

Elk 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 Elk, Kansas will meet on the 31st day of August, 2015 at 12:45 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	1,172,171	11.199	1,339,311	8.025	1,981,918	539,783	21.821
SPECIAL REVENUE:							
Ambulance	215,188	3.001	228,000	3.776	225,000	80,374	3.249
Conservation District	12,000	0.466	12,000	0.452	12,000	8,600	0.348
Election	42,576	1.768	46,960	1.712	38,027	21,028	0.850
Economic Development	691	0.873	0		45,000	0	0.000
Employee Benefits	940,631	38.141	1,010,875	34.529	1,010,875	703,119	28.424
Health	91,658	0.917	106,300	1.091	109,800	25,418	1.028
Historical Society	1,000	0.039	1,000	0.037	1,000	718	0.029
Mental Health	33,000	1.278	33,000	1.249	33,000	23,801	0.962
Intellectual Disability	23,000	0.866	23,000	0.864	23,000	16,469	0.666
Noxious Weed	30,783	1.573	40,000	1.469	53,900	38,183	1.544
Road and Bridge	1,926,847	45.908	1,684,800	45.483	1,940,000	996,549	40.286
Special Alcohol	5,447		2,500		9,400		
Special Bridge	9,678	1.999	25,000	1.999	91,000	49,484	2.000
Special Liability	27,214	1.202	35,000	1.036	35,000	18,638	0.753
Special Parks and Recreation	11,681		4,000		7,900		
Service Program for the Elderly	53,720	2.071	53,720	2.024	53,720	39,018	1.577
Special Highway	60,200						
Rural Fire Equipment Reserve	14,000						
County Equipment Reserve	100,534						
County Building	9,678						
E-911	14,120		20,000		150,000		
ENTERPRISE:							
Solid Waste	3,446		4,000		120,000		
EXPENDABLE TRUST FUNDS:							
Prosecuting Attorney Training	355						
Special Auto	25,219						
Register of Deeds Technology	2,138						
Special Prosecutors Trust	0						
Diversion Fees	0						
Sheriff's Equipment Reserve	0						
Law Enforcement Trust	0						
Totals	4,826,975	111.301	4,669,466	103.746	5,940,540	2,561,182	103.537
Less: Transfers	62,727		4,222		1,000		
Net Expenditures	4,764,248		4,665,244		5,939,540		
Total Tax Levied	2,542,614		2,812,987		XXXXXXXXXX		
Assessed Valuation	22,844,488		27,114,170		24,737,112		

	Outstanding Indebtedness, January 1		
	2013	2014	2015
G O Bonds			
No-Fund Warrants			
Revenue Bonds			
Lease Purchase Principal	940,383	434,057	379,968
Totals	940,383	434,057	379,968

* Tax Rates are expressed in mills.

	Clerk		Governing Body				
Rural Fire District No. 1	101,398	5.000	102,560	5.000	134,620	101,089	5.000
Total Tax Levied	92,409		113,319		XXXXXXXXXX		
Assessed Valuation	18,481,760		22,663,730		20,218,687		

CERTIFICATE
 TO THE CLERK OF ELK, STATE OF KANSAS
 We, the undersigned, duly elected, qualified and acting officers of
 Elk, Kansas

STATE OF KANSAS
 City/County
 2016

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
 and (3) the amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

