

**NOTICE OF HEARING BUDGET**

The governing body of Elk, Kansas will meet on the day of , 2014 at , at the  
for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2014  
ad valorem tax. Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

The 'Proposed Budget 2015 Expenditures' and the 'Amount of 2014 Ad Valorem Tax' establish the maximum limits of the 2015 budget.  
The 'Est Tax Rate\*' is subject to slight change depending on final assessed valuation.

	2013		2014		PROPOSED BUDGET 2015		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2014 Ad Valorem Tax	Est Tax Rate*
General	1,093,967	19.251	1,112,886	11.199	1,764,311	184,763	8.030
<b>SPECIAL REVENUE:</b>							
Ambulance	215,822	2.754	220,000	3.001	228,000	86,924	3.778
Conservation District	12,000	0.500	12,000	0.466	12,000	10,393	0.452
Election	23,076	1.027	46,960	1.768	46,960	39,411	1.713
Economic Development	9,953	0.955	730	0.873	38,995	0	0.000
Employee Benefits	905,899	40.593	1,010,875	38.141	1,010,875	794,970	34.548
Health	101,793	2.185	102,420	0.917	106,300	25,105	1.091
Historical Society	1,000	0.042	1,000	0.039	1,000	848	0.037
Mental Health	33,000	1.393	33,000	1.278	33,000	28,736	1.249
Intellectual Disability	23,000	0.911	23,000	0.866	23,000	19,884	0.864
Noxious Weed	26,226	0.300	36,000	1.573	40,000	33,804	1.469
Road and Bridge	1,767,950	49.932	1,610,800	45.908	1,684,800	1,047,192	45.510
Special Alcohol	5,397		4,500		6,500		
Special Bridge	63,904	2.000	61,660	1.999	156,400	46,023	2.000
Special Liability	27,191	0.799	35,000	1.202	35,000	23,842	1.036
Special Parks and Recreation	0		0		17,000		
Service Program for the Elderly	53,820	2.294	53,720	2.071	53,720	46,579	2.024
Special Highway	60,200						
Special Machinery	73,508						
Rural Fire Equipment Reserve	0						
County Equipment Reserve	10,799						
County Building	0						
E-911	31,789		32,500		100,000		
<b>ENTERPRISE:</b>							
Solid Waste	131,624		14,452		86,000		
<b>EXPENDABLE TRUST FUNDS:</b>							
Prosecuting Attorney Training	0						
Special Auto	27,402						
Register of Deeds Technology	1,743						
Special Prosecutors Trust	0						
Diversion Fees	2,212						
Sheriff's Equipment Reserve	5,772						
EMS Donations	2,020						
Law Enforcement Trust	0						
Totals	4,711,067	124.936	4,411,503	111.301	5,443,861	2,388,474	103.801
Less: Transfers	63,491		2,500		2,500		
Net Expenditures	4,647,576		4,409,003		5,441,361		
Total Tax Levied	2,623,421		2,542,614		XXXXXXXXXX		
Assessed Valuation	20,998,117		22,844,488		23,010,276		

Outstanding Indebtedness, January 1			
	2012	2013	2014
G O Bonds			
No-Fund Warrants			
Revenue Bonds			
Lease Purchase Principal	847,665	940,383	434,057
Totals	847,665	940,383	434,057

\* Tax Rates are expressed in mills.

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Clerk

Governing Body

Rural Fire District No. 1	100,399	5.000	102,560	5.000	102,750	92,784	5.000
Total Tax Levied	83,124		92,409		XXXXXXXXXX		
Assessed Valuation	16,624,749		18,481,760		18,557,201		

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

STATE OF KANSAS  
 City/County  
 2015

certify that: (1) the hearing mentioned in the attached publication was held:  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure  
 and (3) the amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

