

CERTIFICATE

State of Kansas
County
2020

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

Mitchell County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 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
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	5,973,305	3,589,513
Debt Service	10-113	8		
Road & Bridge	68-5,101	9	3,183,604	2,342,005
Special Bridge	68-1135	10	193,304	183,023
Fair Building	2-129	10	31,000	29,930
Soil Conservation	2-1907b	11	28,000	26,745
Noxious Weed	2-1318	11	355,219	134,536
Ambulance	65-6113	12	1,566,462	1,075,795
Services for the Elderly	12-1680	12	144,507	137,267
Hospital Maintenance	19-4606	13	192,528	183,023
County Health	65-204	13	932,938	474,850
Mental Health	19-4004	14	52,497	50,972
Mental Retardation	19-4004	14	54,100	52,576
Election Expense	25-2201a	15	43,500	40,436
Historical Museum	19-2651	15	63,000	62,278
Employee Benefits	12-16,102	16		
Special Reappraisal	79-1482	16	353,705	318,563
Noxious Weed C.O.		17	178,442	
Ambulance Spec. Equip.		17	315,505	
County Health C.O.		18	201,231	
Spec. Reappraisal Equip.		18	119,275	
Alcohol Treatment		19	16,854	
911 Fund		19	1,514	
Emergency 911		20	8,562	
Mitchell - 911		20	106,002	
Courthouse Technology		21	70,297	
Transient Guest Tax		21	17,000	
Courthouse Renovation		22	510,199	
Election Technology		22	769	
Solid Waste		23	593,764	
Non-Budgeted Funds-A		24		
Non-Budgeted Funds-B		25		
Totals	xxxxxx		15,309,083	8,701,512
Budget Summary	26			
Budget Summary2				
Neighborhood Revitalization Rebate	27			
		County Clerk's Use Only		
		Nov 1, 2019 Total Assessed Valuation		

Tax Lid Limit (from Computation Tab)
Does the County need to hold an Election?

8,832,921
NO


Assisted by:
Lindburg Vogel Pierce Faris,
Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest:
County Clerk



[Signature]
Governing Body

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Jim W Cooney
Jim Marshall

Governing Body

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Assisted by:
Lindburg Vogel Pierce Faris,
Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest: _____ 2019

County Clerk

Governing Body

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$	8,362,432
2. Other tax entity levy in 2019 budget	- \$	175,328
Other tax entity levy in 2019 budget	- \$	
3. Net tax levy	\$	8,187,104

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	1,141,877	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	2,106,340	
5b. Personal property 2018	-	2,134,857	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+	257,085	
7. Expiration of property tax abatements	+	0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		1,398,962	
10. Total estimated valuation July 1, 2019		91,593,863	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0155	
12. Percentage adjustment increase (12 times 3)	+ \$	126,986	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$	122,807	
15. Total Percentage Adjustments	\$	249,793	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u></u>	
(Obligations must have been 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 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u></u>	
(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 bu		+	<u></u>	
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:		+	<u></u>	
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u></u>	
22. Law enforcement expenses - 2020 budget:		+	<u>3,096,888</u>	
Law enforcement expenses - 2019 budget:		-	<u>2,891,920</u>	
CPI adjustment	1.50%		<u>43,379</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>161,589</u>
23. Fire protection expenses - 2020 budget:		+	<u></u>	
Fire protection expenses - 2019 budget:		-	<u></u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u>1,566,462</u>	
Emergency medical expenses - 2019 budget:		-	<u>1,492,660</u>	
CPI adjustment	1.50%		<u>22,390</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>51,412</u>
25. Total Revenue Adjustments				<u>213,001</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	183,023
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>183,023</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
28. Total Computed Tax Levy		<u>8,832,921</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)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	0
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	0

Exemption from Election Requirement Yes

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,574,824	299,555	4,908	39,739	35,726	4,028
Debt Service						
Road & Bridge	2,257,693	189,186	3,101	25,097	22,563	2,542
Special Bridge	175,328	14,692	241	1,949	1,752	197
Fair Building	24,134	2,022	33	268	241	27
Soil Conservation	24,205	2,028	33	269	242	27
Noxious Weed	128,968	10,807	177	1,434	1,289	145
Ambulance	993,632	83,263	1,365	11,045	9,930	1,119
Services for the Elderly	131,496	11,019	181	1,462	1,314	148
Hospital Maintenance	175,328	14,692	241	1,949	1,752	197
County Health	411,530	34,485	565	4,575	4,113	463
Mental Health	48,880	4,096	67	543	488	55
Mental Retardation	49,941	4,185	69	555	499	56
Election Expense	36,194	3,033	50	402	362	41
Historical Museum	55,833	4,679	77	621	558	63
Employee Benefits						
Special Reappraisal	274,446	22,998	377	3,051	2,743	309
TOTAL	8,362,432	700,740	11,485	92,959	83,572	9,417

