

Wilson County

County's Budget:

1. Need to publish notice of vote by governing body in official newspaper.
2. Attach a copy of the published notice to Accounts and Reports copy of budget.

NOTICE OF HEARING BUDGET

The governing body of Wilson County, Kansas will meet on the 31st day of August, 2015 at 4:00 PM, at the County Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax. Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	2014		2015		PROPOSED BUDGET 2016		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate*
General	3,707,033	35.718	4,002,212	34.495	4,580,901	3,345,739	33.246
SPECIAL REVENUE:							
Ambulance	253,800	2.940	263,800	2.767	263,800	230,228	2.288
Appraisers Cost	255,698	2.639	278,452	2.784	286,556	249,818	2.482
Conservation District	22,500	0.262	25,000	0.267	25,000	21,927	0.218
Election	46,519	0.639	28,355	0.217	54,005	48,347	0.480
Economic Development	3,811		3,811		26,000	0	0.000
Extension Council	66,500	0.768	68,000	0.712	68,000	59,394	0.590
Health	418,837	2.592	443,632	2.336	483,746	191,059	1.899
Historical Society	5,000	0.058	5,000	0.052	5,000	4,332	0.043
Hospital Maintenance	108,000	1.241	108,000	1.123	108,000	94,173	0.936
Mental Health	42,500	0.492	42,500	0.443	42,500	37,154	0.369
Mental Retardation	22,500	0.262	22,500	0.236	22,500	19,684	0.196
Noxious Weed	23,593	0.359	28,600	0.266	28,600	20,636	0.205
Road and Bridge	1,733,205	14.698	2,070,858	15.533	2,603,308	1,848,992	18.373
Special Alcohol	9,316		10,000		20,000		
Special Bridge	48,634		0		220,286	0	0.000
Special Liability	29,523		0		10,553	0	0.000
Special Parks and Recreation	2,518		5,000		5,000		
Service Program for the Elderly	63,200	0.726	63,200	0.657	63,200	55,146	0.548
Special Highway	531,619						
Special Machinery	0						
Noxious Weed Capital Outlay	0		0		55,550		
County Equipment Reserve	29,130						
Special County Reserve	164,234						
E-911	0		12,000		118,000		
Tourism & Convention Promotion	0		2,311		5,000		
EXPENDABLE TRUST FUNDS:							
Prosecuting Attorney Training	1,620						
Special Auto	119,333						
Register of Deeds Technology	16,133						
Diversions	12,259						
Law Enforcement Trust	2,026						
Sheriff's Special Donations	52,894						
Community Corrections	377,469						
Registered Offenders	31						
Flex-Savings	44,640						
Totals	8,214,075	63.394	7,483,231	61.888	9,095,505	6,226,629	61.873
Less: Transfers	265,708		10,000		10,000		
Net Expenditures	7,948,367		7,473,231		9,085,505		
Total Tax Levied	5,007,527		5,095,488		XXXXXXXXXX		
Assessed Valuation	78,990,556		82,334,023		100,636,041		

Outstanding Indebtedness, January 1

	2013	2014	2015
G O Bonds			
No-Fund Warrants			
Revenue Bonds			
Lease Purchase Principal	973,674	869,915	795,451
Totals	973,674	869,915	795,451

* Tax Rates are expressed in mills.

Clerk

Governing Body

Rural Fire District No. 1	73,155	1.207	77,500	1.170	77,500	70,288	1.177
Total Tax Levied	70,330		71,705		XXXXXXXXXX		
Assessed Valuation	58,268,391		61,285,911		59,710,348		

COMPUTATION TO DETERMINE LIMIT FOR 2016 BUDGET

STATE OF KANSAS
City/County
2016
Amount of
Levy

1. Total tax levy amount in 2015 budget		+ \$ <u>5,094,241</u>
2. Debt service levy in 2015 budget		-
3. Tax levy excluding debt service		<u>5,094,241</u>

2015 Valuation Information for Valuation Adjustments:

4. New Improvements for 2015		+ <u>355,208</u>
5. Increase in personal property for 2015		
5a. Personal Property 2015	+ <u>2,558,663</u>	
5b. Personal Property 2014	- <u>2,839,192</u>	
5c. Increase in personal property (5a minus 5b)		+ <u>(280,529)</u>
6. Valuation of property that has changed in use during 2015:		<u> </u>
7. Total valuation adjustment (Sum of 4, 5c, 6)		<u>74,679</u>
8. Total estimated July 1, 2015 valuation	<u>#####</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>#####</u>
10. Factor for increase (7 divided by 9)		<u>0</u>
11. Amount of increase (10 times 3)		+ \$ <u>0</u>
12. Maximum tax levy, excluding debt service, prior to CPI Adjustment (3 plus 11)		\$ <u>5,094,241</u>
13. Debt Service Levy in this 2016 budget		<u> </u>
14. Maximum levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>5,094,241</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.6%</u>
16. Consumer Price Index adjustment (3 times 15)		<u>81,508</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		<u>5,175,749</u>