TABLE OF CONTENTS:			2016 ADOPTED BUDGET		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Adopted Budget		Page No			
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		3a			
Statement of Indebtedness		4			
Statement of Conditional Lease, etc.		5			
General	79-1946		1,981,918	539,783	
SPECIAL REVENUE:	79-1946	6			
Ambulance	65-6113	7	225,000	80,374	
Conservation District	2-1907b	8	12,000	8,600	
Election	25-2201a	8	38,027	21,028	
Economic Development	19-4102	9	45,000	-	
Employee Benefits	12-16,102	10	1,010,875	703,119	
Health	65-204	11	109,800	25,418	
Historical Society	19-2651	12	1,000	718	
Mental Health	19-4004	12	33,000	23,801	
Intellectual Disability	19-4004	13	23,000	16,469	
Noxious Weed	2-1318	13	53,900	38,183	
Road and Bridge	79-1947	14	1,940,000	996,549	
Special Alcohol	79-41a04	14	9,400		
Special Bridge	68-1135	15	91,000	49,484	
Special Liability	75-6110	15	35,000	18,638	
Special Parks and Recreation	79-41a04	16	7,900		
Service Program for the Elderly	12-1680	16	53,720	39,018	
Special Highway	68-590	17			
Rural Fire Equipment Reserve		17			
County Equipment Reserve	19-119	18			
County Building	19-15,116	18			
E-911	12-5301	19	150,000		
ENTERPRISE:					
Solid Waste	19-2661	19	120,000		
EXPENDABLE TRUST FUNDS:					
Prosecuting Attorney Training		20			
Special Auto	8-145	20			
Register of Deeds Technology		21			
Special Prosecutors Trust		21			
Diversion Fees		22			
Sheriff's Equipment Reserve		22			
Law Enforcement Trust		23			
Totals			5,940,540	2,561,182	
Rural Fire District No. 1	19-3601	24	134,620	101,089	
Publication					
Final Assessed Valuation					

List any resolution setting a fund levy limit:

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Assisted by:
 Schlotterbeck & Burns, LLC
 P O Box 832
 Chanute, Ks 66720
 (If not assisted, so state)

Attest: _____, 2015

 County Clerk

Page No. 1

 Governing Body

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>2,388,474</u>
2. Debt service levy in 2015 budget	-
3. Tax levy excluding debt service	<u>2,388,474</u>

2015 Valuation Information for Valuation Adjustments:

4. New Improvements for 2015	+ <u>154,800</u>
5. Increase in personal property for 2015	
5a. Personal Property 2015	+ <u>919,835</u>
5b. Personal Property 2014	- <u>965,719</u>
5c. Increase in personal property (5a minus 5b)	+ <u>(45,884)</u>
6. Valuation of property that has changed in use during 2015:	<u> </u>
7. Total valuation adjustment (Sum of 4, 5c, 6)	<u>108,916</u>
8. Total estimated July 1, 2015 valuation	<u>24,737,112</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>24,628,196</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>2,388,474</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>2,388,474</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>35,827</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	<u>2,424,301</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											
REVENUE BONDS: NONE											
TEMPORARY NOTES:											
NO FUND WARRANTS: NONE											
Total No Fund Warrants			0	0	0		0	0	0	0	0

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
2 Graders	10/7/2013	36	3.0	221,000	148,174	77,582	77,582
2 John Deere Graders	5/9/2010	60	3.29	269,324	57,420	59,311	
120 M Cat Grader	4/23/2012	60	3.2	92,718	57,374	20,361	20,361
JD Excavator	4/24/2014	36	2.95	117,000	117,000	41,548	41,548
2 Graders	6/11/2015	60	2.95	256,006			55,826
Totals				956,048	379,968	198,802	195,317

