

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Chautauqua County, Kansas

Management is responsible for the accompanying historical financial statements of the Chautauqua County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Chautauqua County, Kansas, for the years ending December 31, 2019 and 2020, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

August 5, 2019

Certificate

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

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 2020; and
(3) the amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Certificate - Special Districts		1a			
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease Purchases		6			
Fund	K.S.A.				
General	79-1946	7	715,988	152,090	
Special Purpose Funds:					
Appraiser's Cost	19-436	8	140,000	122,986	
Election	25-2201a	8	72,000	63,170	
Emergency Phone Equipment		9	75,000		
Employee Benefits	12-16,102	9	1,300,000	955,747	
Fair	2-129	10	10,000	8,999	
Health	65-204	10	338,000	148,725	
Intellectual Disabilities	19-4004	11	20,000	18,005	
Law Enforcement/EMS		12	921,240	801,009	
Mental Health	19-4004	13	30,000	26,984	
Noxious Weed	2-1318	13	72,655	14,284	
Road and Bridge	68-1103	14	1,196,565	770,588	
Service Program for the Elderly	12-1680	15	43,965	39,796	
Special Alcohol	79-41a04	15	3,996		
Special Bridge	65-1135	16	181,200	93,043	
Special Parks and Recreation	79-41a04	16	1,975		
Bond and Interest Funds:					
Jail Bond and Interest		17	214,590		
No Fund Warrants	79-2938	17	24,685	-	
Business Funds:					
Solid Waste	65-3410	18	315,000		
Non Budgeted Funds A		19			
Non Budgeted Funds B		20			
Non Budgeted Funds C		21			
Non Budgeted Funds D		22			
Totals		XXXXXX	5,676,859	3,215,426	
Budget Summary		32			
Budget Summary - Other		33			
Neighborhood Revitalization Rebate		---			
Election required? (To levy more than the computed tax limit, an election must be held)			No		County Clerk's Use Only
					November 1, 2019 Total Assessed Valuation

Assisted by:
Rodney M. Burns, CPA, LLC
P O Box 832
Chanute, Ks 66720

Attest: _____, 2019

County Clerk

Governing Body

Certificate (2)

Other County Special District Funds:	2020 ADOPTED BUDGET					
	K.S.A.	Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Rural Fire District No. 1	19-3610	23	29,482	26,255		
Rural Fire District No. 2	19-3610	24	17,817	16,376		
Rural Fire District No. 3	19-3610	25	18,608	16,385		
Rural Fire District No. 4	19-3610	26	38,708	34,020		
Rural Fire District No. 5	19-3610	27	7,447	6,774		
Rural Fire District No. 6	19-3610	28	5,332	4,474		
Rural Fire District No. 8	19-3610	29	12,262	10,046		
Ambulance District No. 1	65-6113	30	53,672	46,610		
Ambulance District No. 2	65-6113	31	179,984	158,254		
Round Mound Cemetery #1	17-1330	-	17,643	10,962		
Peru Cemetery #2	17-1330	-	17,782	7,111		
Fairview-Niotaze Cemetery #3	17-1330	-	17,435	6,829		
Lafayette Cemetery #4	17-1330	-	35,372	8,478		
Caneyville Cemetery #5	17-1330	-	8,114	3,222		
Salt Creek Cemetery #6	17-1330	-	13,261	3,119		
Hendricks Cemetery #7	17-1330	-	5,803	5,296		
Riley-Washington Cemetery #8	17-1330	-	4,048	3,560		
Sedan-Greenwood Cemetery #9	17-1330	-	28,672	22,829		
Elgin Cemetery #10	17-1330	-	10,846	6,338		
Center Cemetery #11	17-1330	-	7,583	3,947		
Oak Hill-Chautauqua Cemetery #13	17-1330	-	20,166	5,498		
El Cado Cemetery #14	17-1330	-	11,584	2,224		

Chautauqua County

Computation to Determine Limit for 2020

		Amount of Levy	
1)	Total Tax Levy Amount (Dollars) in 2019 Budget	+	\$ 3,594,692
2)	Other tax entity levy in 2019 budget	-	\$ -
	Other tax entity levy in 2019 budget	-	\$ -
3)	Net Tax Levy	\$	3,594,692
<u>2020 Percentage Adjustments</u>			
4)	New Improvement for 2019	+	130,791
5)	Increase in personal property for 2019		
	5a. Personal property 2019	+	3,218,808
	5a. Personal property 2018	-	3,106,623
	5c. Increase in personal property (5a minus 5b)	+	112,185
			(Use Only if > 0)
6)	Valuation of property that has changed in use during 2019	+	53,949
7)	Expiration of Property Tax Abatements	+	
8)	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9)	Total valuation adjustment (sum of 4, 5c, 6d, 6, 7, & 8)		296,925
10)	Total estimated valuation July 1, 2019		33,113,742
11)	Percentage adjustment factor - Line 9 / (Line 10 - Line 9)		0.904795%
12)	Percentage adjustment increase (11 times 3)	+	\$ 32,525
13)	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
14)	Consumer Price Index adjustments (line 3 times Line 13)	\$	53,920
15)	Total Percentage Adjustments (Line 12 plus Line 14)	\$	86,445

Chautauqua County

2020 Revenue Adjustments

16)	Property tax revenues for debt service in the 2020 budget:		+	-
	Property tax revenues for debt service in the 2019 budget:		-	-
	Increase property tax revenues spent on debt service			-
17)	Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	-
	(Obligations must have incurred prior to July 1, 2016)			
	(Do not include amounts already reported in debt service levy)			
	Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	-
	Increase in property tax revenues spent on public building commission and lease payments			-
18)	Property tax revenues spent on special assessments in 2020 budget:		+	
	(Do not include amounts already reported in debt service levy)			
19)	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	
20)	Property tax revenues spent on federal or state mandates (effective after June 30, 2015)		+	
	and loss of funding from federal sources after January 1, 2017 in the 2020 budget:			
21)	Property tax revenues spent on expenses related to disasters or Federal Emergency in the 2020 budget:		+	
22)	Law enforcement expenses - 2020 budget		+	731,519
	Law enforcement expenses - 2019 budget		-	741,519
	CPI Adjustment	1.50%	-	11,123
	Increased law enforcement expenses in 2020 budget:		+	-
	(Do not include building construction or remodeling costs)			
23)	Fire protection expenses - 2020 budget		+	-
	Fire protection expenses - 2019 budget		-	-
	CPI Adjustment	1.50%	-	-
	Increased fire protection expenses in 2020 budget:		+	-
	(Do not include building construction or remodeling costs)			
24)	Emergency medical expenses - 2020 budget		+	192,142
	Emergency medical expenses - 2019 budget		-	202,142
	CPI Adjustment	1.50%	-	3,032
	Increased emergency medical expenses in 2020 budget:		+	-
	(Do not include building construction or remodeling costs)			
25)	Total Revenue Adjustments			-

Chautauqua County

Levies on Behalf of Another Political or Governmental Subdivision

26)	Other tax entity levy - 2019 budget:	+	-
	Other tax entity levy - 2019 budget:	+	-
	Other tax entity levy - 2019 budget:	+	-
27)	Total Levies on Behalf of Another Political or Governmental Subdivision	+	-
28)	Total Computed Tax Levy		<u><u>3,681,137</u></u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	<u>3,109,365</u>	
2017 Tax Levy (Less Levy for other Governmental Units)	<u>3,414,949</u>	No Decline
2018 Tax Levy (Less Levy for other Governmental Units)	<u>3,600,078</u>	No Decline
2019 Tax Levy (Less Levy for other Governmental Units)	<u>3,594,692</u>	Decline