TABLE OF CONTENTS:			2015 ADOPTED BUDGET		County Clerk's Use Only
Adopted Budget		Page No	Expenditures	Amount of 2014 Ad Valorem Tax	
Computation to Determine Limit for 2015		2			
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Schedule of Transfers		3a			
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General	79-1946		1,764,311	184,763	
SPECIAL REVENUE:	79-1946	6			
Ambulance	65-6113	7	228,000	86,924	
Conservation District	2-1907b	8	12,000	10,393	
Election	25-2201a	8	46,960	39,411	
Economic Development	19-4102	9	38,995	-	
Employee Benefits	12-16,102	10	1,010,875	794,970	
Health	65-204	11	106,300	25,105	
Historical Society	19-2651	12	1,000	848	
Mental Health	19-4004	12	33,000	28,736	
Intellectual Disability	19-4004	13	23,000	19,884	
Noxious Weed	2-1318	13	40,000	33,804	
Road and Bridge	79-1947	14	1,684,800	1,047,192	
Special Alcohol	79-41a04	14	6,500		
Special Bridge	68-1135	15	156,400	46,023	
Special Liability	75-6110	15	35,000	23,842	
Special Parks and Recreation	79-41a04	16	17,000		
Service Program for the Elderly	12-1680	16	53,720	46,579	
Special Highway	68-590	17			
Special Machinery	68-141g	17			
Rural Fire Equipment Reserve		18			
County Equipment Reserve	19-119	18			
County Building	19-15,116	19			
E-911	12-5301	19	100,000		
ENTERPRISE:					
Solid Waste	19-2661	20	86,000		
EXPENDABLE TRUST FUNDS:					
Prosecuting Attorney Training		20			
Special Auto	8-145	21			
Register of Deeds Technology		21			
Special Prosecutors Trust		22			
Diversion Fees		22			
Sheriff's Equipment Reserve		23			
EMS Donations		23			
Law Enforcement Trust		24			
Totals			5,443,861	2,388,474	
Rural Fire District No. 1	19-3601	25	102,750	92,784	
Publication					
Final Assessed Valuation					

List any resolution setting a fund levy limit:

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

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

Attest: \_\_\_\_\_, 2014

County Clerk

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Governing Body

**COMPUTATION TO DETERMINE LIMIT FOR 2015 BUDGET**

STATE OF KANSAS  
City/County  
2015  
Amount of  
Levy

1. Total tax levy amount in 2014 budget	+ \$ 2,542,458
2. Debt service levy in 2014 budget	-
3. Tax levy excluding debt service	<u>2,542,458</u>

2014 Valuation Information for Valuation Adjustments:

4. New Improvements for 2014	+ <u>234,963</u>
5. Increase in personal property for 2014	
5a. Personal Property 2014	+ <u>965,719</u>
5b. Personal Property 2013	- <u>0</u>
5c. Increase in personal property (5a minus 5b)	+ <u>965,719</u>
6. Valuation of property that has changed in use during 2014:	<u>                    </u>
7. Total valuation adjustment (Sum of 4, 5c, 6)	<u>1,200,682</u>
8. Total estimated July 1, 2014 valuation	<u>23,010,276</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>21,809,594</u>
10. Factor for increase (7 divided by 9)	<u>0</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. Maximum tax levy, excluding debt service, prior to CPI Adjustment (3 plus 11)	\$ <u>2,542,458</u>
13. Debt Service Levy in this 2015 budget	<u>                    </u>
14. Maximum levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,542,458</u>
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.5%</u>
16. Consumer Price Index adjustment (3 times 15)	<u>38,137</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	<u><u>2,580,595</u></u>

If the 2015 budget includes tax levies exceeding the total on line 17, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.



**Schedule of Transfers**

Fund Transferred From:	Fund Transferred To:	2013 Amount	2014 Amount	2015 Amount	Transfers Authorized by Statute
MV Operating	General	591	2,500	2,500	8-145
Health	Spec Equipment Reserve	15,000			19-119
General	Spec Equipment Reserve	14,900			19-120
Rural Fire Dist No 1	Spec RFD Equip Reserve	33,000			19-3612c
	Total	63,491	2,500	2,500	
	Adjustments				
	Adjusted Totals	63,491	2,500	2,500	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand 1-1-2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>G. O. BONDS:</b>											
NONE											
<b>REVENUE BONDS:</b>											
NONE											
<b>TEMPORARY NOTES:</b>											
<b>NO FUND WARRANTS:</b>											
NONE											
Total No Fund Warrants			0	0	0		0	0	0	0	0

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

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beg Princ)	Principal Bal. Due 1-1-2014	Payments Due 2014	Payments Due 2015
2 Graders	10/7/2013	36	3.0	221,000	221,000	77,582	77,582
Wheel Loader	5/10/2010	60	4.0	116,000	24,725	25,466	0
2 John Deere Graders	5/9/2010	60	3.29	269,324	113,009	59,311	59,311
120 M Cat Grader	4/23/2012	60	3.2	92,718	75,323	20,361	20,361
JD Excavator	4/24/2014	36	2.95	117,000		41,548	41,548
Totals				816,042	434,057	224,268	198,802