* If you are merely leasing/renting with no intent to purchase, do not 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 Commissioners				
Personal Services		32,486	32,400	33,375
Contractual Services			1,000	1,000
Commodities		300	300	300
Capital Outlay				
Total County Commissioners		32,786	33,700	34,675
County Clerk				
Personal Services		48,919	59,230	59,664
Contractual Services		2,742	2,400	2,300
Commodities		622	400	750
Capital Outlay			2,620	1,300
Reimbursed Expense		(324)		
Total County Clerk		51,959	64,650	64,014
County Treasurer				
Personal Services		49,128	52,000	61,500
Contractual Services		4,458		3,200
Commodities		1,691		1,200
Capital Outlay				
Total County Treasurer		55,277	52,000	65,900
County Attorney				
Personal Services		59,355	63,040	66,010
Contractual Services		3,365	3,015	4,228
Commodities		1,620	400	500
Capital Outlay			2,036	2,000
Reimbursed Expense				
Total County Attorney		64,340	68,491	72,738
Register of Deeds				
Personal Services		41,756	49,540	65,000
Contractual Services		2,145	1,500	2,000
Commodities		246	400	400
Capital Outlay		15,703	10,000	3,000
Employee Benefits				
Total Register of Deeds		59,850	61,440	70,400
District Court				
Contractual Services		47,679	67,215	68,665
Commodities		1,969	1,000	2,000
Capital Outlay			1,785	2,000
Reimbursed Expense		(103)		
Total District Court		49,545	70,000	72,665
Courthouse General				
Personal Services				
Contractual Services		174,728	96,800	120,000
Commodities		28,862	6,000	8,000
Capital Outlay		2,801	5,000	5,000
Reimbursed Expense		(2,644)		
Total Courthouse General		203,747	107,800	133,000
Maintenance				
Personal Services		38,479	48,000	53,000
Contractual Services		9,368	15,000	15,000
Commodities		23,813	22,500	22,500
Capital Outlay		336		
Reimbursed Expense				
Total Maintenance		71,996	85,500	90,500
County Appraiser				
Personal Services		73,773	81,000	89,000
Contractual Services		39,533	44,000	44,000
Commodities		3,004	4,000	4,000
Capital Outlay		791	1,000	1,000
Reimbursed Expense		(1,051)		
Total County Appraiser		116,050	130,000	138,000
County Counselor				
Contractual Services			16,200	16,700
Airport				
Contractual Services				20,000
County Sheriff				
Personal Services		286,000	281,149	288,516
Contractual Services		31,953	16,944	33,729
Commodities		33,549	58,669	73,033
Capital Outlay		652	14,238	31,688
Reimbursed Expense		(3,785)		
Total County Sheriff		348,369	371,000	426,966
Emergency Preparedness				

Adopted Budget AMBULANCE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		1,468	951	7,968
Revenues:				
Ad Valorem Tax		68,156	100,335	XXXXXXXXXX
Delinquent Tax		1,471	686	1,003
Motor Vehicle Tax		7,358	7,547	9,518
16/20 M Vehicle Tax			1,526	1,902
Recreational Vehicle Tax		128	112	155
Commercial Vehicle Tax		297	563	410
Water Craft Tax			100	77
In Lieu of Tax (I.R.B.)		78	148	200
Service Fees		128,855	124,000	125,000
Other		2,828		
Operating Transfer In - General		5,500		
TOTAL RECEIPTS		214,671	235,017	138,265
RESOURCES AVAILABLE		216,139	235,968	146,233
Expenditures:				
Personal Services		189,932	197,000	189,000
Contractual Services		10,081	13,000	13,500
Commodities		17,044	18,000	22,500
Capital Outlay				
Reimbursed Expense		(1,869)		
Transfer to County Equipment Reserve				
TOTAL EXPENDITURES		215,188	228,000	225,000
Unreserved Fund Balance, December 31		951	7,968	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	225,000
			TAX REQUIRED	78,767
			Delinquency Computation [See Instructions]	1,607
			Amount of 2015 Tax to be Levied	80,374

Adopted Budget CONSERVATION DISTRICT FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		90	313	1,983
Revenues:				
Ad Valorem Tax		10,589	12,011	XXXXXXXXXX
Delinquent Tax		247	106	120
Motor Vehicle Tax		1,298	1,173	1,140
16/20 M Vehicle Tax			237	228
Recreational Vehicle Tax		23	17	19
Commercial Vehicle Tax		54	87	49
Water Craft Tax			16	9
In Lieu of Tax (I.R.B.)		12	23	24
Other				
TOTAL RECEIPTS		12,223	13,670	1,589
RESOURCES AVAILABLE		12,313	13,983	3,572
Expenditures:				
Personal Services				
Contractual Services		12,000	12,000	12,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		12,000	12,000	12,000
Unreserved Fund Balance, December 31		313	1,983	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				12,000
TAX REQUIRED				8,428
Delinquency Computation [See Instructions]				172
Amount of 2015 Tax to be Levied				8,600