If the 2016 budget includes tax levies exceeding the total on 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.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand 1-1-2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
G. O. BONDS:											
None											
Total G. O. Bonds											
REVENUE BONDS:											
None											
Total Revenue Bonds											
TEMPORARY NOTES:											
None											
Total Temporary Notes											
NO FUND WARRANTS:											
None											
Total No Fund Warrants											

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

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beg Princ)	Principal Bal. Due 1-1-2015	Payments Due 2015	Payments Due 2016
TAC Controls	8/14/2007	180	4.636	715,281	394,223	67,245	67,245
2007 Cat Grader -Rebuild	4/29/2014	60	2.25	137,794	137,974	29,115	29,115
2 Volvo Graders	4/1/2010	60	4.60	267,170	58,345	61,029	
Cat Grader	8/15/2011	60	2.6	174,269	72,409	37,626	37,625
2009 Excavator	10/1/2013	60	2.65	105,711	132,500	28,203	28,203
Komatsu Wheel Loader	5/21/2015	60	2.39	100,000			21,475
Totals				1,500,225	795,451	223,218	183,663

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

Adopted Budget

GENERAL FUND (Contd)				
Expenditures:	Code	Prior Year Actual 2014	Current Year Year 2015	Budget Year 2016
County Commission				
Personal Services		44,353	44,030	45,351
Contractual Services		745	750	750
Commodities		20	100	100
Employee Benefits		17,277	20,453	21,407
Reimbursed Expense				
Total County Commission		62,395	65,333	67,608
County Clerk				
Personal Services		86,265	90,500	93,215
Contractual Services		2,788	3,840	3,840
Commodities		1,181	1,500	1,500
Capital Outlay			1,000	1,000
Employee Benefits		32,803	37,726	38,607
Reimbursed Expense				
Total County Clerk		123,037	134,566	138,162
County Treasurer				
Personal Services		89,600	109,606	109,606
Contractual Services		25,799	11,670	11,670
Commodities		10,261	3,650	3,650
Capital Outlay		969		
Employee Benefits		52,845	65,841	67,260
Reimbursed Expense				
Total County Treasurer		179,474	190,767	192,186
County Attorney				
Personal Services		85,805	107,215	107,215
Contractual Services		9,622	6,550	6,550
Commodities		2,306	2,000	2,000
Capital Outlay		569	1,000	1,000
Employee Benefits		36,887	45,099	45,618
Reimbursed Expense				
Total County Attorney		135,189	161,864	162,383
Register of Deeds				
Personal Services		66,048	67,680	69,711
Contractual Services		3,649	4,750	4,750
Commodities		1,843	1,800	1,800
Capital Outlay		3,456	4,500	4,500
Employee Benefits		30,815	33,670	34,666
Reimbursed Expense				
Total Register of Deeds		105,811	112,400	115,427
Indigent Defense				
Contractual Services		161,142	100,000	100,000
Reimbursed Expense		(31,855)		
Total Indigent Defense		129,287	100,000	100,000
Unified Court				
Contractual Services		36,861	65,000	65,000
Commodities		10,673	11,410	11,410
Capital Outlay		487	4,000	4,000
Reimbursed Expense		(3,271)		
Total Unified Court		44,750	80,410	80,410
Courthouse General				
Contractual Services		204,409	300,000	300,000
Commodities		73,989	75,000	75,000
Capital Outlay		165,233	125,000	125,000
Reimbursed Expense				
Total Courthouse General		443,631	500,000	500,000
County Coordinator				
Personal Services		36,715	38,140	39,285
Contractual Services		2,521	2,350	14,565
Commodities		60	500	2,390
Capital Outlay		1,229	500	500
Employee Benefits		12,899	14,372	500
Reimbursed Expense				
Total County Coordinator		53,424	55,862	57,240
GIS				
Personal Services		20,706	30,900	31,827
Contractual Services		16,770	19,000	19,000
Commodities		658	1,000	1,000
Capital Outlay		850	2,000	2,000
Employee Benefits		8,161	12,927	13,138
Reimbursed Expense				
Total Data Processing		47,145	65,827	66,965
Maintenance				
Personal Services		52,831	55,900	57,577
Contractual Services		383	370	370