County Treas Motor Vehicle Estimate 700,740

County Treas Recreational Vehicle Estimate 11,485

County Treas 16/20M Vehicle Estimate 92,959

County Treas Commercial Vehicle Tax Estimate 83,572

County Treas Watercraft Tax Estimate 9,417

Motor Vehicle Factor 0.08380

Recreational Vehicle Factor 0.00137

16/20M Vehicle Factor 0.01112

Commercial Vehicle Factor 0.00999

Watercraft Factor 0.00113

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 Motor Vehicle	General	76,359	30,000	30,000	K.S.A 8-145
General	Road and Bridge	120,000	120,000	120,000	K.S.A. 12-196
General	Courthouse Renovation	100,000	150,000	75,000	K.S.A. 19-120
General	Courthouse Technology	50,000	10,000	-	K.S.A. 19-119
General	Solid Waste	-	150,000	150,000	Resolution
Road and Bridge	Special Highway Improvement	275,000	-	-	K.S.A. 68-141g
Road and Bridge	Special Machinery & Equipmen	175,000	25,000	25,000	K.S.A. 68-141g
Road and Bridge	Special Road and Bridge	250,000	-	-	K.S.A. 19-120
Noxious Weed	Noxious Weed C.O.	50,000	-	-	K.S.A. 2-1318
Ambulance	Ambulance Special Equipment	100,000	20,000	20,000	K.S.A. 12-110d
Ambulance	Ambulance C.O.	50,000	-	-	K.S.A. 19-119
Ambulance - Rescue Squad	Rescue Squad C.O.	20,000	20,000	20,000	K.S.A. 19-119
County Health	County Health C.O.	20,000	5,000	5,000	K.S.A. 65-204
Election Expense	Election Technology	8,500	-	-	K.S.A. 19-119
Special Reappraisal	Special Reappraisal Equipment	20,000	5,000	5,000	K.S.A. 19-119
Employee Benefits	General	43,576	-	-	K.S.A. 79-2958
	Total	1,358,435	535,000	450,000	
	Adjustments*		30,000	30,000	
	Adjusted Totals	1,358,435	505,000	420,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Revenue: Mitchell County Hospital											
Improvement - Series 2014	5/31/2014	3/1/2029	2.00-3.75	6,015,000	4,290,000	3/1 & 9/1	3/1	122,850	460,000	114,300	395,000
Revenue: Mitchell County Hospital											
Refunding - Series 2016	8/1/2016	3/1/2029	3.00	3,815,000	3,815,000	3/1 & 9/1	3/1	109,650	320,000	99,825	335,000
Total Revenue Bonds					8,105,000			232,500	780,000	214,125	730,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					8,105,000			232,500	780,000	214,125	730,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Sheriff Vehicle (Durango)	6/5/2017	36	2.69	29,736	20,086	10,450	10,449
Election Equipment	7/13/2017	24	0.00	50,640	25,320	25,320	0
Sheriff Vehicle (Tahoe)	6/5/2018	36	2.69	36,857	36,857	13,128	13,128
Ambulance	10/1/2018	48	3.41	172,155	172,155	37,143	37,143
				Totals	254,418	86,041	60,720

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,997,000	2,317,075	1,603,474
Receipts:			
Ad Valorem Tax	3,007,899	3,467,579	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	39,743	0	0
Motor Vehicle Tax	287,244	317,827	299,555
Recreational Vehicle Tax	4,708	4,705	4,908
16/20M Vehicle Tax	31,870	31,957	39,739
Commercial Vehicle Tax	29,540	32,060	35,726
Watercraft Tax	3,808	3,609	4,028
Gross Earnings (Intangible) Tax	22,730	4,958	22,250
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	587,864	500,000	500,000
Interest and Charges on Delinquent Taxes	34,860	10,000	10,000
Neighborhood Revitalization	(121,840)	(133,183)	(139,339)
Mortgage Registration Fees	17,153	0	0
Officer's Fees	67,457	40,000	50,000
Transfer from Special Motor Vehicle Fund	76,359	30,000	30,000
Diversion Fees	3,345	3,000	3,000
Transfer from Employee Benefits Fund	43,576	0	0
Grants	3,694		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	38,466	17,000	25,000
Miscellaneous	14,107	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,192,583	4,329,512	884,867
Resources Available:	6,189,583	6,646,587	2,488,341

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	6,189,583	6,646,587	2,488,341
Expenditures:			
County Commission	150,775	142,205	147,855
County Clerk	225,125	217,576	236,115
County Treasurer	278,434	462,035	479,668
County Attorney	292,345	310,891	335,950
Register of Deeds	132,223	181,155	188,705
Sheriff	1,454,157	1,982,258	2,139,491
Clerk of District Court	110,174	116,750	119,650
Courthouse General	273,914	448,531	454,306
Dispatcher	400,926	430,181	459,857
Emergency Management	76,645	88,213	94,392
GIS	73,785	82,057	89,172
IT	40,067	41,700	42,671
Appropriations	70,732	84,561	95,243
Transfers	270,000	430,000	345,000
Other	23,206	25,000	745,230
Subtotal	3,872,508	5,043,113	5,973,305
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,872,508	5,043,113	5,973,305
Unencumbered Cash Balance Dec 31	2,317,075	1,603,474	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,844,942	5,297,562	5,973,305
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,973,305
		Tax Required	3,484,964
	Delinquent Comp Rate: 3.0%		104,549
	Amount of 2019 Ad Valorem Tax		3,589,513