Adopted Budget ELECTION FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		6,075	6,584	11,406
Revenues:				
Ad Valorem Tax		39,736	45,491	XXXXXXXXXX
Delinquent Tax		501	404	455
Motor Vehicle Tax		2,645	4,445	4,315
16/20 M Vehicle Tax			899	862
Recreational Vehicle Tax		46	66	70
Commercial Vehicle Tax		111	331	186
Water Craft Tax			59	35
In Lieu of Tax (I.R.B.)		46	87	91
Other				
TOTAL RECEIPTS		43,085	51,782	6,014
RESOURCES AVAILABLE		49,160	58,366	17,420
Expenditures:				
Personal Services		17,568	17,880	17,027
Contractual Services		21,979	9,880	12,000
Commodities		1,553	14,200	2,500
Capital Outlay			5,000	1,500
Reimbursed Expense		(3,524)		
Operating Transfer Out - Equip Reserve		5,000		5,000
TOTAL EXPENDITURES		42,576	46,960	38,027
Unreserved Fund Balance, December 31		6,584	11,406	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				38,027
TAX REQUIRED				20,607
Delinquency Computation [See Instructions]				421
Amount of 2015 Tax to be Levied				21,028

Adopted Budget ECONOMIC DEVELOPMENT FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		13,955	36,135	41,047
Revenues:				
Ad Valorem Tax		19,809	0	XXXXXXXXXX
Delinquent Tax		459	199	0
Motor Vehicle Tax		2,435	4,000	3,500
16/20 M Vehicle Tax			444	453
Recreational Vehicle Tax		42	33	
Commercial Vehicle Tax		103	164	
Water Craft Tax			29	
In Lieu of Tax (I.R.B.)		23	43	
Other				
TOTAL RECEIPTS		22,871	4,912	3,953
RESOURCES AVAILABLE		36,826	41,047	45,000
Expenditures:				
Personal Services				
Contractual Services		691		45,000
Commodities				
Capital Outlay				
Reimbursed Expense				
Operating Transfer Out - Spec Equip Rsrv				
TOTAL EXPENDITURES		691	0	45,000
Unreserved Fund Balance, December 31		36,135	41,047	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				45,000
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2015 Tax to be Levied				0

Adopted Budget EMPLOYEE BENEFITS FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		106,460	158,123	200,515
Revenues:				
Ad Valorem Tax		863,970	917,501	XXXXXXXXXX
Delinquent Tax		18,766	8,713	9,175
Motor Vehicle Tax		102,410	95,924	87,031
16/20 M Vehicle Tax			19,400	17,392
Recreational Vehicle Tax		1,781	1,421	1,420
Commercial Vehicle Tax		4,378	7,150	3,751
Water Craft Tax			1,273	703
In Lieu of Tax (I.R.B.)		989	1,885	1,831
Other				
TOTAL RECEIPTS		992,294	1,053,267	121,303
RESOURCES AVAILABLE		1,098,754	1,211,390	321,818
Expenditures:				
Health Insurance		631,244	687,125	687,125
KPERS		125,749	135,600	135,600
Life Insurance		2,774	3,150	3,150
Social Security		93,370	115,500	115,500
Unemployment		6,107	17,000	17,000
Workmen's Compensation		89,605	52,500	52,500
Other				
Reimbursed Expense		(8,218)		
TOTAL EXPENDITURES		940,631	1,010,875	1,010,875
Unreserved Fund Balance, December 31		158,123	200,515	XXXXXXXXXX
				Non-Appropriated Balance
				Total Expenditures and Non-Appropriated Balance
				TAX REQUIRED
				Delinquency Computation [See Instructions]
				Amount of 2015 Tax to be Levied

Adopted Budget HEALTH FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		68,965	51,310	18,405
Revenues:				
Ad Valorem Tax		21,418	28,990	XXXXXXXXXX
Delinquent Tax		1,069	209	290
Motor Vehicle Tax		2,668	2,307	2,751
16/20 M Vehicle Tax			466	550
Recreational Vehicle Tax		99	34	45
Commercial Vehicle Tax		236	172	119
Water Craft Tax			31	22
In Lieu of Tax (I.R.B.)		24	45	58
State Grants and FFA		29,336	24,000	17,500
Service Fees		19,153	17,141	9,500
PILOT - Windfarm				35,650
TOTAL RECEIPTS		74,003	73,395	66,485
RESOURCES AVAILABLE		142,968	124,705	84,890
Expenditures:				
Personal Services		77,112	78,000	82,000
Contractual Services		10,314	28,300	6,200
Commodities		26,260		19,600
Capital Outlay				2,000
Employee Benefits				
Reimbursed Expense		(22,028)		
Transfer Out - Co Equipment Reserve				
TOTAL EXPENDITURES		91,658	106,300	109,800
Unreserved Fund Balance, December 31		51,310	18,405	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	109,800
			TAX REQUIRED	24,910
			Delinquency Computation [See Instructions]	508
			Amount of 2015 Tax to be Levied	25,418