Commodities		5,973	6,800	6,800
Capital Outlay		783	800	800
Employee Benefits		34,756	38,317	39,525
Reimbursed Expense				
Total Maintenance		94,726	102,187	105,072
911 - Dispatch				
Personal Services		185,404	190,850	196,576
Contractual Services			1,000	1,000
Commodities		1,061	1,000	1,000
Capital Outlay		951		
Employee Benefits		79,212	85,304	86,943
Reimbursed Expense				
Total 911 - Dispatch		266,628	278,154	285,519
Sheriff				
Personal Services		784,926	827,612	843,862
Contractual Services		214,669	216,400	236,200
Commodities		237,751	245,000	231,500
Capital Outlay		45,671	5,000	5,000
Employee Benefits		315,629	387,597	397,636
Reimbursed Expense		(23,076)	(25,000)	(25,000)
Total Sheriff		1,575,570	1,656,609	1,689,198
Emergency Preparedness				
Personal Services		18,435	20,000	20,000
Contractual Services		2,280	3,700	3,700
Commodities		4,441	3,350	3,350
Capital Outlay		5,000		
Employee Benefits		3,393	4,512	4,261
Reimbursed Expense		(4,772)		
Total Emergency Preparedness		28,777	31,562	31,311
Zoning				
Contractual Services				600
Commodities				400
Reimbursed Expense				
Total Zoning		0	0	1,000
Coroner				
Contractual Services		33,288	20,000	20,000
Reimbursed Expense		(1,991)		
Total Coroner		31,297	20,000	20,000
Household Hazardous Waste				
Personal Services				
Contractual Services			1,200	1,200
Commodities				
Capital Outlay			500	500
Employee Benefits				
Reimbursed Expense				
Total Household Hazardous Waste		0	1,700	1,700
Landfill / Transfer Station				
Contractual Services		263,109	162,000	162,000
Commodities		15,816	157,500	157,500
Capital Outlay		42,000	3,000	3,000
Reimbursed Expense				
Total Landfill / Transfer Station		320,925	322,500	322,500
Juvenile Detention		47,767	60,271	51,020
Fair & Fair Building		17,200	17,200	17,200
Capital Outlay			35,000	35,000
Industrial Park Improvements			8,000	8,000
SEK Area Agency on Aging			2,000	2,000
Capital Project				531,000
Public Safety - Inspections				
Operating Transfer Out - Road and Bridge				
Operating Transfer Out - Spec County Reserve				
TOTAL EXPENDITURES		3,707,033	4,002,212	4,580,901
Unreserved Fund Balance, December 31		1,064,222	610,449	XXXXXXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				4,580,901
TAX REQUIRED				3,228,638
Delinquency Computation				117,101
Amount of 2015 Ad Valorem Tax				3,345,739

Adopted Budget AMBULANCE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		21,973	21,539	10,202
Revenues:				
Ad Valorem Tax		218,700	219,844	XXXXXXXXXX
Delinquent Tax		5,731	4,064	3,847
Motor Vehicle Tax		26,477	25,367	24,453
16/20 M Vehicle Tax		1,761	1,593	1,536
Recreational Vehicle Tax		438	416	401
Commercial Vehicle Tax		37	800	834
Water Craft Tax			150	156
In Lieu of Tax (I.R.B.)		222	229	201
Other				
TOTAL RECEIPTS		253,366	252,463	31,428
RESOURCES AVAILABLE		275,339	274,002	41,630
Expenditures:				
Personal Services				
Contractual Services		253,800	263,800	263,800
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		253,800	263,800	263,800
Unreserved Fund Balance, December 31		21,539	10,202	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				263,800
TAX REQUIRED				222,170
Delinquency Computation [See Instructions]				8,058
Amount of 2015 Tax to be Levied				230,228

Adopted Budget APPRAISERS COST FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		68,591	41,743	13,863
Revenues:				
Ad Valorem Tax		196,310	221,195	XXXXXXXXXX
Delinquent Tax		5,645	3,648	3,871
Motor Vehicle Tax		24,343	22,769	24,601
16/20 M Vehicle Tax		1,916	1,430	1,545
Recreational Vehicle Tax		402	374	404
Commercial Vehicle Tax		34	800	839
Water Craft Tax			150	157
In Lieu of Tax (I.R.B.)		200	206	202
Other				
TOTAL RECEIPTS		228,850	250,572	31,619
RESOURCES AVAILABLE		297,441	292,315	45,482
Expenditures:				
Personal Services		143,383	145,461	149,825
Contractual Services		33,515	39,440	39,440
Commodities		7,466	10,100	10,100
Capital Outlay				
Employee Benefits		65,225	83,451	87,191
Reimbursed Expense		(3,891)		
Operating Transfers Out - Spec Equip		10,000		
TOTAL EXPENDITURES		255,698	278,452	286,556
Unreserved Fund Balance, December 31		41,743	13,863	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				286,556
TAX REQUIRED				241,074
Delinquency Computation [See Instructions]				8,744
Amount of 2015 Tax to be Levied				249,818