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

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Adopted Budget

GENERAL FUND (Contd)		Prior Year	Current Year	Budget
Expenditures:	Code	Actual 2013	Year 2014	Year 2015
County Commissioners				
Personal Services		32,550	32,400	32,400
Contractual Services		166	1,000	1,000
Commodities		300	300	300
Capital Outlay				
Total County Commissioners		33,016	33,700	33,700
County Clerk				
Personal Services		45,406	50,100	59,230
Contractual Services		2,324	6,900	2,400
Commodities		939	500	400
Capital Outlay			1,300	2,620
Reimbursed Expense		(397)		
Total County Clerk		48,272	58,800	64,650
County Treasurer				
Personal Services		48,882	50,000	52,000
Contractual Services		931		
Commodities		200		
Capital Outlay				
Total County Treasurer		50,013	50,000	52,000
County Attorney				
Personal Services		58,088	61,203	63,040
Contractual Services		1,920	2,928	3,015
Commodities		1,271	400	400
Capital Outlay		1,000	1,950	2,036
Reimbursed Expense		(55)		
Total County Attorney		62,224	66,481	68,491
Register of Deeds				
Personal Services		43,540	36,000	49,540
Contractual Services		757	950	1,500
Commodities		315	550	400
Capital Outlay		587	17,000	10,000
Employee Benefits		(7)		
Total Register of Deeds		45,192	54,500	61,440
District Court				
Contractual Services		72,858	66,925	67,215
Commodities		1,433	900	1,000
Capital Outlay		1,495	950	1,785
Reimbursed Expense				
Total District Court		75,786	68,775	70,000
Courthouse General				
Personal Services				
Contractual Services		144,134	89,000	96,800
Commodities		26,182	6,000	6,000
Capital Outlay			5,000	5,000
Reimbursed Expense		(9,237)	(1,600)	
Total Courthouse General		161,079	98,400	107,800
Maintenance				
Personal Services		38,791	48,000	48,000
Contractual Services		14,708	15,000	15,000
Commodities		18,820	22,500	22,500
Capital Outlay		236		
Reimbursed Expense				
Total Maintenance		72,555	85,500	85,500
County Appraiser				
Personal Services		83,309	80,000	81,000
Contractual Services		21,013	42,000	44,000
Commodities		4,296	4,000	4,000
Capital Outlay		5,565	1,000	1,000
Reimbursed Expense		(24)		
Total County Appraiser		114,159	127,000	130,000
County Counselor				
Contractual Services			16,200	16,200
County Sheriff				
Personal Services		277,066	265,235	281,149
Contractual Services		35,857	15,985	16,944
Commodities		36,464	55,348	58,669
Capital Outlay		473	13,432	14,238
Reimbursed Expense		(5,635)		
Total County Sheriff		344,225	350,000	371,000
Emergency Preparedness				
Personal Services		25,494	27,670	27,670

Contractual Services		1,154	3,000	3,000
Commodities		3,088	2,730	2,730
Capital Outlay		473	600	600
Reimbursed Expense				
Total Emergency Preparedness		30,209	34,000	34,000
Recycling				
Personal Services		11,207	12,480	12,480
Contractual Services		2,655	1,300	2,300
Commodities		3,320		2,500
Capital Outlay			6,750	3,250
Reimbursed Expense				
Total Recycling		17,182	20,530	20,530
Youth Development Recreation Commission				
Personal Services		2,040		
Contractual Services		74		
Commodities		22		
Total Youth Development		2,136	0	0
Crime Victims Program				
Coroner		10,574	5,000	5,000
Fair		3,000	3,000	5,000
Equipment-Capital Outlay			30,000	625,000
Health Fund Reimbursement		5,445	7,000	7,000
Capital Project				
CASA		1,000	1,000	1,000
ROZ		3,000	3,000	6,000
Operating Transfers to Special Equip Reserve		14,900		
Operating Transfers to County Building Fund				
TOTAL EXPENDITURES		1,093,967	1,112,886	1,764,311
Unreserved Fund Balance, December 31		548,326	686,967	XXXXXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,764,311
TAX REQUIRED				181,068
Delinquency Computation				3,695
Amount of 2014 Ad Valorem Tax				184,763