Average Tax Levy (last three years)	<u>3,536,573</u>
CPI Adjustment of 0.015	<u>53,049</u>
Average Tax Levy Adjusted by CPI	<u>3,589,622</u>

2020 Tax Levy (Less Levy for other Governmental Units)	<u>3,215,426</u>
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Exemption from Election Requirement	<u>Yes</u>
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Other Tests - Lost Valuation Test

Assessed Valuation Loss	<u>-</u>
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2020 Tax Levy (Less Levy for other Governmental Units)	<u>3,215,426</u>
2019 Tax Levy (Less Levy for other Governmental Units)	<u>3,594,692</u>
Change in Levy	<u>(379,266)</u>

CPI Adjustment		<u>53,920</u>
2020 Mill Rate (Less Mills for other Governmental Units)	<u>94.173</u>	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>-</u>
Total Adjustment for Loss of Assessed Valuation		<u>53,920</u>

Exemption from Election Requirement	<u>Yes</u>
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Chautauqua County

Supporting Spreadsheet for Computation of Tax Limit for 2020 budget

	Debt Service		PBC Lease Payments		Law Enforcement		Fire Protection		Emergency Medical Services	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Law Enforcement/EMS Fund					741,519	731,519			202,142	192,142
Totals	-	-	-	-	741,519	731,519	-	-	202,142	192,142

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 1

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 25,527
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	25,527

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 16,157	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ 774,356	
5b. Personal Property 2018	- 776,155	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	17,467	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	33,624	
8. Total estimated July 1, 2019 valuation	9,589,081	
9. Total valuation less valuation adjustment (8 minus 7)	9,555,457	
10. Factor for increase (7 divided by 9)	0.003519	
11. Amount of increase (10 times 3)	+ \$ 90	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 25,617	
13. Debt Service Levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	25,617	
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%	
16. Consumer Price Index adjustment (3 times 15)	638	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	26,255	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 2

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 15,757
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	15,757

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 14,060	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ 220,545	
5b. Personal Property 2018	- 153,108	
5c. Increase in personal property (5a minus 5b)	+ 67,437	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	10,187	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	91,684	
8. Total estimated July 1, 2019 valuation	6,526,150	
9. Total valuation less valuation adjustment (8 minus 7)	6,434,466	
10. Factor for increase (7 divided by 9)	0.014249	
11. Amount of increase (10 times 3)	+ \$ 225	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 15,982	
13. Debt Service Levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	15,982	
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%	
16. Consumer Price Index adjustment (3 times 15)	394	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	16,376	

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Computation to Determine Limit for 2020 Budget

Rural Fire District No. 3

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>15,861</u>
2. Debt service levy in 2019 budget	- <u> </u>
3. Tax levy excluding debt service	<u>15,861</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ <u>5,661</u>	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ <u>274,543</u>	
5b. Personal Property 2018	- <u>261,387</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>13,156</u>	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	<u>2,443</u>	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	<u>21,260</u>	
8. Total estimated July 1, 2019 valuation	<u>2,673,192</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>2,651,932</u>	
10. Factor for increase (7 divided by 9)	<u>0.008017</u>	
11. Amount of increase (10 times 3)	+ \$ <u>127</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u><u>15,988</u></u>	
13. Debt Service Levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u><u>15,988</u></u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>2.500%</u>	
16. Consumer Price Index adjustment (3 times 15)	<u>397</u>	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	<u><u>16,385</u></u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 4

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 32,974
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	<u>32,974</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 24,614	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ 954,987	
5b. Personal Property 2018	- 943,849	
5c. Increase in personal property (5a minus 5b)	+ 11,138	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	10,942	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	46,694	
8. Total estimated July 1, 2019 valuation	6,991,894	
9. Total valuation less valuation adjustment (8 minus 7)	6,945,200	
10. Factor for increase (7 divided by 9)	0.006723	
11. Amount of increase (10 times 3)	+ \$ 222	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 33,196	
13. Debt Service Levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	33,196	
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%	
16. Consumer Price Index adjustment (3 times 15)	824	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	34,020	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 5

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 6,555
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	<u>6,555</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 1,949	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ 97,410	
5b. Personal Property 2018	- 86,327	
5c. Increase in personal property (5a minus 5b)	+ 11,083	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	2,181	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	15,213	
8. Total estimated July 1, 2019 valuation	1,796,342	
9. Total valuation less valuation adjustment (8 minus 7)	1,781,129	
10. Factor for increase (7 divided by 9)	0.008541	
11. Amount of increase (10 times 3)	+ \$ 56	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 6,611	
13. Debt Service Levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	6,611	
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%	
16. Consumer Price Index adjustment (3 times 15)	164	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	6,775	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 6

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 4,255
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	4,255

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 37,888
5. Increase in personal property for 2019	
5a. Personal Property 2019	+ 119,737
5b. Personal Property 2018	- 111,317
5c. Increase in personal property (5a minus 5b)	+ 8,420
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	5,819
7. Total valuation adjustment (Sum of 4, 5c, & 6)	52,127
8. Total estimated July 1, 2019 valuation	2,017,288
9. Total valuation less valuation adjustment (8 minus 7)	1,965,161
10. Factor for increase (7 divided by 9)	0.026526
11. Amount of increase (10 times 3)	+ \$ 113
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 4,368
13. Debt Service Levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	4,368
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%
16. Consumer Price Index adjustment (3 times 15)	106
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	4,474

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 8

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 9,496
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	9,496

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 30,269
5. Increase in personal property for 2019	
5a. Personal Property 2019	+ 167,732
5b. Personal Property 2018	- 139,770
5c. Increase in personal property (5a minus 5b)	+ 27,962
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	4,054
7. Total valuation adjustment (Sum of 4, 5c, & 6)	62,285
8. Total estimated July 1, 2019 valuation	1,949,352
9. Total valuation less valuation adjustment (8 minus 7)	1,887,067
10. Factor for increase (7 divided by 9)	0.033006
11. Amount of increase (10 times 3)	+ \$ 313
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 9,809
13. Debt Service Levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	9,809
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%
16. Consumer Price Index adjustment (3 times 15)	237
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	10,046

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Ambulance District No. 1

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 45,066
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	45,066

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 14,148
5. Increase in personal property for 2019	
5a. Personal Property 2019	+ 426,805
5b. Personal Property 2018	- 435,333
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	20,227
7. Total valuation adjustment (Sum of 4, 5c, & 6)	34,375
8. Total estimated July 1, 2019 valuation	7,768,454
9. Total valuation less valuation adjustment (8 minus 7)	7,734,079
10. Factor for increase (7 divided by 9)	0.004445
11. Amount of increase (10 times 3)	+ \$ 200
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 45,266
13. Debt Service Levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	45,266
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%
16. Consumer Price Index adjustment (3 times 15)	1,127
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	46,393