Adopted Budget CONSERVATION DISTRICT FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		1,936	1,682	811
Revenues:				
Ad Valorem Tax		19,490	21,214	XXXXXXXXXX
Delinquent Tax		468	362	371
Motor Vehicle Tax		2,093	2,259	2,357
16/20 M Vehicle Tax		137	142	148
Recreational Vehicle Tax		35	37	39
Commercial Vehicle Tax		3	80	80
Water Craft Tax			15	15
In Lieu of Tax (I.R.B.)		20	20	19
Other				
TOTAL RECEIPTS		22,246	24,129	3,029
RESOURCES AVAILABLE		24,182	25,811	3,840
Expenditures:				
Personal Services				
Contractual Services		22,500	25,000	25,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		22,500	25,000	25,000
Unreserved Fund Balance, December 31		1,682	811	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				25,000
TAX REQUIRED				21,160
Delinquency Computation [See Instructions]				767
Amount of 2015 Tax to be Levied				21,927

Adopted Budget ELECTION FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		4,441	9,044	4,882
Revenues:				
Ad Valorem Tax		47,536	17,241	XXXXXXXXXX
Delinquent Tax		626	883	302
Motor Vehicle Tax		2,630	5,513	1,920
16/20 M Vehicle Tax		235	346	121
Recreational Vehicle Tax		43	90	32
Commercial Vehicle Tax		4	60	65
Water Craft Tax			10	12
In Lieu of Tax (I.R.B.)		48	50	16
Other				
TOTAL RECEIPTS		51,122	24,193	2,468
RESOURCES AVAILABLE		55,563	33,237	7,350
Expenditures:				
Personal Services		10,849	10,500	10,500
Contractual Services		20,732	11,650	24,100
Commodities		15,640	2,300	15,500
Capital Outlay			2,000	2,000
Employee Benefits		1,881	1,905	1,905
Reimbursed Expense		(2,583)		
TOTAL EXPENDITURES		46,519	28,355	54,005
Unreserved Fund Balance, December 31		9,044	4,882	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				54,005
TAX REQUIRED				46,655
Delinquency Computation [See Instructions]				1,692
Amount of 2015 Tax to be Levied				48,347

Adopted Budget ECONOMIC DEVELOPMENT FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		33,616	29,811	26,000
Revenues:				
Ad Valorem Tax			0	XXXXXXXXXX
Delinquent Tax		6	0	0
Motor Vehicle Tax			0	
16/20 M Vehicle Tax			0	
Recreational Vehicle Tax			0	
Commercial Vehicle Tax			0	
Water Craft Tax			0	
In Lieu of Tax (I.R.B.)			0	
Other				
TOTAL RECEIPTS		6	0	0
RESOURCES AVAILABLE		33,622	29,811	26,000
Expenditures:				
Personal Services				
Contractual Services		3,811	3,811	26,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		3,811	3,811	26,000
Unreserved Fund Balance, December 31		29,811	26,000	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				26,000
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2015 Tax to be Levied				0

Adopted Budget EXTENSION COUNCIL FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		6,093	5,531	2,601
Revenues:				
Ad Valorem Tax		57,130	56,570	XXXXXXXXXX
Delinquent Tax		1,480	1,062	990
Motor Vehicle Tax		6,711	6,623	6,290
16/20 M Vehicle Tax		439	416	395
Recreational Vehicle Tax		111	109	103
Commercial Vehicle Tax		9	200	214
Water Craft Tax			30	40
In Lieu of Tax (I.R.B.)		58	60	52
Other				
TOTAL RECEIPTS		65,938	65,070	8,084
RESOURCES AVAILABLE		72,031	70,601	10,685
Expenditures:				
Personal Services				
Contractual Services		66,500	68,000	68,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		66,500	68,000	68,000
Unreserved Fund Balance, December 31		5,531	2,601	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				68,000
TAX REQUIRED				57,315
Delinquency Computation [See Instructions]				2,079
Amount of 2015 Tax to be Levied				59,394

Adopted Budget HEALTH FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		38,396	45,537	20,837
Revenues:				
Ad Valorem Tax		192,812	185,600	XXXXXXXXXX
Delinquent Tax		5,228	3,583	3,248
Motor Vehicle Tax		24,835	22,364	20,647
16/20 M Vehicle Tax		1,580	1,405	1,297
Recreational Vehicle Tax		411	367	339
Commercial Vehicle Tax		35	650	704
Water Craft Tax			100	132
In Lieu of Tax (I.R.B.)		196	202	170
State and Federal Grants		76,521	75,000	75,000
Service Fees		124,360	129,661	177,000
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		425,978	418,932	278,537
RESOURCES AVAILABLE		464,374	464,469	299,374
Expenditures:				
Personal Services		223,030	259,835	255,500
Contractual Services		26,613	18,200	45,400
Commodities		71,904	46,500	80,500
Capital Outlay			2,500	7,000
Employee Benefits		97,338	116,597	99,600
Reimbursed Expense		(48)		(4,254)
TOTAL EXPENDITURES		418,837	443,632	483,746
Unreserved Fund Balance, December 31		45,537	20,837	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	483,746
			TAX REQUIRED	184,372
			Delinquency Computation [See Instructions]	6,687
			Amount of 2015 Tax to be Levied	191,059