Adopted Budget HISTORICAL SOCIETY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		19	43	164
Revenues:				
Ad Valorem Tax		885	983	XXXXXXXXXX
Delinquent Tax		21	9	10
Motor Vehicle Tax		110	98	94
16/20 M Vehicle Tax			20	19
Recreational Vehicle Tax		2	1	2
Commercial Vehicle Tax		5	7	4
Water Craft Tax			1	1
In Lieu of Tax (I.R.B.)		1	2	2
Other				
TOTAL RECEIPTS		1,024	1,121	132
RESOURCES AVAILABLE		1,043	1,164	296
Expenditures:				
Personal Services				
Contractual Services		1,000	1,000	1,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		1,000	1,000	1,000
Unreserved Fund Balance, December 31		43	164	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,000
TAX REQUIRED				704
Delinquency Computation [See Instructions]				14
Amount of 2015 Tax to be Levied				718

Adopted Budget MENTAL HEALTH FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		131	549	5,288
Revenues:				
Ad Valorem Tax		28,982	33,189	XXXXXXXXXX
Delinquent Tax		656	292	332
Motor Vehicle Tax		3,535	3,214	3,148
16/20 M Vehicle Tax			650	629
Recreational Vehicle Tax		62	48	51
Commercial Vehicle Tax		150	240	136
Water Craft Tax			43	25
In Lieu of Tax (I.R.B.)		33	63	66
Other				
TOTAL RECEIPTS		33,418	37,739	4,387
RESOURCES AVAILABLE		33,549	38,288	9,675
Expenditures:				
Personal Services				
Contractual Services		33,000	33,000	33,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		33,000	33,000	33,000
Unreserved Fund Balance, December 31		549	5,288	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				33,000
TAX REQUIRED				23,325
Delinquency Computation [See Instructions]				476
Amount of 2015 Tax to be Levied				23,801

Adopted Budget INTELLECTUAL DISABILITY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		1,072	783	3,823
Revenues:				
Ad Valorem Tax		19,695	22,958	XXXXXXXXXX
Delinquent Tax		462	198	230
Motor Vehicle Tax		2,392	2,178	2,178
16/20 M Vehicle Tax			440	435
Recreational Vehicle Tax		42	32	36
Commercial Vehicle Tax		98	162	94
Water Craft Tax			29	18
In Lieu of Tax (I.R.B.)		22	43	46
Other				
TOTAL RECEIPTS		22,711	26,040	3,037
RESOURCES AVAILABLE		23,783	26,823	6,860
Expenditures:				
Personal Services				
Contractual Services		23,000	23,000	23,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		23,000	23,000	23,000
Unreserved Fund Balance, December 31		783	3,823	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				23,000
TAX REQUIRED				16,140
Delinquency Computation [See Instructions]				329
Amount of 2015 Tax to be Levied				16,469

Adopted Budget NOXIOUS WEED FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		426	6,688	11,320
Revenues:				
Ad Valorem Tax		35,405	39,034	XXXXXXXXXX
Delinquent Tax		393	359	390
Motor Vehicle Tax		1,154	3,955	3,703
16/20 M Vehicle Tax			800	740
Recreational Vehicle Tax		20	59	60
Commercial Vehicle Tax		32	295	160
Water Craft Tax			52	30
In Lieu of Tax (I.R.B.)		41	78	78
Other				
TOTAL RECEIPTS		37,045	44,632	5,161
RESOURCES AVAILABLE		37,471	51,320	16,481
Expenditures:				
Personal Services		2,059	4,800	16,600
Contractual Services		6,353	500	5,100
Commodities		63,233	64,700	62,200
Capital Outlay				
Reimbursed Expense		(40,862)	(30,000)	(30,000)
Operting Transfer to Spec Equipment				
TOTAL EXPENDITURES		30,783	40,000	53,900
Unreserved Fund Balance, December 31		6,688	11,320	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				53,900
TAX REQUIRED				37,419
Delinquency Computation [See Instructions]				764
Amount of 2015 Tax to be Levied				38,183