Adopted Budget AMBULANCE FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		11,030	5,960	(2,854)
Revenues:				
Ad Valorem Tax		57,506	67,185	XXXXXXXXXX
Delinquent Tax		1,981	578	672
Motor Vehicle Tax		8,197	6,972	7,547
16/20 M Vehicle Tax			1,277	1,526
Recreational Vehicle Tax		120	97	112
Commercial Vehicle Tax			0	563
Water Craft Tax			0	100
In Lieu of Tax (I.R.B.)			77	148
Service Fees		138,666	135,000	135,000
Other		4,282		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		210,752	211,186	145,668
RESOURCES AVAILABLE		221,782	217,146	142,814
Expenditures:				
Personal Services		178,712	188,000	197,000
Contractual Services		12,707	14,500	13,000
Commodities		25,450	17,500	18,000
Capital Outlay		1,029		
Reimbursed Expense		(2,076)		
Transfer to County Equipment Reserve				
TOTAL EXPENDITURES		215,822	220,000	228,000
Unreserved Fund Balance, December 31		5,960	(2,854)	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				228,000
TAX REQUIRED				85,186
Delinquency Computation [See Instructions]				1,738
Amount of 2014 Tax to be Levied				86,924

Adopted Budget CONSERVATION DISTRICT FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1			91	158
Revenues:				
Ad Valorem Tax		10,384	10,433	XXXXXXXXXX
Delinquent Tax		100	105	104
Motor Vehicle Tax		1,334	1,265	1,173
16/20 M Vehicle Tax		242	232	237
Recreational Vehicle Tax		17	18	17
Commercial Vehicle Tax			0	87
Water Craft Tax			0	16
In Lieu of Tax (I.R.B.)		14	14	23
Other				
TOTAL RECEIPTS		12,091	12,067	1,657
RESOURCES AVAILABLE		12,091	12,158	1,815
Expenditures:				
Personal Services				
Contractual Services		12,000	12,000	12,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		12,000	12,000	12,000
Unreserved Fund Balance, December 31		91	158	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				12,000
TAX REQUIRED				10,185
Delinquency Computation [See Instructions]				208
Amount of 2014 Tax to be Levied				10,393

Adopted Budget ELECTION FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		4,448	6,076	2,054
Revenues:				
Ad Valorem Tax		21,244	39,581	XXXXXXXXXX
Delinquent Tax		665	216	396
Motor Vehicle Tax		2,755	2,600	4,445
16/20 M Vehicle Tax			476	899
Recreational Vehicle Tax		40	36	66
Commercial Vehicle Tax			0	331
Water Craft Tax			0	59
In Lieu of Tax (I.R.B.)			29	87
Other				
TOTAL RECEIPTS		24,704	42,938	6,283
RESOURCES AVAILABLE		29,152	49,014	8,337
Expenditures:				
Personal Services		17,031	17,880	17,880
Contractual Services		2,748	9,880	9,880
Commodities		2,473	14,200	14,200
Capital Outlay		824	5,000	5,000
Reimbursed Expense				
Operating Transfer Out - Equip Reserve				
TOTAL EXPENDITURES		23,076	46,960	46,960
Unreserved Fund Balance, December 31		6,076	2,054	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				46,960
TAX REQUIRED				38,623
Delinquency Computation [See Instructions]				788
Amount of 2014 Tax to be Levied				39,411

Adopted Budget				
ECONOMIC DEVELOPMENT FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		956	13,956	35,892
Revenues:				
Ad Valorem Tax		19,852	19,544	XXXXXXXXXX
Delinquent Tax		572	201	195
Motor Vehicle Tax		2,492	2,417	2,195
16/20 M Vehicle Tax			443	444
Recreational Vehicle Tax		37	34	33
Commercial Vehicle Tax			0	164
Water Craft Tax			0	29
In Lieu of Tax (I.R.B.)			27	43
Other				
TOTAL RECEIPTS		22,953	22,666	3,103
RESOURCES AVAILABLE		23,909	36,622	38,995
Expenditures:				
Personal Services		7,649		
Contractual Services		2,099	730	38,995
Commodities		234		
Capital Outlay				
Reimbursed Expense		(29)		
Operating Transfer Out - Spec Equip Rsrv				
TOTAL EXPENDITURES		9,953	730	38,995
Unreserved Fund Balance, December 31		13,956	35,892	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				38,995
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2014 Tax to be Levied				0