Page No. 7a

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commission			
Salaries	68,692	67,565	67,565
Contractual	15,201	10,000	15,000
Commodities	0	0	0
Employee Benefits - Health Insurance	54,993	55,290	55,290
Employee Benefits	11,889	9,350	10,000
Total	150,775	142,205	147,855
County Clerk			
Salaries	122,483	131,140	119,350
Contractual	26,452	10,875	12,000
Commodities	8,574	8,000	8,000
Capital Outlay	0	2,500	1,500
Employee Benefits - Health Insurance	46,568	42,228	75,000
Employee Benefits	21,048	22,833	20,265
Total	225,125	217,576	236,115
County Treasurer			
Salaries	162,349	206,958	216,708
Contractual	8,256	10,000	16,200
Commodities	4,759	7,000	7,000
Capital Outlay	0	70,000	70,000
Employee Benefits - Health Insurance	74,754	125,000	125,000
Employee Benefits	28,316	43,077	44,760
Total	278,434	462,035	479,668
County Attorney			
Salaries	174,709	173,626	183,750
Contractual	26,266	40,000	40,000
Commodities	9,541	18,000	20,000
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	51,150	49,596	60,000
Employee Benefits	30,679	29,669	32,200
Total	292,345	310,891	335,950
Register of Deeds			
Salaries	67,390	77,884	77,738
Contractual	4,599	29,773	29,773
Commodities	4,353	8,390	8,390
Capital Outlay	5,228	10,000	10,000
Employee Benefits - Health Insurance	39,229	42,504	50,748
Employee Benefits	11,424	12,604	12,056
Total	132,223	181,155	188,705
Sheriff			
Salaries	803,336	885,672	932,501
Contractual	148,823	198,419	198,419
Commodities	251,747	375,688	375,688
Capital Outlay	91,864	159,444	159,443
Employee Benefits - Health Insurance	313,947	358,101	456,040
Employee Benefits	148,505	170,524	176,890
Reimbursements	(304,065)	(165,590)	(159,490)
Total	1,454,157	1,982,258	2,139,491
Clerk of District Court			
Contractual	113,941	112,200	118,750
Commodities	6,631	7,000	4,000
Capital Outlay	0	5,550	4,900
Reimbursements	(10,398)	(8,000)	(8,000)
Total	110,174	116,750	119,650
Courthouse General			
Salaries	72,626	73,704	75,784
Contractual	142,162	165,400	165,400
Commodities	30,202	40,000	40,000
Employee Benefits - Health Insurance	15,647	20,400	23,736
Employee Benefits	13,277	15,527	15,886
Capital Outlay	0	130,000	130,000
Planning Board	0	3,500	3,500
Total	273,914	448,531	454,306
Total - Page 7b	2,917,147	3,861,401	4,101,740

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Dispatcher			
Salaries	223,022	217,969	230,969
Contractual	46,315	62,400	62,400
Commodities	17,169	10,700	10,700
Capital Outlay	9,005	22,300	22,300
Employee Benefits - Health Insurance	70,193	81,468	95,000
Employee Benefits	37,662	38,344	40,588
Reimbursements	(2,440)	(3,000)	(2,100)
Total	400,926	430,181	459,857
Emergency Management			
Salaries	40,284	45,853	47,933
Contractual	4,062	10,000	9,000
Commodities	4,482	5,260	5,000
Capital Outlay	3,589	2,100	2,100
Employee Benefits - Health Insurance	14,918	15,000	20,000
Employee Benefits	9,310	10,000	10,359
Reimbursements	0	0	0
Total	76,645	88,213	94,392
GIS			
Salaries	41,555	42,230	44,310
Contractual	1,988	6,515	6,515
Commodities	0	750	750
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	23,344	25,380	30,180
Employee Benefits	7,294	7,182	7,417
Reimbursements	(396)	0	0
Total	73,785	82,057	89,172
IT			
Salaries	37,200	37,000	37,828
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	0	0	0
Employee Benefits	2,867	4,700	4,843
Reimbursements	0	0	0
Total	40,067	41,700	42,671
Appropriations			
Juvenile Detention	7,724	10,000	10,000
CASA	12,000	12,000	12,000
Senior Care Act	9,333	2,830	10,000
Area Agency on Aging - Health Insurance	0	15,860	17,446
Economic Development	41,675	43,871	45,797
Total	70,732	84,561	95,243
Transfers			
Transfer to Road and Bridge Fund - Sales tax receipt	120,000	120,000	120,000
Transfer to Courthouse Renovation Fund	100,000	150,000	75,000
Transfer to Courthouse Technology Fund	50,000	10,000	0
Transfer to Solid Waste Fund	0	150,000	150,000
Total	270,000	430,000	345,000
Other			
Farmway Coop Repayment	23,103	25,000	25,000
Grant Expenditures	103	0	0
Reserve for Future Year	0	0	720,230
Total	23,206	25,000	745,230
Total - Page7c	955,361	1,181,712	1,871,565
Total - Page7b	2,917,147	3,861,401	4,101,740
Total Detail Expenditures**	3,872,508	5,043,113	5,973,305

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

Adopted Budget

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	155,459	170,897	113,018
Receipts:			
Ad Valorem Tax	2,242,070	2,189,962	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	29,004	0	0
Motor Vehicle Tax	213,406	236,909	189,186
Recreational Vehicle Tax	3,504	3,508	3,101
16/20M Vehicle Tax	22,865	23,821	25,097
Commercial Vehicle Tax	22,084	23,899	22,563
Watercraft Tax	2,859	2,691	2,542
Special City & County Highway	400,620	399,798	397,799
County Equalization			
In Lieu of Taxes	66,896	60,000	68,000
Transfer from General Fund - Sales Tax	120,000	120,000	120,000
Reimbursements	110,434	60,000	70,000
Neighborhood Revitalization	(121,455)	(100,190)	(101,493)
Interest on Idle Funds			
Miscellaneous	1,928		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,114,215	3,020,398	796,795
Resources Available:	3,269,674	3,191,295	909,813
Expenditures:			
Salaries	665,736	752,200	791,850
Contractual	160,497	161,500	161,500
Commodities	1,067,517	1,425,000	1,425,000
Capital Outlay	94,841	250,000	250,000
Employee Benefits - Health Insurance	293,652	320,580	382,668
Employee Benefits	116,534	143,997	147,586
Transfer to Special Machinery & Equipment F	175,000	25,000	25,000
Transfer to Special Road & Bridge Fund	250,000	0	0
Transfer to Special Highway Improvement	275,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,098,777	3,078,277	3,183,604
Unencumbered Cash Balance Dec 31	170,897	113,018	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	3,149,896	3,078,277	3,183,604
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,183,604
Tax Required			2,273,791
Delinquent Comp Rate: 3.0%			68,214
Amount of 2019 Ad Valorem Tax			2,342,005