Adopted Budget ROAD AND BRIDGE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		58,630	252,750	371,123
Revenues:				
Ad Valorem Tax		1,036,270	1,208,569	XXXXXXXXXX
Delinquent Tax		21,259	10,487	12,086
Motor Vehicle Tax		121,341	115,459	114,642
16/20 M Vehicle Tax			23,351	22,909
Recreational Vehicle Tax		2,108	1,711	1,871
Commercial Vehicle Tax		5,385	8,607	4,940
Water Craft Tax			1,532	926
In Lieu of Tax (I.R.B.)		1,190	2,269	2,411
Special City and County Highway		192,707	181,188	182,474
Windfarm PILOT		250,000	250,000	250,000
State Grants		299,822		
Federal Financial Assistance		188,210		
Other		2,675		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		2,120,967	1,803,173	592,259
RESOURCES AVAILABLE		2,179,597	2,055,923	963,382
Expenditures:				
Maintenance				
Personal Services		409,237	420,000	430,000
Contractual Services		262,821	105,300	150,000
Commodities		1,186,192	874,500	900,000
Capital Outlay		75,365	305,000	220,000
Employee Benefits				
Reimbursed Expense		(6,768)	(20,000)	(10,000)
Capital Project				250,000
Transfer to Special Machinery				
Transfer to Special Highway				
TOTAL EXPENDITURES		1,926,847	1,684,800	1,940,000
Unreserved Fund Balance, December 31		252,750	371,123	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,940,000
TAX REQUIRED				976,618
Delinquency Computation [See Instructions]				19,931
Amount of 2015 Tax to be Levied				996,549

Adopted Budget SPECIAL ALCOHOL FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1			0	3,000
Revenues:				
Local Alcoholic Liquor Tax		54	5,500	6,400
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		5,447	5,500	6,400
RESOURCES AVAILABLE		5,447	5,500	9,400
Expenditures:				
Personal Services				
Contractual Services		5,447	2,500	9,400
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		5,447	2,500	9,400
Unreserved Fund Balance, December 31		0	3,000	0

Adopted Budget SPECIAL BRIDGE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		9,678	0	35,233
Revenues:				
Ad Valorem Tax			53,117	XXXXXXXXXX
Delinquent Tax			457	531
Motor Vehicle Tax			5,027	5,039
16/20 M Vehicle Tax			1,017	1,007
Recreational Vehicle Tax			74	82
Commercial Vehicle Tax			375	217
Water Craft Tax			67	41
In Lieu of Tax (I.R.B.)			99	106
Other				250
TOTAL RECEIPTS		0	60,233	7,273
RESOURCES AVAILABLE		9,678	60,233	42,506
Expenditures:				
Personal Services				
Contractual Services				
Commodities				
Capital Outlay		9,678	25,000	91,000
Reimbursed Expense				
TOTAL EXPENDITURES		9,678	25,000	91,000
Unreserved Fund Balance, December 31		0	35,233	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				91,000
TAX REQUIRED				48,494
Delinquency Computation [See Instructions]				990
Amount of 2015 Tax to be Levied				49,484

Adopted Budget SPECIAL LIABILITY FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Budget Year 2016
Unreserved Fund Balance, January 1		12,839	16,288	13,094
Revenues:				
Ad Valorem Tax		27,205	27,528	XXXXXXXXXX
Delinquent Tax		483	275	275
Motor Vehicle Tax		2,219	3,023	2,612
16/20 M Vehicle Tax			611	522
Recreational Vehicle Tax		39	45	43
Commercial Vehicle Tax		86	225	113
Water Craft Tax			40	21
In Lieu of Tax (I.R.B.)		31	59	55
Other		600		
TOTAL RECEIPTS		30,663	31,806	3,641
RESOURCES AVAILABLE		43,502	48,094	16,735
Expenditures:				
Personal Services				
Contractual Services		27,214	35,000	35,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		27,214	35,000	35,000
Unreserved Fund Balance, December 31		16,288	13,094	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				35,000
TAX REQUIRED				18,265
Delinquency Computation [See Instructions]				373
Amount of 2015 Tax to be Levied				18,638

