,791	82.692
Less: Transfers	1,008,035		288,500		232,453		
Net Expenditure	5,779,903		5,939,589		9,367,972		
Total Tax Levied	5,160,716		5,362,725		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	63,455,235		65,910,155		47,644,167		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	818,796	386,163	302,302
Total	818,796	386,163	302,302

\*Tax rates are expressed in mills

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	220,015	3.288	184,031	3.290	188,809	149,042	3.290
Totals	220,015	3.288	184,031	3.290	188,809	149,042	3.290
Less: Transfers	-		-		-		
Net Expenditure	220,015		184,031		188,809		
Total Tax Levied	200,135		210,093		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	60,866,811		63,859,735		45,301,503		

Stephanie Benzel  
Clerk