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	85,007	18,081	5,193
Receipts:			
Ad Valorem Tax	77,094	170,068	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,826	0	0
Motor Vehicle Tax	14,138	8,143	14,692
Recreational Vehicle Tax	233	121	241
16/20 M Vehicle Tax	1,424	819	1,949
Commercial Vehicle Tax	1,478	821	1,752
Watercraft Tax	193	92	197
Neighborhood Revitalization	(4,176)	(6,575)	(8,412)
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	92,210	173,489	10,419
Resources Available:	177,217	191,570	15,612
Expenditures:			
Construction and reconstruction	159,136	186,377	193,304
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	159,136	186,377	193,304
Unencumbered Cash Balance Dec 31	18,081	5,193	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	160,000	186,377	193,304
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			193,304
Tax Required			177,692
Delinquent Comp Rate: 3.0%			5,331
Amount of 2019 Ad Valorem Tax			183,023

Adopted Budget Fair Building	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,419	1,243	664
Receipts:			
Ad Valorem Tax	23,809	23,410	xxxxxxxxxxxxxxxxxx
Delinquent Tax	328	0	0
Motor Vehicle Tax	2,383	2,511	2,022
Recreational Vehicle Tax	39	37	33
16/20 M Vehicle Tax	282	252	268
Commercial Vehicle Tax	242	253	241
Watercraft Tax	31	29	27
Neighborhood Revitalization	(1,290)	(1,071)	(1,313)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	25,824	25,421	1,278
Resources Available:	27,243	26,664	1,942
Expenditures:			
Appropriations	26,000	26,000	31,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	26,000	26,000	31,000
Unencumbered Cash Balance Dec 31	1,243	664	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	26,000	26,000	31,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			31,000
Tax Required			29,058
Delinquent Comp Rate: 3.0%			872
Amount of 2019 Ad Valorem Tax			29,930

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Soil Conservation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,230	1,100	609
Receipts:			
Ad Valorem Tax	23,973	23,479	xxxxxxxxxxxxxxxx
Delinquent Tax	314	0	0
Motor Vehicle Tax	2,305	2,529	2,028
Recreational Vehicle Tax	38	37	33
16/20 M Vehicle Tax	275	254	269
Commercial Vehicle Tax	234	255	242
Watercraft Tax	30	29	27
Neighborhood Revitalization	(1,299)	(1,074)	(1,174)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	25,870	25,509	1,425
Resources Available:	27,100	26,609	2,034
Expenditures:			
Appropriations	26,000	26,000	28,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	26,000	26,000	28,000
Unencumbered Cash Balance Dec 31	1,100	609	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	26,000	26,000	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	25,966
	Delinquent Comp Rate: 3.0%		779
	Amount of 2019 Ad Valorem Tax		26,745

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	46,802	109,309	62,608
Receipts:			
Ad Valorem Tax	240,963	125,099	xxxxxxxxxxxxxxxx
Delinquent Tax	2,466	0	0
Motor Vehicle Tax	17,414	25,459	10,807
Recreational Vehicle Tax	291	377	177
16/20 M Vehicle Tax	1,159	2,560	1,434
Commercial Vehicle Tax	1,919	2,568	1,289
Watercraft Tax	258	289	145
Neighborhood Revitalization	(13,053)	(5,723)	(5,722)
Chemical Sales & Reimbursements	84,860	153,864	153,864
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	336,277	304,493	161,994
Resources Available:	383,079	413,802	224,602
Expenditures:			
Salaries	60,785	72,266	75,698
Contractual	10,145	9,525	10,425
Commodities	126,075	228,492	221,592
Capital Outlay	0	8,000	8,000
Employee Benefits - Health Insurance	15,765	19,324	24,155
Employee Benefits	11,000	13,587	15,349
Transfer to Noxious Weed C.O. Fund	50,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	273,770	351,194	355,219
Unencumbered Cash Balance Dec 31	109,309	62,608	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	351,194	351,194	355,219
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	355,219
		Tax Required	130,617
	Delinquent Comp Rate: 3.0%		3,919
	Amount of 2019 Ad Valorem Tax		134,536

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	198,190	385,821	209,899
Receipts:			
Ad Valorem Tax	1,136,016	963,823	xxxxxxxxxxxxxxxxxx
Delinquent Tax	13,614	0	0
Motor Vehicle Tax	102,033	120,034	83,263
Recreational Vehicle Tax	1,662	1,777	1,365
16/20 M Vehicle Tax	12,762	12,069	11,045
Commercial Vehicle Tax	10,255	12,109	9,930
Watercraft Tax	1,302	1,363	1,119
Neighborhood Revitalization	(61,539)	(44,437)	(44,620)
Ambulance Runs and Reimbursements	290,083	250,000	250,000
Interest on Idle Funds			
Miscellaneous	7,756		
Does miscellaneous exceed 10% of Total			
Total Receipts	1,513,944	1,316,738	312,102
Resources Available:	1,712,134	1,702,559	522,001
Expenditures:			
Salaries	652,932	683,717	725,317
Contractual	72,647	95,000	95,000
Commodities	83,528	105,400	105,400
Capital Outlay	0	85,600	65,600
Employee Benefits - Health Insurance	220,351	314,601	359,544
Employee Benefits	118,869	146,102	153,361
Transfer to Ambulance Special Equip. Fu	100,000	20,000	20,000
Transfer to Ambulance C.O. Fund	50,000	0	0
Rescue Squad:			
Rescue Squad - Salaries	5,272	12,240	12,240
Rescue Squad - Contractual	300	5,000	5,000
Rescue Squad - Commodities	2,414	5,000	5,000
Water Rescue Team	0	0	0
Transfer to Rescue Squad C.O. Fund	20,000	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,326,313	1,492,660	1,566,462
Unencumbered Cash Balance Dec 31	385,821	209,899	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amou	1,467,527	1,492,660	1,566,462
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,566,462
Tax Required			1,044,461
Delinquent Comp Rate:	3.0%		31,334
Amount of 2019 Ad Valorem Tax			1,075,795