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		6,234	0	1,500
Revenues:				
Local Alcoholic Liquor Tax		5,447	5,500	6,400
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		5,447	5,500	6,400
RESOURCES AVAILABLE		11,681	5,500	7,900
Expenditures:				
Personal Services				
Contractual Services		11,681	4,000	7,900
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		11,681	4,000	7,900
Unreserved Fund Balance, December 31		0	1,500	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		566	939	8,372
Revenues:				
Ad Valorem Tax		46,908	53,781	XXXXXXXXXX
Delinquent Tax		1,045	473	538
Motor Vehicle Tax		5,739	5,209	5,102
16/20 M Vehicle Tax			1,054	1,019
Recreational Vehicle Tax		100	77	83
Commercial Vehicle Tax		247	388	220
Water Craft Tax			69	41
In Lieu of Tax (I.R.B.)		54	102	107
Other				
TOTAL RECEIPTS		54,093	61,153	7,110
RESOURCES AVAILABLE		54,659	62,092	15,482
Expenditures:				
Personal Services				
Contractual Services		53,720	53,720	53,720
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		53,720	53,720	53,720
Unreserved Fund Balance, December 31		939	8,372	XXXXXXXXXX

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	53,720
TAX REQUIRED	38,238
Delinquency Computation [See Instructions]	780
Amount of 2015 Tax to be Levied	39,018

SPECIAL HIGHWAY FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		60,200
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		60,200
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		60,200
Reimbursed Expense		
TOTAL EXPENDITURES		60,200
Unreserved Fund Balance, December 31		0

RURAL FIRE EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		45,411
Revenues:		
Operating Transfer In - RFD No 1		2,000
Other		
TOTAL RECEIPTS		2,000
RESOURCES AVAILABLE		47,411
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		14,000
Reimbursed Expense		
TOTAL EXPENDITURES		14,000
Unreserved Fund Balance, December 31		33,411

COUNTY EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		202,037
Revenues:		
Operating Transfers In		
General		48,100
Election		5,000
Other		
TOTAL RECEIPTS		53,100
RESOURCES AVAILABLE		255,137
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		100,534
Reimbursed Expense		
TOTAL EXPENDITURES		100,534
Unreserved Fund Balance, December 31		154,603

COUNTY BUILDING FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		9,678
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		9,678
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		9,678
Reimbursed Expense		
TOTAL EXPENDITURES		9,678
Unreserved Fund Balance, December 31		0

Adopted Budget E-911 FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1		45,845	81,563	106,563
Revenues:				
Emergency Telephone Tax		49,825	45,000	45,000
Donations				
Other		13		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		49,838	45,000	45,000
RESOURCES AVAILABLE		95,683	126,563	151,563
Expenditures:				
Personal Services				
Contractual Services		14,120	20,000	20,000
Commodities				
Capital Outlay				130,000
Reimbursed Expense				
TOTAL EXPENDITURES		14,120	20,000	150,000
Unreserved Fund Balance, December 31		81,563	106,563	1,563

Adopted Budget SOLID WASTE FUND	Code	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unreserved Fund Balance, January 1		89,630	97,189	113,189
Revenues:				
Service Fees		11,005	20,000	7,000
Contingency Fees				
Tipping Fees				
Other				
Landfill Collection				
State Grant				
TOTAL RECEIPTS		11,005	20,000	7,000
RESOURCES AVAILABLE		100,635	117,189	120,189
Expenditures:				
Personal Services				
Contractual Services				
Commodities		3,446	4,000	120,000
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		3,446	4,000	120,000
Unreserved Fund Balance, December 31		97,189	113,189	189

PROSECUTING ATTORNEY TRAINING FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		411
Revenues:		
Officer Fees		430
Other		
TOTAL RECEIPTS		430
RESOURCES AVAILABLE		841
Expenditures:		
Personal Services		
Contractual Services		355
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		355
Unreserved Fund Balance, December 31		486