Adopted Budget HISTORICAL SOCIETY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		508	461	229
Revenues:				
Ad Valorem Tax		4,315	4,131	XXXXXXXXXX
Delinquent Tax		108	80	72
Motor Vehicle Tax		485	498	459
16/20 M Vehicle Tax		32	31	29
Recreational Vehicle Tax		8	8	8
Commercial Vehicle Tax		1	15	16
Water Craft Tax			0	3
In Lieu of Tax (I.R.B.)		4	5	4
Other				
TOTAL RECEIPTS		4,953	4,768	591
RESOURCES AVAILABLE		5,461	5,229	820
Expenditures:				
Personal Services				
Contractual Services		5,000	5,000	5,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		5,000	5,000	5,000
Unreserved Fund Balance, December 31		461	229	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				5,000
TAX REQUIRED				4,180
Delinquency Computation [See Instructions]				152
Amount of 2015 Tax to be Levied				4,332

Adopted Budget HOSPITAL MAINTENANCE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		10,260	9,414	4,364
Revenues:				
Ad Valorem Tax		92,315	89,225	XXXXXXXXXX
Delinquent Tax		2,483	1,715	1,561
Motor Vehicle Tax		11,319	10,709	9,927
16/20 M Vehicle Tax		740	673	624
Recreational Vehicle Tax		187	176	163
Commercial Vehicle Tax		16	300	338
Water Craft Tax			55	64
In Lieu of Tax (I.R.B.)		94	97	82
Other				
TOTAL RECEIPTS		107,154	102,950	12,759
RESOURCES AVAILABLE		117,414	112,364	17,123
Expenditures:				
Personal Services				
Contractual Services		108,000	108,000	108,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		108,000	108,000	108,000
Unreserved Fund Balance, December 31		9,414	4,364	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				108,000
TAX REQUIRED				90,877
Delinquency Computation [See Instructions]				3,296
Amount of 2015 Tax to be Levied				94,173

Adopted Budget MENTAL HEALTH FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		3,863	3,472	1,613
Revenues:				
Ad Valorem Tax		36,600	35,197	XXXXXXXXXX
Delinquent Tax		928	680	616
Motor Vehicle Tax		4,195	4,244	3,916
16/20 M Vehicle Tax		274	267	246
Recreational Vehicle Tax		69	70	64
Commercial Vehicle Tax		6	125	134
Water Craft Tax			20	25
In Lieu of Tax (I.R.B.)		37	38	32
Other				
TOTAL RECEIPTS		42,109	40,641	5,033
RESOURCES AVAILABLE		45,972	44,113	6,646
Expenditures:				
Personal Services				
Contractual Services		42,500	42,500	42,500
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		42,500	42,500	42,500
Unreserved Fund Balance, December 31		3,472	1,613	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				42,500
TAX REQUIRED				35,854
Delinquency Computation [See Instructions]				1,300
Amount of 2015 Tax to be Levied				37,154

Adopted Budget MENTAL RETARDATION FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		1,935	1,681	827
Revenues:				
Ad Valorem Tax		19,490	18,751	XXXXXXXXXX
Delinquent Tax		468	362	328
Motor Vehicle Tax		2,093	2,259	2,084
16/20 M Vehicle Tax		137	142	131
Recreational Vehicle Tax		35	37	34
Commercial Vehicle Tax		3	65	71
Water Craft Tax			10	13
In Lieu of Tax (I.R.B.)		20	20	17
Other				
TOTAL RECEIPTS		22,246	21,646	2,678
RESOURCES AVAILABLE		24,181	23,327	3,505
Expenditures:				
Personal Services				
Contractual Services		22,500	22,500	22,500
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		22,500	22,500	22,500
Unreserved Fund Balance, December 31		1,681	827	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				22,500
TAX REQUIRED				18,995
Delinquency Computation [See Instructions]				689
Amount of 2015 Tax to be Levied				19,684

Adopted Budget NOXIOUS WEED FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		3,794	9,189	5,663
Revenues:				
Ad Valorem Tax		26,707	21,134	XXXXXXXXXX
Delinquent Tax		433	496	370
Motor Vehicle Tax		1,575	3,096	2,352
16/20 M Vehicle Tax		218	194	148
Recreational Vehicle Tax		26	51	39
Commercial Vehicle Tax		2	65	80
Water Craft Tax			10	15
In Lieu of Tax (I.R.B.)		27	28	19
Other				
TOTAL RECEIPTS		28,988	25,074	3,023
RESOURCES AVAILABLE		32,782	34,263	8,686
Expenditures:				
Personal Services				
Contractual Services		13,599	12,600	12,600
Commodities		3,860	16,000	16,000
Capital Outlay				
Employee Benefits		1,134		
Reimbursed Expense				
Transfer Out to Nox Weed Cap Outlay		5,000		
TOTAL EXPENDITURES		23,593	28,600	28,600
Unreserved Fund Balance, December 31		9,189	5,663	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	28,600
			TAX REQUIRED	19,914
			Delinquency Computation [See Instructions]	722
			Amount of 2015 Tax to be Levied	20,636