Adopted Budget	Prior Year	Current Year	Proposed Budget
Services for the Elderly	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	7,027	6,541	3,423
Receipts:			
Ad Valorem Tax	123,150	127,551	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,564	0	0
Motor Vehicle Tax	11,417	12,994	11,019
Recreational Vehicle Tax	187	192	181
16/20 M Vehicle Tax	1,303	1,307	1,462
Commercial Vehicle Tax	1,168	1,311	1,314
Watercraft Tax	150	148	148
Neighborhood Revitalization	(6,671)	(6,115)	(6,309)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	132,268	137,388	7,815
Resources Available:	139,295	143,929	11,238
Expenditures:			
Appropriations	132,754	140,506	144,507
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	132,754	140,506	144,507
Unencumbered Cash Balance Dec 31	6,541	3,423	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amou	132,754	140,506	144,507
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			144,507
Tax Required			133,269
Delinquent Comp Rate:	3.0%		3,998
Amount of 2019 Ad Valorem Tax			137,267

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital Maintenance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,427	8,579	4,417
Receipts:			
Ad Valorem Tax	164,036	170,068	xxxxxxxxxxxxxxxx
Delinquent Tax	2,095	0	0
Motor Vehicle Tax	15,223	17,326	14,692
Recreational Vehicle Tax	249	257	241
16/20 M Vehicle Tax	1,737	1,742	1,949
Commercial Vehicle Tax	1,558	1,748	1,752
Watercraft Tax	200	197	197
Neighborhood Revitalization	(8,886)	(8,153)	(8,412)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	176,212	183,185	10,419
Resources Available:	185,639	191,764	14,836
Expenditures:			
Appropriations	177,060	187,347	192,528
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	177,060	187,347	192,528
Unencumbered Cash Balance Dec 31	8,579	4,417	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	177,060	187,347	192,528
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,528
		Tax Required	177,692
	Delinquent Comp Rate:	3.0%	5,331
	Amount of 2019 Ad Valorem Tax		183,023

Adopted Budget	Prior Year	Current Year	Proposed Budget
County Health	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	80,888	135,839	76,536
Receipts:			
Ad Valorem Tax	460,660	399,184	xxxxxxxxxxxxxxxx
Delinquent Tax	4,374	0	0
Motor Vehicle Tax	27,781	48,669	34,485
Recreational Vehicle Tax	462	721	565
16/20 M Vehicle Tax	2,215	4,894	4,575
Commercial Vehicle Tax	3,001	4,910	4,113
Watercraft Tax	399	553	463
Neighborhood Revitalization	(24,954)	(18,262)	(23,818)
Reimbursements & Grants	445,100	375,000	375,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	919,038	815,669	395,383
Resources Available:	999,926	951,508	471,919
Expenditures:			
Salaries	352,842	383,504	401,054
Contractual	98,868	88,201	79,690
Commodities	137,165	162,000	162,000
Capital Outlay	25,141	0	5,000
Transfer to County Health C.O. Fund	20,000	5,000	5,000
Employee Benefits - Health Insurance	168,458	169,667	212,000
Employee Benefits	61,613	66,600	68,194
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	864,087	874,972	932,938
Unencumbered Cash Balance Dec 31	135,839	76,536	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	891,158	874,972	932,938
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	932,938
		Tax Required	461,019
	Delinquent Comp Rate:	3.0%	13,831
	Amount of 2019 Ad Valorem Tax		474,850

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	43,841	47,414	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	609	0	0
Motor Vehicle Tax	4,361	4,629	4,096
Recreational Vehicle Tax	71	69	67
16/20 M Vehicle Tax	516	465	543
Commercial Vehicle Tax	443	467	488
Watercraft Tax	57	53	55
Neighborhood Revitalization	(2,375)	(2,171)	(2,239)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	47,523	50,926	3,010
Resources Available:	47,523	50,926	3,010
Expenditures:			
Mental Health Services	47,523	50,926	52,497
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	47,523	50,926	52,497
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	46,335	50,968	52,497
Non-Appropriated Balance			
See Tab A			Total Expenditure/Non-Appr Balance
			Tax Required
Delinquent Comp Rate: 3.0%			1,485
Amount of 2019 Ad Valorem Tax			50,972

Adopted Budget Mental Retardation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	48,275	48,443	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	667	0	0
Motor Vehicle Tax	4,802	5,095	4,185
Recreational Vehicle Tax	79	75	69
16/20 M Vehicle Tax	572	512	555
Commercial Vehicle Tax	487	514	499
Watercraft Tax	62	58	56
Neighborhood Revitalization	(2,615)	(2,218)	(2,309)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	52,329	52,479	3,055
Resources Available:	52,329	52,479	3,055
Expenditures:			
Contractual	52,329	52,479	54,100
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	52,329	52,479	54,100
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	50,992	52,522	54,100
Non-Appropriated Balance			
See Tab A			Total Expenditure/Non-Appr Balance
			Tax Required
Delinquent Comp Rate: 3.0%			1,531
Amount of 2019 Ad Valorem Tax			52,576