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2020 Budget

Ambulance District No. 2

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 153,594
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	<u>153,594</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ <u>116,643</u>	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ <u>2,792,003</u>	
5b. Personal Property 2018	- <u>2,671,290</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>120,713</u>	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	<u>33,722</u>	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	<u>271,078</u>	
8. Total estimated July 1, 2019 valuation	<u>26,375,598</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>26,104,520</u>	
10. Factor for increase (7 divided by 9)	<u>0.010384</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1,595</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>155,189</u>	
13. Debt Service Levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>155,189</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>2.500%</u>	
16. Consumer Price Index adjustment (3 times 15)	<u>3,840</u>	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	<u>159,029</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2019 budgeted funds	Ad Valorem Levy tax year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M	Commercial	Water Craft
General	32,908	3,225	41	383	136	24
Appraiser's Cost	130,386	12,779	163	1,516	538	94
Election	61,083	5,987	77	710	252	44
Employee Benefits	1,030,581	101,006	1,291	11,985	4,256	744
Fair	8,987	881	11	105	37	6
Health	211,745	20,753	265	2,462	875	153
Intellectual Disabilities	17,781	1,743	22	207	73	13
Juvenile Detention Center	-	-	-	-	-	-
Law Enforcement/EMS	994,603	97,480	1,246	11,566	4,108	718
Mental Health	26,640	2,611	33	310	110	19
Noxious Weed	68,791	6,742	86	800	284	50
Road and Bridge	779,948	76,442	977	9,070	3,221	563
Service Program for the Elderly	37,258	3,652	47	433	154	27
Special Bridge	148,647	14,569	186	1,729	614	107
No Fund Warrants	50,722	4,971	64	590	209	37
Totals	3,600,080	352,841	4,509	41,866	14,867	2,599
County Treasurer's Motor Vehicle Estimate		352,840				
County Treasurer's Recreational Vehicle Estimate			4,511			
County Treasurer's 16/20M Vehicle Estimate				41,867		
County Treasurer's Commercial Vehicle Estimate					14,870	
County Treasurer's Water Craft Estimate						2,599
Motor Vehicle Tax Factor		0.098009				
Recreational Vehicle Tax Factor			0.001253			
16/20M Vehicle Tax Factor				0.011629		
Commercial Vehicle Tax Factor					0.00413	
Water Craft Tax Factor						0.000722

Chautauqua County

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2018	Current amount for 2019	Proposed amount for 2020	Transfers Authorized by Statute
Special Auto	General	4,249	2,000	2,000	KSA 8-145
No Fund Warrants	General	-	-	24,685	KSA 79-2958
General (Commissioners)	Special Equipment Reserve	42,622	-	-	KSA 19-119
General (Clerk)	Special Equipment Reserve	13,000	-	-	KSA 19-119
General (Treasurer)	Special Equipment Reserve	6,000	-	-	KSA 19-119
General (District Court)	Special Equipment Reserve	8,500	-	-	KSA 19-119
General (Human Resources)	Special Equipment Reserve	6,000	-	-	KSA 19-119
General (Emerg Preparedness)	Special Equipment Reserve	5,000	-	-	KSA 19-119
Appraiser's Cost	Special Equipment Reserve	40,000	-	-	KSA 19-119
Election	Special Equipment Reserve	18,000	-	-	KSA 19-119
Health	Special Equipment Reserve	378	-	-	KSA 19-119
Law Enforcement/EMS (Attorney)	Special Equipment Reserve	18,000	-	-	KSA 19-119
Law Enforcement/EMS (Sheriff)	Special Equipment Reserve	33,000	-	-	KSA 19-119
Law Enforcement/EMS (Jail)	Special Equipment Reserve	34,000	-	-	KSA 19-119
Law Enforcement/EMS (Dispatch)	Special Equipment Reserve	20,000	-	-	KSA 19-119
Road and Bridge	Special Machinery	120,000	-	-	KSA 68-141g
Diversion Fee Fund	Prosecuting Attorney Trust	1,635	-	-	Fund combination
	Total	370,384	2,000	26,685	
	Adjustments *	XXXXXXXXXXXXXXX	2,000	2,000	
	Adjusted Totals	370,384	-	24,685	

* Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Chautauqua County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
G.O. Sales Tax Bonds (Jail)	11/12/2010	10/10/2030	.00-3.95%	3,070,000	2,105,000	4/1/19		36,845			
						10/1/19	10/1/19	36,845	140,000		
						4/1/20				34,745	
						10/1/20	10/1/20			34,745	145,000
Total General Obligation Bonds				3,070,000	2,105,000			73,690	140,000	69,490	145,000
Revenue Bonds											
Total Revenue Bonds				-	-			-	-	-	-
Other Debt:											
Total Other Debt				-	-			-	-	-	-
Total Indebtedness				3,070,000	2,105,000			73,690	140,000	69,490	145,000

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

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

Chautauqua County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	264,104	246,150	177,294
Receipts:			
Ad Valorem Tax	31,638	268,905	XXXXXXXXXXXXXX
Delinquent Tax	30,289	632	5,378
Motor Vehicle Tax	116,557	3,323	3,225
Recreational Vehicle Tax	1,616	50	41
16/20 M Vehicle Tax	12,954	427	383
Commercial Vehicle Tax		301	136
Watercraft Tax	784	24	24
Payment in Lieu of Tax (I.R.B.)	898		-
Local Alcoholic Liquor Tax	1,622	1,570	1,816
Countywide Sales Tax	219,715	220,000	220,000
Mineral Production Tax			
Interest on Delinquent Taxes	49,231	50,000	50,000
Mortgage Registration Fees	6,400		
County Officer Fees	37,310	35,000	35,000
Close No Fund Warrants Fund			24,685
Housing of Out-of-County Prisoners	7,753		
Transfer From Special Auto	4,249	2,000	2,000
Neighborhood Revitalization Rebate			
Interest on Idle Funds	60,370	45,000	45,000
Miscellaneous	8,209	5,000	5,000
Total Receipts	589,595	632,232	392,688
Resources Available:	853,699	878,382	569,982
Expenditures:			
County Commission			
Personal Services	25,665	26,000	26,000
Contractual Services	43,794	60,000	60,000
Commodities	572	2,000	2,000
Capital Outlay		26,500	26,500
Transfer to Equipment Reserve	42,622		
Reimbursed Expenses	(1,776)		
Total County Commission	110,877	114,500	114,500

Chautauqua County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
County Clerk			
Personal Services	46,777	53,000	61,000
Contractual Services	12,804	20,000	15,000
Commodities	1,045	5,000	2,000
Capital Outlay			
Transfer to Equipment Reserve	13,000		
Reimbursed Expenses	(167)		
Total County Clerk	73,459	78,000	78,000
County Treasurer			
Personal Services	53,455	60,000	60,000
Contractual Services	19,840	19,500	19,500
Commodities	946	3,000	1,500
Capital Outlay		500	500
Transfer to Equipment Reserve	6,000		
Reimbursed Expenses	(50)		
Total County Treasurer	80,191	83,000	81,500
Register of Deeds			
Personal Services	53,912	55,000	55,000
Contractual Services	3,692	4,700	4,700
Commodities	1,176	2,700	2,700
Capital Outlay	5,626	1,700	1,700
Reimbursed Expenses	(2,240)		
Total Register of Deeds	62,166	64,100	64,100
District Court			
Contractual Services	17,968	28,750	18,700
Commodities	2,886	4,600	4,000
Capital Outlay	989	2,950	9,000
Transfer to Equipment Reserve	8,500		
Reimbursed Expenses	(1,659)		
Total District Court	28,684	36,300	31,700
Court Fees			
Contractual Services			25,000
Total Court Fees	-	-	25,000
Courthouse General			
Personal Services	31,741	35,000	35,000
Contractual Services	88,581	80,000	80,000
Commodities	8,394	20,000	20,000
Capital Outlay			
Reimbursed Expenses	(23,643)		
Total Courthouse General	105,073	135,000	135,000
County Counselor			
Personal Services	13,202	13,905	13,905
Contractual Services	957	300	300
Commodities	53	200	200
Capital Outlay			
Reimbursed Expenses			
Total County Counselor	14,212	14,405	14,405
Human Resources			
Personal Services	33,264	35,500	35,500
Contractual Services	5,213	10,500	10,000
Commodities	1,384	5,000	2,000
Capital Outlay		1,000	500
Transfer to Equipment Reserve	6,000		
Reimbursed Expenses			
Total Human Resources	45,861	52,000	48,000

See accompanying summary of significant forecast assumptions and accountants' compilation report