Adopted Budget ROAD AND BRIDGE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		317,400	461,869	211,593
Revenues:				
Ad Valorem Tax		1,093,384	1,234,133	XXXXXXXXXX
Delinquent Tax		26,586	20,318	21,597
Motor Vehicle Tax		101,420	126,806	137,274
16/20 M Vehicle Tax		8,675	7,965	8,622
Recreational Vehicle Tax		1,673	2,081	2,253
Commercial Vehicle Tax		141	4,250	4,681
Water Craft Tax			800	878
In Lieu of Tax (I.R.B.)		1,111	1,147	1,129
Special City and County Highway		424,095	423,082	431,004
Federal Financial Assistance		77,946		
Sale of Surplus		139,010		
Other		3,633		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		1,877,674	1,820,582	607,438
RESOURCES AVAILABLE		2,195,074	2,282,451	819,031
Expenditures:				
Maintenance				
Personal Services		429,999	545,000	600,000
Contractual Services		47,001	59,220	59,250
Commodities		687,226	986,500	931,500
Capital Outlay		127,716	200,000	730,000
Employee Benefits		219,871	290,138	292,558
Reimbursed Expense		(9,447)	(10,000)	(10,000)
Transfer to Spec Machinery		230,839		
TOTAL EXPENDITURES		1,733,205	2,070,858	2,603,308
Unreserved Fund Balance, December 31		461,869	211,593	XXXXXXXXXX

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	2,603,308
TAX REQUIRED	1,784,277
Delinquency Computation [See Instructions]	64,715
Amount of 2015 Tax to be Levied	1,848,992

Adopted Budget SPECIAL ALCOHOL FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1			0	5,000
Revenues:				
Local Alcoholic Liquor Tax		9,316	15,000	15,000
Other				
TOTAL RECEIPTS		9,316	15,000	15,000
RESOURCES AVAILABLE		9,316	15,000	20,000
Expenditures:				
Personal Services				
Contractual Services		9,316	10,000	20,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		9,316	10,000	20,000
Unreserved Fund Balance, December 31		0	5,000	0

Adopted Budget SPECIAL BRIDGE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		268,663	220,286	220,286
Revenues:				
Ad Valorem Tax			0	XXXXXXXXXX
Delinquent Tax		257	0	0
Motor Vehicle Tax			0	
16/20 M Vehicle Tax			0	
Recreational Vehicle Tax			0	
Commercial Vehicle Tax			0	
Water Craft Tax			0	
In Lieu of Tax (I.R.B.)			0	
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		257	0	0
RESOURCES AVAILABLE		268,920	220,286	220,286
Expenditures:				
Personal Services				
Contractual Services		13,728		
Commodities				
Capital Outlay		34,906		220,286
Reimbursed Expense				
TOTAL EXPENDITURES		48,634	0	220,286
Unreserved Fund Balance, December 31		220,286	220,286	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				220,286
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2015 Tax to be Levied				0

Adopted Budget SPECIAL LIABILITY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		40,076	10,553	10,553
Revenues:				
Ad Valorem Tax			0	XXXXXXXXXX
Delinquent Tax			0	0
Motor Vehicle Tax			0	
16/20 M Vehicle Tax			0	
Recreational Vehicle Tax			0	
Commercial Vehicle Tax			0	
Water Craft Tax			0	
In Lieu of Tax (I.R.B.)			0	
Other				
TOTAL RECEIPTS		0	0	0
RESOURCES AVAILABLE		40,076	10,553	10,553
Expenditures:				
Personal Services				
Contractual Services		29,523		10,553
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		29,523	0	10,553
Unreserved Fund Balance, December 31		10,553	10,553	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				10,553
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2015 Tax to be Levied				0

Adopted Budget SPECIAL PARKS AND RECREATION FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1			0	0
Revenues:				
Local Alcoholic Liquor Tax		2,518	5,000	5,000
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		2,518	5,000	5,000
RESOURCES AVAILABLE		2,518	5,000	5,000
Expenditures:				
Personal Services				
Contractual Services		2,518	5,000	5,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		2,518	5,000	5,000
Unreserved Fund Balance, December 31		0	0	0