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election Expense	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,644	4,105	2,129
Receipts:			
Ad Valorem Tax	38,751	35,108	xxxxxxxxxxxxxxxxxx
Delinquent Tax	422	0	0
Motor Vehicle Tax	3,050	4,091	3,033
Recreational Vehicle Tax	50	61	50
16/20 M Vehicle Tax	392	411	402
Commercial Vehicle Tax	305	413	362
Watercraft Tax	39	46	41
Neighborhood Revitalization	(2,099)	(1,606)	(1,775)
Reimbursements	559		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	41,469	38,524	2,113
Resources Available:	48,113	42,629	4,242
Expenditures:			
Salaries	0	22,500	25,500
Contractual	29,472	5,500	5,500
Commodities	6,036	7,500	7,500
Capital Outlay	0	5,000	5,000
Transfer to Election Technology Fund	8,500	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	44,008	40,500	43,500
Unencumbered Cash Balance Dec 31	4,105	2,129	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	44,500	40,500	43,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			43,500
Tax Required			39,258
Delinquent Comp Rate: 3.0%			1,178
Amount of 2019 Ad Valorem Tax			40,436

Adopted Budget Historical Museum	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,301	2,722	1,271
Receipts:			
Ad Valorem Tax	52,955	54,158	xxxxxxxxxxxxxxxxxx
Delinquent Tax	732	0	0
Motor Vehicle Tax	5,303	5,595	4,679
Recreational Vehicle Tax	87	83	77
16/20 M Vehicle Tax	600	563	621
Commercial Vehicle Tax	543	564	558
Watercraft Tax	70	64	63
Neighborhood Revitalization	(2,869)	(2,478)	(2,733)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	57,421	58,549	3,265
Resources Available:	60,722	61,271	4,536
Expenditures:			
Appropriation	58,000	60,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	58,000	60,000	65,000
Unencumbered Cash Balance Dec 31	2,722	1,271	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	58,000	60,000	65,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			65,000
Tax Required			60,464
Delinquent Comp Rate: 3.0%			1,814
Amount of 2019 Ad Valorem Tax			62,278

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	58,802	2,565	2,565
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization			
Reimbursements & Refunds	51,141		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	51,141	0	0
Resources Available:	109,943	2,565	2,565
Expenditures:			
Employee Benefits	63,802		
Transfer to General Fund	43,576		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	107,378	0	0
Unencumbered Cash Balance Dec 31	2,565	2,565	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	58,313	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
	Amount of 2019 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Reappraisal	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	36,058	60,371	29,895
Receipts:			
Ad Valorem Tax	313,704	266,213	xxxxxxxxxxxxxxxx
Delinquent Tax	3,912	0	0
Motor Vehicle Tax	27,624	33,145	22,998
Recreational Vehicle Tax	455	491	377
16/20 M Vehicle Tax	2,723	3,333	3,051
Commercial Vehicle Tax	2,898	3,344	2,743
Watercraft Tax	378	377	309
Neighborhood Revitalization	(16,994)	(12,179)	(14,952)
Other Reimbursements	4,175		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	338,875	294,724	14,526
Resources Available:	374,933	355,095	44,421
Expenditures:			
Salaries	174,834	172,500	180,300
Contractual	10,108	19,950	19,950
Commodities	4,921	12,250	12,250
Capital Outlay	0	6,000	6,000
Employee Benefits - Health Insurance	69,912	75,864	94,830
Employee Benefits	34,787	33,636	35,375
Transfer to Special Reappraisal Equip. Fund	20,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	314,562	325,200	353,705
Unencumbered Cash Balance Dec 31	60,371	29,895	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	335,355	325,200	353,705
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	353,705
		Tax Required	309,284
	Delinquent Comp Rate:	3.0%	9,279
	Amount of 2019 Ad Valorem Tax		318,563

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Noxious Weed C.O.	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	133,442	183,442	178,442
Receipts:			
Transfer from Noxious Weed Fund	50,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	50,000	0	0
Resources Available:	183,442	183,442	178,442
Expenditures:			
Capital Outlay	0	5,000	178,442
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	5,000	178,442
Unencumbered Cash Balance Dec 31	183,442	178,442	0
2018/2019/2020 Budget Authority Amount	77,867	128,442	178,442

Adopted Budget

Ambulance Spec. Equip.	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	300,505	400,505	295,505
Receipts:			
Transfer from Ambulance Service Fund	100,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	100,000	20,000	20,000
Resources Available:	400,505	420,505	315,505
Expenditures:			
Capital Outlay	0	125,000	315,505
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	125,000	315,505
Unencumbered Cash Balance Dec 31	400,505	295,505	0
2018/2019/2020 Budget Authority Amount	295,505	245,000	315,505

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget County Health C.O.	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	196,231	216,231	196,231
Receipts:			
Transfer from County Health Fund	20,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	20,000	5,000	5,000
Resources Available:	216,231	221,231	201,231
Expenditures:			
Capital Outlay	0	25,000	201,231
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	25,000	201,231
Unencumbered Cash Balance Dec 31	216,231	196,231	0
2018/2019/2020 Budget Authority Amount	90,000	176,231	201,231

Adopted Budget

Spec. Reappraisal Equip.	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	109,275	129,275	114,275
Receipts:			
Transfer from Special Reappraisal Fund	20,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	20,000	5,000	5,000
Resources Available:	129,275	134,275	119,275
Expenditures:			
Capital Outlay	0	20,000	119,275
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	20,000	119,275
Unencumbered Cash Balance Dec 31	129,275	114,275	0
2018/2019/2020 Budget Authority Amount	74,275	105,000	119,275