Chautauqua County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Indigent Unclaimed Burial/Coroner			
Contractual Services	21,365	23,000	23,000
Reimbursed Expenses	(6,546)		
Total Indigent Unclaimed Burial	14,819	23,000	23,000
County Building Maintenance			
Capital Outlay	6,029	30,000	30,000
Total County Building Maintenance	6,029	30,000	30,000
Emergency Preparedness			
Personal Services	17,052	23,451	23,451
Contractual Services	5,552	3,000	3,000
Commodities	4,790	4,082	4,082
Capital Outlay	3,500	5,500	5,500
Transfer to Equipment Reserve	5,000		
Reimbursed Expenses	(2,390)		
Total Emergency Preparedness	33,504	36,033	36,033
Animal Shelter	5,750	5,750	5,750
Historical Society/Genealogical Society	7,000	7,000	7,000
Conservation District	15,000	15,000	15,000
Rural Opportunity Zone	1,500	1,500	1,500
Economic Development	3,424	2,500	2,500
SART Testing		3,000	3,000
Total Expenditures	607,549	701,088	715,988
Unencumbered Cash Balance Dec 31	246,150	177,294	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			715,988
Tax Required			146,006
Delinquent Comp Rate: 4.00%			6,084
Amount of 2019 Ad Valorem Tax			152,090

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,820	7,019	3,025
Receipts:			
Ad Valorem Tax	125,578	115,904	XXXXXXXXXXXXXX
Delinquent Tax	4,367	2,503	2,318
Motor Vehicle Tax	15,196	13,168	12,779
Recreational Vehicle Tax	209	199	163
16/20 M Vehicle Tax	1,601	1,692	1,516
Commercial Vehicle Tax		1,193	538
Watercraft Tax	103	97	94
Payment in Lieu of Tax (I.R.B.)			-
Officer Fees	1,761	1,250	1,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	148,815	136,006	18,908
Resources Available:	159,635	143,025	21,933
Expenditures:			
Personal Services	76,333	90,000	90,000
Contractual Services	32,055	40,000	40,000
Commodities	4,228	5,000	5,000
Capital Outlay		5,000	5,000
Transfer to Equipment Reserve	40,000		
Total Expenditures	152,616	140,000	140,000
Unencumbered Cash Balance Dec 31	7,019	3,025	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			140,000
Tax Required			118,067
Delinquent Comp Rate: 4.00%			4,919
Amount of 2019 Ad Valorem Tax			122,986

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Election Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,383	5,069	3,064
Receipts:			
Ad Valorem Tax	58,830	61,163	XXXXXXXXXXXXXX
Delinquent Tax	1,915	1,173	1,223
Motor Vehicle Tax	7,140	6,169	5,987
Recreational Vehicle Tax	99	93	77
16/20 M Vehicle Tax	676	793	710
Commercial Vehicle Tax		559	252
Watercraft Tax	51	45	44
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	68,711	69,995	8,293
Resources Available:	74,094	75,064	11,357
Expenditures:			
Personal Services	19,987	22,000	32,000
Contractual Services	30,990	42,000	32,000
Commodities	392	8,000	8,000
Capital Outlay			
Transfer to Equipment Reserve	18,000		
Reimbursed Expenses	(344)		
Total Expenditures	69,025	72,000	72,000
Unencumbered Cash Balance Dec 31	5,069	3,064	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			72,000
Tax Required			60,643
Delinquent Comp Rate: 4.00%			2,527
Amount of 2019 Ad Valorem Tax			63,170

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Phone Equipment Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	59,676	44,417	25,000
Receipts:			
Emergency Telephone Tax	49,961	50,000	50,000
Miscellaneous			
Total Receipts	49,961	50,000	50,000
Resources Available:	109,637	94,417	75,000
Expenditures:			
Personal Services			
Contractual Services	65,809	65,000	70,000
Commodities	223	5,000	5,000
Capital Outlay			
Reimbursed Expenses	(812)	(583)	
Total Expenditures	65,220	69,417	75,000
Unencumbered Cash Balance Dec 31	44,417	25,000	-

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	409,377	319,212	243,291
Receipts:			
Ad Valorem Tax	992,580	995,510	XXXXXXXXXXXXXX
Delinquent Tax	34,859	19,787	19,910
Motor Vehicle Tax	107,040	104,079	101,006
Recreational Vehicle Tax	1,491	1,574	1,291
16/20 M Vehicle Tax	12,142	13,375	11,985
Commercial Vehicle Tax		9,433	4,256
Watercraft Tax	719	765	744
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	1,148,831	1,144,523	139,192
Resources Available:	1,558,208	1,463,735	382,483
Expenditures:			
Personal Services	1,256,915	1,220,444	1,300,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses	(17,919)		
Total Expenditures	1,238,996	1,220,444	1,300,000
Unencumbered Cash Balance Dec 31	319,212	243,291	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,300,000
Tax Required			917,517
Delinquent Comp Rate: 4.00%			38,230
Amount of 2019 Ad Valorem Tax			955,747

Chautauqua County

Adopted Budget Fair Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	870	1,011	164
Receipts:			
Ad Valorem Tax	8,654	7,852	XXXXXXXXXXXXXX
Delinquent Tax	317	173	157
Motor Vehicle Tax	1,030	908	881
Recreational Vehicle Tax	14	14	11
16/20 M Vehicle Tax	119	117	105
Commercial Vehicle Tax		82	37
Watercraft Tax	7	7	6
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	10,141	9,153	1,197
Resources Available:	11,011	10,164	1,361
Expenditures:			
Personal Services			
Contractual Services	10,000	10,000	10,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	10,000	10,000	10,000
Unencumbered Cash Balance Dec 31	1,011	164	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,000
Tax Required			8,639
Delinquent Comp Rate: 4.00%			360
Amount of 2019 Ad Valorem Tax			8,999

Chautauqua County

Adopted Budget Health Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	185,214	184,580	88,000
Receipts:			
Ad Valorem Tax	203,943	135,804	XXXXXXXXXXXXXX
Delinquent Tax	5,040	4,066	2,716
Motor Vehicle Tax	14,030	21,384	20,753
Recreational Vehicle Tax	194	323	265
16/20 M Vehicle Tax	1,611	2,748	2,462
Commercial Vehicle Tax		1,938	875
Watercraft Tax	93	157	153
Payment in Lieu of Tax (I.R.B.)			-
Grants and Fees	99,794	75,000	80,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	324,705	241,420	107,224
Resources Available:	509,919	426,000	195,224
Expenditures:			
Personal Services	249,775	245,000	245,000
Contractual Services	40,265	41,000	41,000
Commodities	34,971	42,000	42,000
Capital Outlay		10,000	10,000
Transfer to Equipment Reserve	378		
Reimbursed Expenses	(50)		
Total Expenditures	325,339	338,000	338,000
Unencumbered Cash Balance Dec 31	184,580	88,000	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			338,000
Tax Required			142,776
Delinquent Comp Rate: 4.00%			5,949
Amount of 2019 Ad Valorem Tax			148,725

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disabilities Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	387	479	312
Receipts:			
Ad Valorem Tax	17,125	17,262	XXXXXXXXXXXXXX
Delinquent Tax	631	341	345
Motor Vehicle Tax	2,056	1,796	1,743
Recreational Vehicle Tax	29	27	22
16/20 M Vehicle Tax	237	231	207
Commercial Vehicle Tax		163	73
Watercraft Tax	14	13	13
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	20,092	19,833	2,403
Resources Available:	20,479	20,312	2,715
Expenditures:			
Personal Services			
Contractual Services	20,000	20,000	20,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	20,000	20,000	20,000
Unencumbered Cash Balance Dec 31	479	312	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,000
Tax Required			17,285
Delinquent Comp Rate: 4.00%			720
Amount of 2019 Ad Valorem Tax			18,005