Adopted Budget EMPLOYEE BENEFITS FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		73,448	120,503	96,212
Revenues:				
Ad Valorem Tax		840,449	853,886	XXXXXXXXXX
Delinquent Tax		21,896	8,524	8,539
Motor Vehicle Tax		89,315	102,780	95,924
16/20 M Vehicle Tax			18,825	19,400
Recreational Vehicle Tax		1,294	1,432	1,421
Commercial Vehicle Tax			0	7,150
Water Craft Tax			0	1,273
In Lieu of Tax (I.R.B.)			1,137	1,885
Other				
TOTAL RECEIPTS		952,954	986,584	135,592
RESOURCES AVAILABLE		1,026,402	1,107,087	231,804
Expenditures:				
Health Insurance		601,444	687,125	687,125
KPERS		112,737	135,600	135,600
Life Insurance		2,263	3,150	3,150
Social Security		102,205	115,500	115,500
Unemployment		19,220	17,000	17,000
Workmen's Compensation		75,025	52,500	52,500
Other				
Reimbursed Expense		(6,995)		
TOTAL EXPENDITURES		905,899	1,010,875	1,010,875
Unreserved Fund Balance, December 31		120,503	96,212	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,010,875
TAX REQUIRED				779,071
Delinquency Computation [See Instructions]				15,899
Amount of 2014 Tax to be Levied				794,970

Adopted Budget HEALTH FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		72,155	70,894	37,296
Revenues:				
Ad Valorem Tax		45,380	20,529	XXXXXXXXXX
Delinquent Tax		1,485	459	205
Motor Vehicle Tax		6,016	5,533	2,307
16/20 M Vehicle Tax			1,013	466
Recreational Vehicle Tax		88	77	34
Commercial Vehicle Tax			0	172
Water Craft Tax			0	31
In Lieu of Tax (I.R.B.)			61	45
State Grants and FFA		30,385	24,000	24,000
Service Fees		17,178	17,150	17,141
Cancellation of Prior Year Encumbrances			.	
TOTAL RECEIPTS		100,532	68,822	44,401
RESOURCES AVAILABLE		172,687	139,716	81,697
Expenditures:				
Personal Services		73,997	80,000	78,000
Contractual Services		6,797	5,420	28,300
Commodities		18,849	17,000	
Capital Outlay				
Employee Benefits				
Reimbursed Expense		(12,850)		
Transfer Out - Co Equipment Reserve		15,000		
TOTAL EXPENDITURES		101,793	102,420	106,300
Unreserved Fund Balance, December 31		70,894	37,296	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				106,300
TAX REQUIRED				24,603
Delinquency Computation [See Instructions]				502
Amount of 2014 Tax to be Levied				25,105

Adopted Budget HISTORICAL SOCIETY FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		4	19	31
Revenues:				
Ad Valorem Tax		873	873	XXXXXXXXXX
Delinquent Tax		27	9	9
Motor Vehicle Tax		113	108	98
16/20 M Vehicle Tax			20	20
Recreational Vehicle Tax		2	1	1
Commercial Vehicle Tax			0	7
Water Craft Tax			0	1
In Lieu of Tax (I.R.B.)			1	2
Other				
TOTAL RECEIPTS		1,015	1,012	138
RESOURCES AVAILABLE		1,019	1,031	169
Expenditures:				
Personal Services				
Contractual Services		1,000	1,000	1,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		1,000	1,000	1,000
Unreserved Fund Balance, December 31		19	31	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,000
TAX REQUIRED				831
Delinquency Computation [See Instructions]				17
Amount of 2014 Tax to be Levied				848

Adopted Budget MENTAL HEALTH FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1			131	295
Revenues:				
Ad Valorem Tax		28,881	28,611	XXXXXXXXXX
Delinquent Tax		831	292	286
Motor Vehicle Tax		3,370	3,527	3,214
16/20 M Vehicle Tax			646	650
Recreational Vehicle Tax		49	49	48
Commercial Vehicle Tax			0	240
Water Craft Tax			0	43
In Lieu of Tax (I.R.B.)			39	63
Other				
TOTAL RECEIPTS		33,131	33,164	4,544
RESOURCES AVAILABLE		33,131	33,295	4,839
Expenditures:				
Personal Services				
Contractual Services		33,000	33,000	33,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		33,000	33,000	33,000
Unreserved Fund Balance, December 31		131	295	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				33,000
TAX REQUIRED				28,161
Delinquency Computation [See Instructions]				575
Amount of 2014 Tax to be Levied				28,736