Adopted Budget SERVICE PROGRAM FOR THE ELDERLY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		6,037	5,525	2,519
Revenues:				
Ad Valorem Tax		54,006	52,200	XXXXXXXXXX
Delinquent Tax		1,454	1,004	914
Motor Vehicle Tax		6,621	6,262	5,808
16/20 M Vehicle Tax		434	393	365
Recreational Vehicle Tax		109	103	95
Commercial Vehicle Tax		9	150	198
Water Craft Tax			25	37
In Lieu of Tax (I.R.B.)		55	57	48
Other				
TOTAL RECEIPTS		62,688	60,194	7,465
RESOURCES AVAILABLE		68,725	65,719	9,984
Expenditures:				
Personal Services				
Contractual Services		63,200	63,200	63,200
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		63,200	63,200	63,200
Unreserved Fund Balance, December 31		5,525	2,519	XXXXXXXXXX

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	63,200
TAX REQUIRED	53,216
Delinquency Computation [See Instructions]	1,930
Amount of 2015 Tax to be Levied	55,146

SPECIAL HIGHWAY FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		552,153
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		552,153
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		531,619
Reimbursed Expense		
TOTAL EXPENDITURES		531,619
Unreserved Fund Balance, December 31		20,534

SPECIAL MACHINERY FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		34,497
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		34,497
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		34,497

Adopted Budget NOXIOUS WEED CAPITAL OUTLAY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1		55,533	60,533	60,533
Revenues:				
Operating Transfer In - Noxious Weed		5,000		
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		5,000	0	0
RESOURCES AVAILABLE		60,533	60,533	60,533
Expenditures:				
Personal Services				
Contractual Services				55,550
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		0	0	55,550
Unreserved Fund Balance, December 31		60,533	60,533	4,983

COUNTY EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		43,050
Revenues:		
Operating Transfer In - General		20,000
Other		
TOTAL RECEIPTS		20,000
RESOURCES AVAILABLE		63,050
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		29,130
Reimbursed Expense		
TOTAL EXPENDITURES		29,130
Unreserved Fund Balance, December 31		33,920

SPECIAL COUNTY RESERVE FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		230,195
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		230,195
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		164,234
Reimbursed Expense		
TOTAL EXPENDITURES		164,234
Unreserved Fund Balance, December 31		65,961

Adopted Budget E-911 FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1			0	53,000
Revenues:				
Fees			65,000	65,000
Grants				
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		0	65,000	65,000
RESOURCES AVAILABLE		0	65,000	118,000
Expenditures:				
Personal Services				
Contractual Services			12,000	118,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		0	12,000	118,000
Unreserved Fund Balance, December 31		0	53,000	0

Adopted Budget TOURISM & CONVENTION PROMOTION FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1		2,997	3,311	3,000
Revenues:				
Transient Guest Tax		314	2,000	2,000
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		314	2,000	2,000
RESOURCES AVAILABLE		3,311	5,311	5,000
Expenditures:				
Personal Services				
Contractual Services			2,311	5,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		0	2,311	5,000
Unreserved Fund Balance, December 31		3,311	3,000	0

PROSECUTING ATTORNEY TRAINING FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		13,231
Revenues:		
County Officer Fees		3,728
Other		
TOTAL RECEIPTS		3,728
RESOURCES AVAILABLE		16,959
Expenditures:		
Personal Services		
Contractual Services		1,620
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		1,620
Unreserved Fund Balance, December 31		15,339

SPECIAL AUTO FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		7,434
Revenues:		
County Officer Fees		160,891
Other		
TOTAL RECEIPTS		160,891
RESOURCES AVAILABLE		168,325
Expenditures:		
Personal Services		43,157
Contractual Services		38,251
Commodities		1,827
Capital Outlay		13,516
Employee Benefits		7,713
Operating Transfer - General		14,869
TOTAL EXPENDITURES		119,333
Unreserved Fund Balance, December 31		48,992

REGISTER OF DEEDS TECHNOLOGY FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		24,830
Revenues:		
County Officer Fees		10,317
Other		
TOTAL RECEIPTS		10,317
RESOURCES AVAILABLE		35,147
Expenditures:		
Personal Services		
Contractual Services		16,133
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		16,133
Unreserved Fund Balance, December 31		19,014

DIVERSIONS FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		11,949
Revenues:		
County Officer Fees		15,625
Other		
TOTAL RECEIPTS		15,625
RESOURCES AVAILABLE		27,574
Expenditures:		
Personal Services		
Contractual Services		10,198
Commodities		2,061
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		12,259
Unreserved Fund Balance, December 31		15,315

LAW ENFORCEMENT TRUST FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		2,588
Revenues:		
County Officer Fees		755
Other		
TOTAL RECEIPTS		755
RESOURCES AVAILABLE		3,343
Expenditures:		
Personal Services		
Contractual Services		900
Commodities		1,126
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		2,026
Unreserved Fund Balance, December 31		1,317