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Alcohol Treatment	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Liquor Tax	17,323	18,713	16,854
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	17,323	18,713	16,854
Resources Available:	17,323	18,713	16,854
Expenditures:			
Contractual	17,323	18,713	16,854
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	17,323	18,713	16,854
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	15,205	18,713	16,854

See Tab A

Adopted Budget

911 Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,514	1,514	1,514
Receipts:			
Fees	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	1,514	1,514	1,514
Expenditures:			
Capital Outlay	0	0	1,514
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	1,514
Unencumbered Cash Balance Dec 31	1,514	1,514	0
2018/2019/2020 Budget Authority Amount	0	1,514	1,514

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency 911	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,502	9,562	8,562
Receipts:			
Interest on Idle Funds	60		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	60	0	0
Resources Available:	9,562	9,562	8,562
Expenditures:			
Capital Outlay		1,000	8,562
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	1,000	8,562
Unencumbered Cash Balance Dec 31	9,562	8,562	0
2018/2019/2020 Budget Authority Amount	9,388	8,114	8,562

Adopted Budget

Mitchell - 911	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,733	21,002	56,002
Receipts:			
Fees	52,188	50,000	50,000
Interest on Idle Funds	82		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	52,270	50,000	50,000
Resources Available:	78,003	71,002	106,002
Expenditures:			
Capital Outlay	57,001	15,000	106,002
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	57,001	15,000	106,002
Unencumbered Cash Balance Dec 31	21,002	56,002	0
2018/2019/2020 Budget Authority Amount	75,241	50,492	106,002

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Courthouse Technology	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	45,339	75,297	70,297
Receipts:			
Transfer from General Fund	50,000	10,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	50,000	10,000	0
Resources Available:	95,339	85,297	70,297
Expenditures:			
Capital Outlay	20,042	15,000	70,297
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	20,042	15,000	70,297
Unencumbered Cash Balance Dec 31	75,297	70,297	0
2018/2019/2020 Budget Authority Amount	50,000	35,339	70,297

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Collections	18,898	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	18,898	17,000	17,000
Resources Available:	18,898	17,000	17,000
Expenditures:			
Contractual	18,898	17,000	17,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	18,898	17,000	17,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	17,000	17,000	17,000

See Tab A

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Courthouse Renovation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	226,737	310,199	435,199
Receipts:			
Transfer from General Fund	100,000	150,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	100,000	150,000	75,000
Resources Available:	326,737	460,199	510,199
Expenditures:			
Improvements	16,538	25,000	510,199
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	16,538	25,000	510,199
Unencumbered Cash Balance Dec 31	310,199	435,199	0
2018/2019/2020 Budget Authority Amount	100,000	346,737	510,199

Adopted Budget

Election Technology	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	38,343	769	769
Receipts:			
Transfer from Election Fund	8,500	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	8,500	0	0
Resources Available:	46,843	769	769
Expenditures:			
Capital Outlay	46,074	0	769
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	46,074	0	769
Unencumbered Cash Balance Dec 31	769	769	0
2018/2019/2020 Budget Authority Amount	26,380	11,963	769

See Tab A

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	58,100	12,713	123,764
Receipts:			
User Fees	321,074	320,000	320,000
Grant Proceeds			
Transfer from General Fund		150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	321,074	470,000	470,000
Resources Available:	379,174	482,713	593,764
Expenditures:			
Salaries	95,413	88,500	82,080
Contractual	220,987	220,000	220,000
Commodities	0	0	0
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	31,529	34,248	50,748
Employee Benefits	18,532	16,201	16,444
Reserve for Future Year	0	0	224,492
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	366,461	358,949	593,764
Unencumbered Cash Balance Dec 31	12,713	123,764	0
2018/2019/2020 Budget Authority Amount	534,620	509,768	593,764

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

Non-Budgeted Funds-A

Fund Name:	Special Hwv Improvement	Special Equipment & Machinery	Ambulance C.O.	Rescue Squad C.O.	Crime Victims Restitution	Treasurer & ROD Office	Special Motor Vehicle	Concealed Weapon Permit	Registered Offender	Prosecuting Attorney Training	
Unencumbered											Total
Cash Balance Jan 1	1,013,689	781,678	14,374	20,000	13,335	21,232	87,526	11,981	15,240	4,784	1,983,839
Receipts:											
Sales Proceeds											
Transfer from Road & Bridge Fund	275,000	175,000									
Transfer from Ambulance Service Fund			50,000	20,000							
District Court Fees					205						
Reimbursements and Other	75,773	4,250									
Vehicle Taxes and Fees							2,900,400				
Interest Earned							700				
Fees								585	1,280	879	
Total Receipts	350,773	179,250	50,000	20,000	205	0	2,901,100	585	1,280	879	3,504,072
Resources Available:	1,364,462	960,928	64,374	40,000	13,540	21,232	2,988,626	12,566	16,520	5,663	5,487,911
Expenditures:											
Highway Improvements	121,279										
Capital Outlay		153,000									
Taxes and Fees							2,805,103				
Contractual										425	
Transfer to General Fund							76,359				
Total Expenditures	121,279	153,000	0	0	0	0	2,881,462	0	0	425	3,156,166
Cash Balance Dec 31	1,243,183	807,928	64,374	40,000	13,540	21,232	107,164	12,566	16,520	5,238	2,331,745 **
											2,331,745 **