Adopted Budget INTELLECTUAL DISABILITY FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		1,906	1,072	436
Revenues:				
Ad Valorem Tax		18,932	19,387	XXXXXXXXXX
Delinquent Tax		628	191	194
Motor Vehicle Tax		2,568	2,306	2,178
16/20 M Vehicle Tax			422	440
Recreational Vehicle Tax		38	32	32
Commercial Vehicle Tax			0	162
Water Craft Tax			0	29
In Lieu of Tax (I.R.B.)			26	43
Other				
TOTAL RECEIPTS		22,166	22,364	3,078
RESOURCES AVAILABLE		24,072	23,436	3,514
Expenditures:				
Personal Services				
Contractual Services		23,000	23,000	23,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		23,000	23,000	23,000
Unreserved Fund Balance, December 31		1,072	436	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				23,000
TAX REQUIRED				19,486
Delinquency Computation [See Instructions]				398
Amount of 2014 Tax to be Levied				19,884

Adopted Budget NOXIOUS WEED FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		9,703	1,086	1,281
Revenues:				
Ad Valorem Tax		7,030	35,215	XXXXXXXXXX
Delinquent Tax		955	63	352
Motor Vehicle Tax		3,317	759	3,955
16/20 M Vehicle Tax			139	800
Recreational Vehicle Tax		51	11	59
Commercial Vehicle Tax			0	295
Water Craft Tax			0	52
In Lieu of Tax (I.R.B.)			8	78
Other		6,256		
TOTAL RECEIPTS		17,609	36,195	5,591
RESOURCES AVAILABLE		27,312	37,281	6,872
Expenditures:				
Personal Services		11,556	10,000	4,800
Contractual Services		1,690	2,000	500
Commodities		42,447	36,000	64,700
Capital Outlay		2,000	2,000	
Reimbursed Expense		(31,467)	(14,000)	(30,000)
Operting Transfer to Spec Equipment				
TOTAL EXPENDITURES		26,226	36,000	40,000
Unreserved Fund Balance, December 31		1,086	1,281	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				40,000
TAX REQUIRED				33,128
Delinquency Computation [See Instructions]				676
Amount of 2014 Tax to be Levied				33,804

Adopted Budget ROAD AND BRIDGE FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1			66,548	69,867
Revenues:				
Ad Valorem Tax		1,031,103	1,027,770	XXXXXXXXXX
Delinquent Tax		24,318	10,485	10,278
Motor Vehicle Tax		98,391	126,426	115,459
16/20 M Vehicle Tax			23,156	23,351
Recreational Vehicle Tax		1,450	1,762	1,711
Commercial Vehicle Tax			0	8,607
Water Craft Tax			0	1,532
In Lieu of Tax (I.R.B.)		250,000	1,399	2,269
Special City and County Highway		183,386	173,121	175,478
Windfarm PILOT			250,000	250,000
Other		245,850		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		1,834,498	1,614,119	588,685
RESOURCES AVAILABLE		1,834,498	1,680,667	658,552
Expenditures:				
Maintenance				
Personal Services		408,313	437,000	420,000
Contractual Services		104,215	75,000	105,300
Commodities		1,216,139	975,000	874,500
Capital Outlay		53,117	123,800	305,000
Employee Benefits				
Reimbursed Expense		(36,639)		(20,000)
Environmental Services				
Personal Services		8,800		
Transfer to Special Machinery				
Transfer to Special Highway		14,005		
TOTAL EXPENDITURES		1,767,950	1,610,800	1,684,800
Unreserved Fund Balance, December 31		66,548	69,867	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				1,684,800
TAX REQUIRED				1,026,248
Delinquency Computation [See Instructions]				20,944
Amount of 2014 Tax to be Levied				1,047,192

Adopted Budget SPECIAL ALCOHOL FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unreserved Fund Balance, January 1			0	1,000
Revenues:				
Local Alcoholic Liquor Tax		5,397	5,500	5,500
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		5,397	5,500	5,500
RESOURCES AVAILABLE		5,397	5,500	6,500
Expenditures:				
Personal Services				
Contractual Services		5,397	4,500	6,500
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		5,397	4,500	6,500
Unreserved Fund Balance, December 31		0	1,000	0