SHERIFF'S SPECIAL DONATIONS FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		29,469
Revenues:		
Donations		27,457
Other		
TOTAL RECEIPTS		27,457
RESOURCES AVAILABLE		56,926
Expenditures:		
Personal Services		
Contractual Services		
Commodities		52,894
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		52,894
Unreserved Fund Balance, December 31		4,032

COMMUNITY CORRECTIONS FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		21,520
Revenues:		
State Grant		446,623
Other		
TOTAL RECEIPTS		446,623
RESOURCES AVAILABLE		468,143
Expenditures:		
Personal Services		250,032
Contractual Services		43,885
Commodities		83,552
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		377,469
Unreserved Fund Balance, December 31		90,674

REGISTERED OFFENDERS FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		4,353
Revenues:		
County Officer Fees		3,002
Other		
TOTAL RECEIPTS		3,002
RESOURCES AVAILABLE		7,355
Expenditures:		
Personal Services		
Contractual Services		
Commodities		31
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		31
Unreserved Fund Balance, December 31		7,324

FLEX-SAVINGS FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		53,952
Revenues:		
Payroll Withholdings		12,671
Other		
TOTAL RECEIPTS		12,671
RESOURCES AVAILABLE		66,623
Expenditures:		
Personal Services		
Contractual Services		44,640
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		44,640
Unreserved Fund Balance, December 31		21,983

COMPUTATION TO DETERMINE LIMIT FOR 2016 BUDGET
Rural Fire District No. 1

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>71,705</u>
2. Debt service levy in 2015 budget	- <u>0</u>
3. Tax levy excluding debt service	<u>71,705</u>
2015 Valuation Information for Valuation Adjustments:	
4. New improvements for 2015	+ <u>285,806</u>
5. Increase in personal property for 2015	
5a. Personal Property 2015	+ <u>1,616,852</u>
5b. Personal Property 2014	- <u>1,828,438</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
6. Valuation of property that has changed in use during 2015:	<u> </u>
7. Total valuation adjustment (Sum of 4, 5c, 6d & 7)	<u>285,806</u>
8. Total estimated July 1, 2015 valuation	<u>59,710,348</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>59,424,542</u>
10. Factor for increase (7 divided by 9)	<u>0.004810</u>
11. Amount of increase (10 times 3)	+ \$ <u>345</u>
12. Maximum tax levy, excluding debt service, without ordinance or resolution (3 plus 11)	\$ <u>72,050</u>
13. Debt Service Levy in this 2016 budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution(12 plus 13)	<u>72,050</u>
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.5%</u>
16. Consumer Price Index adjustment (3 times 15)	<u>1,076</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication' (14 plus 16)	<u><u>73,125</u></u>

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2015 Budgeted Funds	Actual Amount of 2014 Tax Levy	County Treasurer's Estimate for Year 2016		
		2016 MVT	2016 RVT	16/20M Veh Tax
General	71,705	6,458	119	496
		0	0	0
		0	0	0
Totals	71,705	6,458	119	496

0.090064063

MVT Factor

0.001659589

RVT Factor

0.006917277

16/20M Factor

Note: Do not allocate to new, discontinued, or any funds that did not have a tax levy in 2015.

STATEMENT OF INDEBTEDNESS

Type of Debt	Issue Date	Int Rate %	Amount Issued	Amount Outstand 1-1-2015	Date Due		Amount Due 2015		Amount Due 2016	
					Interest	Principal	Interest	Principal	Interest	Principal
G. O. BONDS: NONE										
Total G O Bonds			0	0			0	0	0	0
REVENUE BONDS: NONE										
Total Revenue Bonds			0	0			0	0	0	0
TEMPORARY NOTES: NONE										
Total Temporary Notes			0	0			0	0	0	0
NO FUND WARRANTS: NONE										
Total No Fund Warrants			0	0			0	0	0	0

Adopted Budget

RURAL FIRE DISTRICT NO. 1 GENERAL FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1		0	1,110	1,172
Revenues:				
Ad Valorem Tax		67,307	69,553	XXXXXXXXXX
Delinquent Tax		888	1,055	1,076
Motor Vehicle Tax		5,454	6,458	6,458
Recreational Vehicle Tax		103		119
16/20 M Vehicle Tax		485	496	496
Payment In Lieu of Tax		17		0
Commercial Vehicle Tax		11		
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		74,265	77,562	8,149
RESOURCES AVAILABLE		74,265	78,672	9,321
Expenditures:				
Personal Services				
Contractual Services		73,155	77,500	77,500
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		73,155	77,500	77,500
Unreserved Fund Balance, December 31		1,110	1,172	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	77,500
			TAX REQUIRED	68,179
			Delinquency Computation [See Instructions]	2,109
			Amount of 2015 Tax to be Levied	70,288