Chautauqua County

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Law Enforcement/EMS Fund			
Unencumbered Cash Balance Jan 1	-	25,307	18,355
Receipts:			
Ad Valorem Tax	957,982	789,898	XXXXXXXXXXXXXX
Delinquent Tax	2,400	19,096	15,798
Motor Vehicle Tax	503	100,446	97,480
Recreational Vehicle Tax	10	1,519	1,246
16/20 M Vehicle Tax	266	12,908	11,566
Commercial Vehicle Tax		9,104	4,108
Watercraft Tax		738	718
Payment in Lieu of Tax (I.R.B.)			-
Officer Fees	2,905	3,000	3,000
Neighborhood Revitalization Rebate			
Miscellaneous	4,992		
Total Receipts	969,058	936,709	133,916
Resources Available:	969,058	962,016	152,271
Expenditures:			
County Attorney (Law Enforcement)			
Personal Services	67,239	82,800	82,800
Contractual Services	5,100	5,500	5,500
Commodities	697	4,500	4,500
Capital Outlay	1,119	1,500	1,500
Transfer to Equipment Reserve	18,000		
Total County Attorney	92,155	94,300	94,300
Sheriff (Law Enforcement)			
Personal Services	222,316	231,000	231,000
Contractual Services	27,554	50,200	50,200
Commodities	46,667	45,000	45,000
Capital Outlay	14,000	14,700	4,700
Transfer to Equipment Reserve	33,000		
Reimbursed Expenses	(3,186)		
Total Sheriff	340,351	340,900	330,900
Jail (Law Enforcement)			
Personal Services	176,757	170,000	170,000
Contractual Services	32,089	28,000	28,000
Commodities	54,805	76,650	76,650
Capital Outlay	1,149	10,500	10,500
Transfer to Equipment Reserve	34,000		
Reimbursed Expenses	(9,803)		
Total Jail	288,997	285,150	285,150
Dispatch (Emergency Medical Services)			
Personal Services	171,491	165,000	165,000
Contractual Services	8,454	15,642	15,642
Communications Tower Maintenance		10,000	-
Commodities	1,739	5,000	5,000
Capital Outlay	650	6,500	6,500
Transfer to Equipment Reserve	20,000		
Reimbursed Expenses			
Total Dispatch	202,334	202,142	192,142
Juvenile Detention (Law Enforcement)			
Contractual Services	19,914	21,169	18,748
Total Expenditures	943,751	943,661	921,240
Unencumbered Cash Balance Dec 31	25,307	18,355	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			921,240
Tax Required			768,969
Delinquent Comp Rate: 4.00%			32,040
Amount of 2019 Ad Valorem Tax			801,009

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	787	896	497
Receipts:			
Ad Valorem Tax	25,657	25,749	XXXXXXXXXXXXXX
Delinquent Tax	948	511	515
Motor Vehicle Tax	3,085	2,690	2,611
Recreational Vehicle Tax	43	41	33
16/20 M Vehicle Tax	356	346	310
Commercial Vehicle Tax		244	110
Watercraft Tax	20	20	19
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	30,109	29,601	3,598
Resources Available:	30,896	30,497	4,095
Expenditures:			
Personal Services			
Contractual Services	30,000	30,000	30,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	30,000	30,000	30,000
Unencumbered Cash Balance Dec 31	896	497	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			30,000
Tax Required			25,905
Delinquent Comp Rate: 4.00%			1,079
Amount of 2019 Ad Valorem Tax			26,984

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	50,427	49,740
Receipts:			
Ad Valorem Tax	66,256	62,021	XXXXXXXXXXXXXX
Delinquent Tax	1,964	1,321	1,240
Motor Vehicle Tax	5,695	6,947	6,742
Recreational Vehicle Tax	79	105	86
16/20 M Vehicle Tax	681	893	800
Commercial Vehicle Tax		630	284
Watercraft Tax	37	51	50
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	74,712	71,968	9,202
Resources Available:	74,712	122,395	58,942
Expenditures:			
Personal Services	17,090	33,500	33,500
Contractual Services	3,985	5,775	5,775
Commodities	29,810	31,880	31,880
Capital Outlay	339	1,500	1,500
Reimbursed Expenses	(26,939)		
Total Expenditures	24,285	72,655	72,655
Unencumbered Cash Balance Dec 31	50,427	49,740	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			72,655
Tax Required			13,713
Delinquent Comp Rate: 4.00%			571
Amount of 2019 Ad Valorem Tax			14,284

See accompanying summary of significant forecast assumptions and accountants' compilation report

Chautauqua County

Adopted Budget Road and Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	175,771	216,651	146,413
Receipts:			
Ad Valorem Tax	751,177	802,772	XXXXXXXXXXXXXX
Delinquent Tax	29,110	14,975	16,055
Motor Vehicle Tax	95,960	78,768	76,442
Recreational Vehicle Tax	1,301	1,191	977
16/20 M Vehicle Tax	9,015	10,122	9,070
Commercial Vehicle Tax		7,139	3,221
Watercraft Tax	666	579	563
Payment in Lieu of Tax (I.R.B.)	299		-
Special City/County Highway	205,277	210,781	204,060
Equalization and Adjustment	16,958		
Neighborhood Revitalization Rebate			
Miscellaneous	363		
Total Receipts	1,110,126	1,126,327	310,388
Resources Available:	1,285,897	1,342,978	456,801
Expenditures:			
Personal Services	364,605	426,000	426,000
Contractual Services	31,964	43,695	43,695
Commodities	592,496	695,870	695,870
Capital Outlay		31,000	31,000
Transfer to Special Machinery	120,000		
Reimbursed Expenses	(39,819)		
Total Expenditures	1,069,246	1,196,565	1,196,565
Unencumbered Cash Balance Dec 31	216,651	146,413	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,196,565
Tax Required			739,764
Delinquent Comp Rate: 4.00%			30,824
Amount of 2019 Ad Valorem Tax			770,588

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Service Program for the Elderly Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	848	996	722
Receipts:			
Ad Valorem Tax	35,884	36,303	XXXXXXXXXXXXXX
Delinquent Tax	1,329	715	726
Motor Vehicle Tax	4,314	3,763	3,652
Recreational Vehicle Tax	60	57	47
16/20 M Vehicle Tax	497	484	433
Commercial Vehicle Tax		341	154
Watercraft Tax	29	28	27
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	42,113	41,691	5,039
Resources Available:	42,961	42,687	5,761
Expenditures:			
Personal Services			
Contractual Services	41,965	41,965	43,965
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	41,965	41,965	43,965
Unencumbered Cash Balance Dec 31	996	722	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			43,965
Tax Required			38,204
Delinquent Comp Rate: 4.00%			1,592
Amount of 2019 Ad Valorem Tax			39,796

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	164	527	363
Receipts:			
Local Alcoholic Liquor Tax	3,103	3,004	3,633
Miscellaneous			
Total Receipts	3,103	3,004	3,633
Resources Available:	3,267	3,531	3,996
Expenditures:			
Personal Services			
Contractual Services	2,740	3,168	3,996
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	2,740	3,168	3,996
Unencumbered Cash Balance Dec 31	527	363	-

Chautauqua County

Adopted Budget Special Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	26,404	99,947	72,038
Receipts:			
Ad Valorem Tax	143,173	131,798	XXXXXXXXXXXXXX
Delinquent Tax	2,796	2,854	2,636
Motor Vehicle Tax	1,484	15,012	14,569
Recreational Vehicle Tax	26	227	186
16/20 M Vehicle Tax	718	1,929	1,729
Commercial Vehicle Tax		1,361	614
Watercraft Tax		110	107
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	148,197	153,291	19,841
Resources Available:	174,601	253,238	91,879
Expenditures:			
Personal Services			
Contractual Services	42,016	101,000	100,000
Commodities	78,069	53,200	81,200
Capital Outlay		27,000	
Reimbursed Expenses	(45,431)		
Total Expenditures	74,654	181,200	181,200
Unencumbered Cash Balance Dec 31	99,947	72,038	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			181,200
Tax Required			89,321
Delinquent Comp Rate: 4.00%			3,722
Amount of 2019 Ad Valorem Tax			93,043