SPECIAL AUTO FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		2,100
Revenues:		
Officer Fees		27,575
Other		147
TOTAL RECEIPTS		27,722
RESOURCES AVAILABLE		29,822
Expenditures:		
Personal Services		17,190
Contractual Services		3,181
Commodities		2,730
Capital Outlay		
Reimbursed Expense		(9)
Transfer to Co General Fund		2,127
TOTAL EXPENDITURES		25,219
Unreserved Fund Balance, December 31		4,603

REGISTER OF DEEDS TECHNOLOGY FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		25,447
Revenues:		
Officer Fees		3,380
Other		
TOTAL RECEIPTS		3,380
RESOURCES AVAILABLE		28,827
Expenditures:		
Personal Services		1,025
Contractual Services		
Commodities		1,113
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		2,138
Unreserved Fund Balance, December 31		26,689

SPECIAL PROSECUTORS TRUST FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		1,389
Revenues:		
Officer Fees		901
Other		
TOTAL RECEIPTS		901
RESOURCES AVAILABLE		2,290
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		2,290

DIVERSION FEES FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		6,189
Revenues:		
Officer Fees		905
Other		
TOTAL RECEIPTS		905
RESOURCES AVAILABLE		7,094
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		7,094

SHERIFF'S EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		9,248
Revenues:		
Officer Fees		4,103
Other		
TOTAL RECEIPTS		4,103
RESOURCES AVAILABLE		13,351
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		13,351

LAW ENFORCEMENT TRUST FUND	Code	Prior Year Actual 2014
Unreserved Fund Balance, January 1		4,219
Revenues:		
Officer Fees		488
Other		
TOTAL RECEIPTS		488
RESOURCES AVAILABLE		4,707
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		4,707

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

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>113,319</u>
2. Debt service levy in 2015 budget	- <u>0</u>
3. Tax levy excluding debt service	<u>113,319</u>
2015 Valuation Information for Valuation Adjustments:	
4. New improvements for 2015	+ <u>0</u>
5. Increase in personal property for 2015	
5a. Personal Property 2015	+ <u>757,680</u>
5b. Personal Property 2014	- <u>795,147</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
6. Valuation of property that has changed in use during 2015:	<u>0</u>
7. Total valuation adjustment (Sum of 4, 5c, 6d & 7)	<u>0</u>
8. Total estimated July 1, 2015 valuation	<u>20,218,687</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>20,218,687</u>
10. Factor for increase (7 divided by 9)	<u>0.000000</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. Maximum tax levy, excluding debt service, without ordinance or resolution (3 plus 11)	\$ <u>113,319</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>113,319</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>1,700</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication' (14 plus 16)	<u><u>115,018</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	113,319	7,749	139	2,133
		0	0	0
		0	0	0
Totals	113,319	7,749	139	2,133

0.068382389

MVT Factor

0.00122663

RVT Factor

0.018823027

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		3,283	4,030	23,999
Revenues:				
Ad Valorem Tax		92,611	111,336	XXXXXXXXXX
Delinquent Tax		1,422	1,247	1,133
Motor Vehicle Tax		7,647	7,751	7,749
Recreational Vehicle Tax		146	109	139
16/20 M Vehicle Tax			2,086	2,133
Payment In Lieu of Tax		319		0
Watercraft Tax				75
Commercial Vehicle Tax				325
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		102,145	122,529	11,554
RESOURCES AVAILABLE		105,428	126,559	35,553
Expenditures:				
Personal Services		16,400	17,000	17,000
Contractual Services		14,916	15,000	15,000
Commodities		61,353	15,000	15,000
Employee Benefits		6,745	55,560	55,560
Reimbursed Expense		(16)		32,060
Transfer to RFD Equip Reserve		2,000		
TOTAL EXPENDITURES		101,398	102,560	134,620
Unreserved Fund Balance, December 31		4,030	23,999	XXXXXXXXXX
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	134,620
			TAX REQUIRED	99,067
			Delinquency Computation [See Instructions]	2,022
			Amount of 2015 Tax to be Levied	101,089

5.000