Adopted Budget SPECIAL BRIDGE FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		130,386	114,558	104,190
Revenues:				
Ad Valorem Tax		41,517	44,753	XXXXXXXXXX
Delinquent Tax		1,294	420	448
Motor Vehicle Tax		5,189	5,064	5,027
16/20 M Vehicle Tax			928	1,017
Recreational Vehicle Tax		76	71	74
Commercial Vehicle Tax			0	375
Water Craft Tax			0	67
In Lieu of Tax (I.R.B.)			56	99
Other				
TOTAL RECEIPTS		48,076	51,292	7,107
RESOURCES AVAILABLE		178,462	165,850	111,297
Expenditures:				
Personal Services				
Contractual Services		1,375		
Commodities		53,205		
Capital Outlay		9,324	61,660	156,400
Reimbursed Expense				
TOTAL EXPENDITURES		63,904	61,660	156,400
Unreserved Fund Balance, December 31		114,558	104,190	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				156,400
TAX REQUIRED				45,103
Delinquency Computation [See Instructions]				920
Amount of 2014 Tax to be Levied				46,023

Adopted Budget SPECIAL LIABILITY FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		19,594	12,839	7,363
Revenues:				
Ad Valorem Tax		16,859	26,910	XXXXXXXXXX
Delinquent Tax		750	168	269
Motor Vehicle Tax		2,786	2,025	3,023
16/20 M Vehicle Tax			371	611
Recreational Vehicle Tax		41	28	45
Commercial Vehicle Tax			0	225
Water Craft Tax			0	40
In Lieu of Tax (I.R.B.)			22	59
Other				
TOTAL RECEIPTS		20,436	29,524	4,272
RESOURCES AVAILABLE		40,030	42,363	11,635
Expenditures:				
Personal Services				
Contractual Services		27,191	35,000	35,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		27,191	35,000	35,000
Unreserved Fund Balance, December 31		12,839	7,363	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				35,000
TAX REQUIRED				23,365
Delinquency Computation [See Instructions]				477
Amount of 2014 Tax to be Levied				23,842

Adopted Budget SPECIAL PARKS AND RECREATION FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unreserved Fund Balance, January 1		837	6,234	11,734
Revenues:				
Local Alcoholic Liquor Tax		5,397	5,500	5,500
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		5,397	5,500	5,500
RESOURCES AVAILABLE		6,234	11,734	17,234
Expenditures:				
Personal Services				
Contractual Services				17,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		0	0	17,000
Unreserved Fund Balance, December 31		6,234	11,734	234

Adopted Budget SERVICE PROGRAM FOR THE ELDERLY FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Budget Year 2015
Unreserved Fund Balance, January 1		389	566	710
Revenues:				
Ad Valorem Tax		47,495	46,365	XXXXXXXXXX
Delinquent Tax		1,269	482	464
Motor Vehicle Tax		5,157	5,808	5,209
16/20 M Vehicle Tax			1,064	1,054
Recreational Vehicle Tax		76	81	77
Commercial Vehicle Tax			0	388
Water Craft Tax			0	69
In Lieu of Tax (I.R.B.)			64	102
Other				
TOTAL RECEIPTS		53,997	53,864	7,363
RESOURCES AVAILABLE		54,386	54,430	8,073
Expenditures:				
Personal Services				
Contractual Services		53,820	53,720	53,720
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		53,820	53,720	53,720
Unreserved Fund Balance, December 31		566	710	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				53,720
TAX REQUIRED				45,647
Delinquency Computation [See Instructions]				932
Amount of 2014 Tax to be Levied				46,579

SPECIAL HIGHWAY FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		60,200
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		60,200
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		60,200
Reimbursed Expense		
TOTAL EXPENDITURES		60,200
Unreserved Fund Balance, December 31		0

SPECIAL MACHINERY FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		59,503
Revenues:		
Operating Transfer from Road and Bridge		14,005
Other		
TOTAL RECEIPTS		14,005
RESOURCES AVAILABLE		73,508
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		73,508
Reimbursed Expense		
TOTAL EXPENDITURES		73,508
Unreserved Fund Balance, December 31		0

RURAL FIRE EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		15,000
Revenues:		
Operating Transfer from RFD No. 1		33,000
Other		
TOTAL RECEIPTS		33,000
RESOURCES AVAILABLE		48,000
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		48,000

COUNTY EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		182,936
Revenues:		
Operating Transfers In:		
General		14,900
Health		15,000
Other		
TOTAL RECEIPTS		29,900
RESOURCES AVAILABLE		212,836
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		10,799
Reimbursed Expense		
TOTAL EXPENDITURES		10,799
Unreserved Fund Balance, December 31		202,037

COUNTY BUILDING FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		9,678
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		9,678
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		9,678