Chautauqua County

Adopted Budget Special Parks and Recreation Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	537	275	159
Receipts:			
Local Alcoholic Liquor Tax	1,622	1,570	1,816
Miscellaneous			
Total Receipts	1,622	1,570	1,816
Resources Available:	2,159	1,845	1,975
Expenditures:			
Personal Services			
Contractual Services	1,884	1,686	1,975
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	1,884	1,686	1,975
Unencumbered Cash Balance Dec 31	275	159	-

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Jail Bond and Interest Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,063,347	1,183,420	1,304,630
Receipts:			
Voted Sales Tax	332,476	335,000	335,000
Miscellaneous			
Total Receipts	332,476	335,000	335,000
Resources Available:	1,395,823	1,518,420	1,639,630
Expenditures:			
Principal	135,000	140,000	145,000
Interest	77,403	73,690	69,490
Commission and Postage		100	100
Total Expenditures	212,403	213,790	214,590
Unencumbered Cash Balance Dec 31	1,183,420	1,304,630	1,425,040

Chautauqua County

Adopted Budget	Prior Year	Current Year	Proposed Budget
No Fund Warrants Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	13,002	11,481	18,814
Receipts:			
Ad Valorem Tax	48,850	-	XXXXXXXXXXXXXXXX
Delinquent Tax	1,783	974	-
Motor Vehicle Tax	6,873	5,122	4,971
Recreational Vehicle Tax	87	77	64
16/20 M Vehicle Tax	605	658	590
Commercial Vehicle Tax		464	209
Watercraft Tax	45	38	37
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	58,243	7,333	5,871
Resources Available:	71,245	18,814	24,685
Expenditures:			
Principal	57,602		
Interest	2,162		
Close to General Fund			24,685
Total Expenditures	59,764	-	24,685
Unencumbered Cash Balance Dec 31	11,481	18,814	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			24,685
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Chautauqua County

Adopted Budget Solid Waste Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	91,227	132,690	108,690
Receipts:			
Special Assessments	21,774	21,000	21,000
Service Fees	263,555	270,000	270,000
Miscellaneous	15		
Total Receipts	285,344	291,000	291,000
Resources Available:	376,571	423,690	399,690
Expenditures:			
Personal Services	139,887	180,000	180,000
Contractual Services	69,031	60,000	60,000
Commodities	36,541	50,000	50,000
Capital Outlay		25,000	25,000
Reimbursed Expenses	(1,578)		
Total Expenditures	243,881	315,000	315,000
Unencumbered Cash Balance Dec 31	132,690	108,690	84,690

Chautauqua County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

County Clerk Technology Fund		County Treasurer Technology Fund		Diversion Fees Fund		Drug Forfeitures Fund		Employee Benefit Trust Fund		Page Totals
Unencumbered Cash Balance Jan 1	1,303	Unencumbered Cash Balance Jan 1	126	Unencumbered Cash Balance Jan 1	8,340	Unencumbered Cash Balance Jan 1	635	Unencumbered Cash Balance Jan 1	2,457	12,861
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	1,192	Officer Fees	1,193	Officer Fees	3,450	Sale of Confiscations	123	Payroll Withholdings and Benefits	500	6,458
				From Prosecuting Attorney	1,635					1,635
										-
										-
										-
										-
										-
										-
Total Receipts	1,192	Total Receipts	1,193	Total Receipts	5,085	Total Receipts	123	Total Receipts	500	8,093
Resources Available:	2,495	Resources Available:	1,319	Resources Available:	13,425	Resources Available:	758	Resources Available:	2,957	20,954
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services	1,100	1,100
Contractual Services	426	Contractual Services	24	Contractual Services	1,421	Contractual Services	585	Contractual Services		2,456
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	426	Total Expenditures	24	Total Expenditures	1,421	Total Expenditures	585	Total Expenditures	1,100	3,556
Cash Balance Dec 31	2,069	Cash Balance Dec 31	1,295	Cash Balance Dec 31	12,004	Cash Balance Dec 31	173	Cash Balance Dec 31	1,857	17,398

Chautauqua County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

FEMA Grant Fund		Prosecuting Attorney Training Fund		Prosecuting Attorney Check Fees Fund		Prosecuting Attorney Trust Fund		Register of Deeds Technology Fund		Page Totals
Unencumbered Cash Balance Jan 1	3,350	Unencumbered Cash Balance Jan 1	5,253	Unencumbered Cash Balance Jan 1	1,004	Unencumbered Cash Balance Jan 1	1,635	Unencumbered Cash Balance Jan 1	3,823	15,065
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Officer Fees	677					Officer Fees	4,782	5,459
										-
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	677	Total Receipts	-	Total Receipts	-	Total Receipts	4,782	5,459
Resources Available:	3,350	Resources Available:	5,930	Resources Available:	1,004	Resources Available:	1,635	Resources Available:	8,605	20,524
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services	2,162	2,162
Contractual Services		Contractual Services	540	Contractual Services		Contractual Services		Contractual Services		540
Commodities		Commodities		Commodities		Commodities		Commodities	1,615	1,615
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
						Close to Diversion Fund	1,635			1,635
										-
										-
Total Expenditures	-	Total Expenditures	540	Total Expenditures	-	Total Expenditures	1,635	Total Expenditures	3,777	5,952
Cash Balance Dec 31	3,350	Cash Balance Dec 31	5,390	Cash Balance Dec 31	1,004	Cash Balance Dec 31	-	Cash Balance Dec 31	4,828	14,572

Chautauqua County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Special Auto Fund		Special Capital Improvement Fund		Special Equipment Reserve Fund		Special Law Enforcement Trust Fund		Special Machinery Fund		Page Totals
Unencumbered Cash Balance Jan 1	2,432	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	295,113	Unencumbered Cash Balance Jan 1	16,097	Unencumbered Cash Balance Jan 1	46,410	360,052
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	31,799	From General Fund	35,000	Transfers In	209,499	Officer Fees	5,703	From Road and Bridge	120,000	402,001
				Sale of Surplus Property	42,483					42,483
										-
										-
										-
										-
										-
										-
Total Receipts	31,799	Total Receipts	35,000	Total Receipts	251,982	Total Receipts	5,703	Total Receipts	120,000	444,484
Resources Available:	34,231	Resources Available:	35,000	Resources Available:	547,095	Resources Available:	21,800	Resources Available:	166,410	804,536
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	32,226	Personal Services		Personal Services		Personal Services		Personal Services		32,226
Contractual Services	1,071	Contractual Services		Contractual Services		Contractual Services		Contractual Services		1,071
Commodities	1,094	Commodities		Commodities		Commodities		Commodities		1,094
Capital Outlay		Capital Outlay		Capital Outlay	44,296	Capital Outlay		Capital Outlay	2,256	46,552
Reimbursed Expenses	(4,409)	Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		(4,409)
To General Fund	4,249									4,249
										-
										-
Total Expenditures	34,231	Total Expenditures	-	Total Expenditures	44,296	Total Expenditures	-	Total Expenditures	2,256	80,783
Cash Balance Dec 31	-	Cash Balance Dec 31	35,000	Cash Balance Dec 31	502,799	Cash Balance Dec 31	21,800	Cash Balance Dec 31	164,154	723,753

Chautauqua County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Victim Witness Program Fund										Page Totals
Unencumbered Cash Balance Jan 1	5,770	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		5,770
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
										-
										-
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	-
Resources Available:	5,770	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	5,770
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		-
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	5,770	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	5,770