**Note: These two block figures should agree.

Non-Budgeted Funds-B

Fund Name:	Drug Seizure	Clerk Technology	Treasurer Technology	Special Road & Bridge	PBC - Bond & Interest	Reg. of Deeds Technology	Worthless Check Assessment				
Unencumbered											Total
Cash Balance Jan 1	16,362	4,468	5,934	1,054,298	0	84,707	13,576	0	0	0	1,179,345
Receipts:											
Collections	212										
Bond Proceeds											
Rent from Mitchell County Hospital											
Interest Earned											
Transfer from Road & Bridge Fund				250,000							
Reimbursements											
Fees		1,927	1,927			7,706	260				
Total Receipts	212	1,927	1,927	250,000	0	7,706	260	0	0	0	262,032
Resources Available:	16,574	6,395	7,861	1,304,298	0	92,413	13,836	0	0	0	1,441,377
Expenditures:											
Contractual											
Commodities											
Bond Principal											
Bond Interest											
Capital Outlay	5,023										
Total Expenditures	5,023	0	0	0	0	0	0	0	0	0	5,023
Cash Balance Dec 31	11,551	6,395	7,861	1,304,298	0	92,413	13,836	0	0	0	1,436,354 **
											1,436,354 **

**Note: These two block figures should agree.

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

NOTICE OF BUDGET HEARING

State of Kansas
County
2020

The governing body of
Mitchell County

will meet on August 19, 2019 at 9:45 AM at Mitchell County Commissioner's Room 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 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 change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,872,508	36.637	5,043,113	40.725	5,973,305	3,589,513	39.189
Debt Service							
Road & Bridge	3,098,777	27.309	3,078,277	25.720	3,183,604	2,342,005	25.569
Special Bridge	159,136	0.939	186,377	1.998	193,304	183,023	1.998
Fair Building	26,000	0.290	26,000	0.275	31,000	29,930	0.327
Soil Conservation	26,000	0.292	26,000	0.276	28,000	26,745	0.292
Noxious Weed	273,770	2.935	351,194	1.470	355,219	134,536	1.469
Ambulance	1,326,313	13.837	1,492,660	11.320	1,566,462	1,075,795	11.745
Services for the Elderly	132,754	1.500	140,506	1.498	144,507	137,267	1.499
Hospital Maintenance	177,060	1.998	187,347	1.998	192,528	183,023	1.998
County Health	864,087	5.611	874,972	4.689	932,938	474,850	5.184
Mental Health	47,523	0.534	50,926	0.557	52,497	50,972	0.557
Mental Retardation	52,329	0.588	52,479	0.569	54,100	52,576	0.574
Election Expense	44,008	0.472	40,500	0.413	43,500	40,436	0.441
Historical Museum	58,000	0.645	60,000	0.637	65,000	62,278	0.680
Employee Benefits	107,378						
Special Reappraisal	314,562	3.821	325,200	3.127	353,705	318,563	3.478
Noxious Weed C.O.			5,000		178,442		
Ambulance Spec. Equip.			125,000		315,505		
County Health C.O.			25,000		201,231		
Spec. Reappraisal Equip.			20,000		119,275		
Alcohol Treatment	17,323		18,713		16,854		
911 Fund					1,514		
Emergency 911			1,000		8,562		
Mitchell - 911	57,001		15,000		106,002		
Courthouse Technology	20,042		15,000		70,297		
Transient Guest Tax	18,898		17,000		17,000		
Courthouse Renovation	16,538		25,000		510,199		
Election Technology	46,074				769		
Solid Waste	366,461		358,949		593,764		
Non-Budgeted Funds-A	3,156,166						
Non-Budgeted Funds-B	5,023						
Totals	14,283,731	97.408	12,561,213	95.272	15,309,083	8,701,512	95.000
Less: Transfers	1,358,435		505,000		420,000		
Net Expenditure	12,925,296		12,056,213		14,889,083		
Total Tax Levied	8,122,302		8,362,432		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	83,392,352		87,779,963		91,593,863		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	9,550,000	8,835,000	8,105,000
Other	0	0	0
Lease Pur. Princ.	267,206	204,029	254,418
Total	9,817,206	9,039,029	8,359,418

*Tax rates are expressed in mills

Chris Treaster

Clerk

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	3,031,512	33.097	139,339
Debt Service	0		
Road & Bridge	2,208,119	24.108	101,493
Special Bridge	183,023	1.998	8,412
Fair Building	28,577	0.312	1,313
Soil Conservation	25,536	0.279	1,174
Noxious Weed	124,496	1.359	5,722
Ambulance	970,771	10.599	44,620
Services for the Elderly	137,267	1.499	6,309
Hospital Maintenance	183,023	1.998	8,412
County Health	518,190	5.657	23,818
Mental Health	48,709	0.532	2,239
Mental Retardation	50,240	0.549	2,309
Election Expense	38,607	0.422	1,775
Historical Museum	59,463	0.649	2,733
Employee Benefits	0		
Special Reappraisal	325,302	3.552	14,952
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	7,932,835	86.609	364,620

2019 July 1 Valuation: 91,593,863Valuation Factor: 91,593.863Neighborhood Revitalization Subj to Rebate: 4,209,968Neighborhood Revitalization factor: 4,209.968

**This information comes from the 2020 Budget Summary page. See instructions tab #11 for completion of the Neighborhood Revitalization Rebate table.

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the County's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the County's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted (the date of the forecast) of the expected conditions and its expected course of action. 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.

a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the County. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation.

Transfers are generally forecast on debt ordinances, if applicable, or management's intent to fund reserves or make operating transfers.

Capital expenditures are forecast on future capital needs.