Rural Fire District No. 1
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	328	463	-
Receipts:			
Ad Valorem Tax	16,827	25,527	XXXXXXXXXXXXXXXX
Delinquent Tax	697	1,500	750
Motor Vehicle Tax	2,162	1,758	1,967
Recreational Vehicle Tax	37	37	29
16/20 M Vehicle Tax	463	457	471
Commercial Vehicle Tax		631	-
Watercraft Tax	11	12	10
Payment in Lieu of Tax (I.R.B.)			
From Cowley County	8,053		
Neighborhood Revitalization Rebate			
Miscellaneous		765	
Total Receipts	28,250	30,687	3,227
Resources Available:	28,578	31,150	3,227
Expenditures:			
Personal Services			
Contractual Services	28,115	31,150	29,482
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	28,115	31,150	29,482
Unencumbered Cash Balance Dec 31	463	-	XXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,482
		Tax Required	26,255
Delinquent Comp Rate:	0.00%		-
Amount of 2019 Ad Valorem Tax			26,255
		Mill Rate	2.738

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 2
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	266	-	-
Receipts:			
Ad Valorem Tax	14,995	15,757	XXXXXXXXXXXXXXX
Delinquent Tax	252	375	300
Motor Vehicle Tax	1,071	1,027	982
Recreational Vehicle Tax	22	16	19
16/20 M Vehicle Tax	143	144	133
Commercial Vehicle Tax			-
Watercraft Tax	6	7	7
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	16,489	17,326	1,441
Resources Available:	16,755	17,326	1,441
Expenditures:			
Personal Services			
Contractual Services	16,755	17,326	17,817
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	16,755	17,326	17,817
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,817
		Tax Required	16,376
Delinquent Comp Rate:	0.00%		-
Amount of 2019 Ad Valorem Tax			16,376
		Mill Rate	2.509

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 3
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	14,798	15,861	XXXXXXXXXXXXXXXX
Delinquent Tax	436	650	500
Motor Vehicle Tax	1,663	1,591	1,494
Recreational Vehicle Tax	21	19	25
16/20 M Vehicle Tax	172	190	159
Commercial Vehicle Tax		89	34
Watercraft Tax	12	13	11
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous		350	
Total Receipts	17,102	18,763	2,223
Resources Available:	17,102	18,763	2,223
Expenditures:			
Personal Services			
Contractual Services	17,102	18,763	18,608
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	17,102	18,763	18,608
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,608
Tax Required			16,385
Delinquent Comp Rate: 0.00%			-
Amount of 2019 Ad Valorem Tax			16,385
Mill Rate			6.129

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 4
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	29,927	32,974	XXXXXXXXXXXXXXX
Delinquent Tax	541	1,000	700
Motor Vehicle Tax	3,814	3,449	3,627
Recreational Vehicle Tax	50	57	42
16/20 M Vehicle Tax	252	256	237
Commercial Vehicle Tax		88	44
Watercraft Tax	33	34	38
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous		412	
Total Receipts	34,617	38,270	4,688
Resources Available:	34,617	38,270	4,688
Expenditures:			
Personal Services			
Contractual Services	34,617	38,270	38,708
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	34,617	38,270	38,708
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,708
Tax Required			34,020
Delinquent Comp Rate: 0.00%			-
Amount of 2019 Ad Valorem Tax			34,020
Mill Rate			4.866

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 5
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	1	-
Receipts:			
Ad Valorem Tax	6,095	6,554	XXXXXXXXXXXXXXXXXX
Delinquent Tax	200	199	200
Motor Vehicle Tax	408	420	401
Recreational Vehicle Tax	5	8	6
16/20 M Vehicle Tax	73	74	63
Commercial Vehicle Tax			-
Watercraft Tax	4	4	3
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	6,785	7,259	673
Resources Available:	6,785	7,260	673
Expenditures:			
Personal Services			
Contractual Services	6,784	7,260	7,447
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	6,784	7,260	7,447
Unencumbered Cash Balance Dec 31	1	-	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,447
		Tax Required	6,774
Delinquent Comp Rate:	0.00%		-
Amount of 2019 Ad Valorem Tax			6,774
		Mill Rate	3.771

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 6
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	34	-	-
Receipts:			
Ad Valorem Tax	4,077	4,255	XXXXXXXXXXXXXXXXXX
Delinquent Tax	84	200	100
Motor Vehicle Tax	351	324	659
Recreational Vehicle Tax	5	3	9
16/20 M Vehicle Tax	43	45	88
Commercial Vehicle Tax			-
Watercraft Tax	2	2	2
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous		35	
Total Receipts	4,562	4,864	858
Resources Available:	4,596	4,864	858
Expenditures:			
Personal Services			
Contractual Services	4,596	4,864	5,332
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	4,596	4,864	5,332
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,332
Tax Required			4,474
Delinquent Comp Rate: 0.00%			-
Amount of 2019 Ad Valorem Tax			4,474
Mill Rate			2.218

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 8
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	8,615	9,496	XXXXXXXXXXXXXXXX
Delinquent Tax	489	250	450
Motor Vehicle Tax	1,779	1,651	1,550
Recreational Vehicle Tax	18	27	17
16/20 M Vehicle Tax	134	115	98
Commercial Vehicle Tax		111	78
Watercraft Tax		25	23
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	11,035	11,675	2,216
Resources Available:	11,035	11,675	2,216
Expenditures:			
Personal Services			
Contractual Services	11,035	11,675	12,262
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	11,035	11,675	12,262
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,262
Tax Required			10,046
Delinquent Comp Rate: 0.00%			-
Amount of 2019 Ad Valorem Tax			10,046
Mill Rate			5.154

See accompanying summary of significant forecast assumptions and accountants' compilation report

Ambulance District No. 1
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	721	-	-
Receipts:			
Ad Valorem Tax	41,784	45,067	XXXXXXXXXXXXXXX
Delinquent Tax	1,377	3,000	1,500
Motor Vehicle Tax	4,803	4,146	3,969
Recreational Vehicle Tax	79	84	59
16/20 M Vehicle Tax	1,119	1,114	948
Commercial Vehicle Tax		1,380	564
Watercraft Tax	24	25	22
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous		2,000	
Total Receipts	49,186	56,816	7,062
Resources Available:	49,907	56,816	7,062
Expenditures:			
Personal Services			
Contractual Services	49,907	56,816	53,672
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	49,907	56,816	53,672
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			53,672
Tax Required			46,610
Delinquent Comp Rate: 0.00%			-
Amount of 2019 Ad Valorem Tax			46,610
Mill Rate			6.000

See accompanying summary of significant forecast assumptions and accountants' compilation report

Ambulance District No. 2
Chautauqua County

State of Kansas
Special District
2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	143,831	153,595	XXXXXXXXXXXXXXXX
Delinquent Tax	5,046	5,000	5,000
Motor Vehicle Tax	16,020	15,318	14,904
Recreational Vehicle Tax	214	211	182
16/20 M Vehicle Tax	1,419	1,385	1,292
Commercial Vehicle Tax		381	231
Watercraft Tax	113	126	121
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	166,643	176,016	21,730
Resources Available:	166,643	176,016	21,730
Expenditures:			
Personal Services			
Contractual Services	166,643	176,016	179,984
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	166,643	176,016	179,984
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,984
		Tax Required	158,254
Delinquent Comp Rate:	0.00%		-
Amount of 2019 Ad Valorem Tax			158,254
		Mill Rate	6.000

See accompanying summary of significant forecast assumptions and accountants' compilation report

Notice of Budget Hearing

The governing body of Chautauqua County, Kansas
will meet on August 19, 2019, at 9:00 AM, at the County Commission Chambers 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 the County Clerk's Office and will be available at this hearing.

Budget Summary

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est Tax Rate*
General	607,549	1.029	701,088	8.459	715,988	152,090	4.454
Special Purpose Funds:							
Appraiser's Cost	152,616	4.077	140,000	3.646	140,000	122,986	3.602
Election	69,025	1.910	72,000	1.924	72,000	63,170	1.850
Emergency Phone Equipment	65,220		69,417		75,000		
Employee Benefits	1,238,996	32.225	1,220,444	31.316	1,300,000	955,747	27.992
Fair	10,000	0.281	10,000	0.247	10,000	8,999	0.264
Health	325,339	6.621	338,000	4.272	338,000	148,725	4.356
Intellectual Disabilities	20,000	0.556	20,000	0.543	20,000	18,005	0.527
Law Enforcement/EMS	943,751	31.100	943,661	24.848	921,240	801,009	23.460
Mental Health	30,000	0.833	30,000	0.810	30,000	26,984	0.790
Noxious Weed	24,285	2.151	72,655	1.951	72,655	14,284	0.418
Road and Bridge	1,069,246	24.388	1,196,565	25.253	1,196,565	770,588	22.569
Service Program for the Elderly	41,965	1.165	41,965	1.142	43,965	39,796	1.166
Special Alcohol	2,740		3,168		3,996		
Special Bridge	74,654	4.648	181,200	4.146	181,200	93,043	2.725
Special Parks and Recreation	1,884		1,686		1,975		
Bond and Interest Funds:							
Jail Bond and Interest	212,403		213,790		214,590		
No Fund Warrants	59,764	1.586	0	0.000	24,685	0	0.000
Business Funds:							
Solid Waste	243,881		315,000		315,000		
Non Budgeted Funds A	3,556						
Non Budgeted Funds B	5,952						
Non Budgeted Funds C	80,783						
Non Budgeted Funds D	0						
Totals	5,283,609	112.570	5,570,639	108.557	5,676,859	3,215,426	94.173
Net Expenditure	370,384		0		24,685		
Total Tax Levied	4,913,225		5,570,639		5,652,174		
Assessed Valuation	3,600,078		3,594,728		XXXXXXXXXXXXXXXXXX		
	31,980,794		33,113,742		34,144,052		

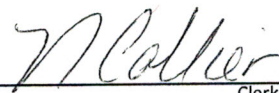
Outstanding Indebtedness, Jan. 1,
General Obligation Bonds
Revenue Bonds
Other Debt
Lease Purchase Principal
Totals

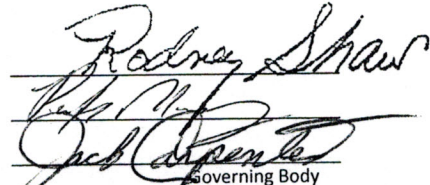
2017
2,375,000
-
113,113
26,234
2,514,347

2018
2,240,000
-
57,647
-
2,297,647

2019
2,105,000
-
-
-
2,105,000

* Tax Rates are expressed in mills.

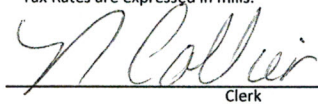

Clerk


Governing Body

Notice of Budget Hearing

Other District Funds:	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	July 1, 2020 Estimated Valuation	Est Tax Rate*
Rural Fire District No. 1	28,115	2.867	31,150	2.846	29,482	26,255	9,589,081	2.738
Rural Fire District No. 2	16,755	2.417	17,326	2.492	17,817	16,376	6,526,150	2.509
Rural Fire District No. 3	17,102	6.109	18,763	6.098	18,608	16,385	2,673,192	6.129
Rural Fire District No. 4	34,617	5.001	38,270	4.943	38,708	34,020	6,991,894	4.866
Rural Fire District No. 5	6,784	3.882	7,260	3.885	7,447	6,774	1,796,342	3.771
Rural Fire District No. 6	4,596	2.227	4,864	2.216	5,332	4,474	2,017,288	2.218
Rural Fire District No. 8	11,035	5.149	11,675	5.130	12,262	10,046	1,949,352	5.154
Ambulance District No. 1	49,907	6.013	56,816	5.997	53,672	46,610	7,768,454	6.000
Ambulance District No. 2	166,643	6.030	176,016	6.000	179,984	158,254	26,375,598	6.000
Round Mound Cemetery #1	7,698	4.860	13,960	4.720	17,643	10,962	2,397,302	4.573
Peru Cemetery #2	5,333	4.345	8,800	4.346	17,782	7,111	1,610,312	4.416
Fairview-Niotaze Cemetery #3	6,017	1.194	9,060	1.242	17,435	6,829	5,413,566	1.261
Lafayette Cemetery #4	4,659	5.743	7,100	5.591	35,372	8,478	1,545,529	5.486
Caneyville Cemetery #5	3,280	1.871	4,350	1.874	8,114	3,222	1,782,830	1.807
Salt Creek Cemetery #6	3,138	1.553	4,875	1.545	13,261	3,119	2,017,288	1.546
Hendricks Cemetery #7	6,869	6.736	6,000	6.750	5,803	5,296	808,104	6.554
Riley-Washington Cemetery #8	3,700	2.851	4,063	2.795	4,048	3,560	1,291,935	2.756
Sedan-Greenwood Cemetery #9	28,373	3.298	28,210	3.347	28,672	22,829	6,772,537	3.371
Elgin Cemetery #10	6,845	4.872	8,700	4.833	10,846	6,338	1,352,298	4.687
Center Cemetery #11	2,836	1.633	3,525	1.601	7,583	3,947	2,474,318	1.595
Oak Hill-Chautauqua Cemetery #13	6,862	2.668	9,510	2.685	20,166	5,498	2,028,614	2.710
El Cado Cemetery #14	2,660	4.324	4,700	4.256	11,584	2,224	539,540	4.122

* Tax Rates are expressed in mills.



Clerk

Chautauqua County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of August 5, 2019, the date of this forecast, of the expected conditions and its expected course of action. The presentation of the prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective County Clerk and the Kansas Department of Administration – Municipal Services Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were calculated by utilizing the 2019 adopted budget with the following adjustments:

Ad Valorem property tax receipts for tax levying funds have been adjusted from their original adopted budget amounts to reflect a 96% collection rate. This collection rate is based upon the County's experience in the most recently completed tax collection cycle.

Other levied property tax revenues (motor vehicle, recreational, etc.) are based upon estimates provided by the County Treasurer during preparation of the 2019 budget.

State highway gas tax receipts are based upon estimates provided and updated by the League of Kansas Municipalities.

Sales taxes, fees and other revenue amounts are based upon the original budgeted amount for 2019, adjusted to more accurately reflect the County's actual experience during the first six months of 2019.

Capital Outlay amounts included in the 2019 budget, in some departments or funds, which are not expected to be expended in 2019, have been carried forward and included in the 2020 budget.

Forecasted Results for the Year Ended December 31, 2020

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ended December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

Receipts

Property tax receipts for tax levying funds were estimated based upon the estimated assessed valuation provided by the County and, overall, are within the amount calculated to be in compliance with the Kansas Tax Lid Law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, commercial vehicle tax and watercraft tax, in levying funds, were based upon estimates prepared by the County Treasurer, based upon projections received from the State of Kansas.

State highway gas tax receipts were based upon estimates updated and provided by the League of Kansas Municipalities.

Chautauqua County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

Expenses

Expenses for various funds and departments were based upon requests submitted by the various department heads and elected officials and approved by the County Commissioners.

Amounts budgeted for debt service payments are based upon the requirements of the various bond issues, lease purchase agreements and loans.

The County is planning to continue with similar past transfers between funds for operations and for certain reserve funds.