Adopted Budget E-911 FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unreserved Fund Balance, January 1		27,427	45,510	58,010
Revenues:				
Emergency Telephone Tax		49,789	45,000	45,000
Donations				
Other		83		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		49,872	45,000	45,000
RESOURCES AVAILABLE		77,299	90,510	103,010
Expenditures:				
Personal Services				
Contractual Services		31,789	32,500	100,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		31,789	32,500	100,000
Unreserved Fund Balance, December 31		45,510	58,010	3,010

Adopted Budget SOLID WASTE FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unreserved Fund Balance, January 1		96,973	89,630	86,183
Revenues:				
Service Fees		124,281	11,005	
Contingency Fees				
Tipping Fees				
Other				
Landfill Collection				
State Grant				
TOTAL RECEIPTS		124,281	11,005	0
RESOURCES AVAILABLE		221,254	100,635	86,183
Expenditures:				
Personal Services				
Contractual Services		131,624	14,452	86,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		131,624	14,452	86,000
Unreserved Fund Balance, December 31		89,630	86,183	183

PROSECUTING ATTORNEY TRAINING FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		
Revenues:		
Officer Fees		410
Other		
TOTAL RECEIPTS		410
RESOURCES AVAILABLE		410
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		410



SPECIAL AUTO FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		469
Revenues:		
Officer Fees		28,926
Other		107
TOTAL RECEIPTS		29,033
RESOURCES AVAILABLE		29,502
Expenditures:		
Personal Services		17,853
Contractual Services		4,905
Commodities		4,068
Capital Outlay		
Reimbursed Expense		(15)
Operating Transfer to General		591
TOTAL EXPENDITURES		27,402
Unreserved Fund Balance, December 31		2,100

REGISTER OF DEEDS TECHNOLOGY FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		22,766
Revenues:		
Officer Fees		4,424
Other		
TOTAL RECEIPTS		4,424
RESOURCES AVAILABLE		27,190
Expenditures:		
Personal Services		
Contractual Services		35
Commodities		1,708
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		1,743
Unreserved Fund Balance, December 31		25,447

SPECIAL PROSECUTORS TRUST FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		1,349
Revenues:		
Officer Fees		40
Other		
TOTAL RECEIPTS		40
RESOURCES AVAILABLE		1,389
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		1,389

DIVERSION FEES FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		6,521
Revenues:		
Officer Fees		1,880
Other		
TOTAL RECEIPTS		1,880
RESOURCES AVAILABLE		8,401
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		2,212
Reimbursed Expense		
TOTAL EXPENDITURES		2,212
Unreserved Fund Balance, December 31		6,189

SHERIFF'S EQUIPMENT RESERVE FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		10,268
Revenues:		
Officer Fees		4,752
Other		
TOTAL RECEIPTS		4,752
RESOURCES AVAILABLE		15,020
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		5,772
Reimbursed Expense		
TOTAL EXPENDITURES		5,772
Unreserved Fund Balance, December 31		9,248

EMS DONATIONS FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		
Revenues:		
Donations		2,020
Other		
TOTAL RECEIPTS		2,020
RESOURCES AVAILABLE		2,020
Expenditures:		
Personal Services		
Contractual Services		
Commodities		1,481
Capital Outlay		539
Reimbursed Expense		
TOTAL EXPENDITURES		2,020
Unreserved Fund Balance, December 31		0

LAW ENFORCEMENT TRUST FUND	Code	Prior Year Actual 2013
Unreserved Fund Balance, January 1		3,244
Revenues:		
Officer Fees		975
Other		
TOTAL RECEIPTS		975
RESOURCES AVAILABLE		4,219
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		4,219

**COMPUTATION TO DETERMINE LIMIT FOR 2015 BUDGET**

Rural Fire District No. 1

		<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget		+ \$ 92,409
2. Debt service levy in 2014 budget		- 0
3. Tax levy excluding debt service		<u>92,409</u>
2014 Valuation Information for Valuation Adjustments:		
4. New improvements for 2014	+ 204,903	
5. Increase in personal property for 2014		
5a. Personal Property 2014	+ 795,147	
5b. Personal Property 2013	- 949,943	
5c. Increase in personal property (5a minus 5b)	+ 0	
6. Valuation of property that has changed in use during 2014:		
7. Total valuation adjustment (Sum of 4, 5c, 6d & 7)		<u>204,903</u>
8. Total estimated July 1, 2014 valuation	<u>18,557,201</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>18,352,298</u>
10. Factor for increase (7 divided by 9)		<u>0.011165</u>
11. Amount of increase (10 times 3)		+ \$ 1,032
12. Maximum tax levy, excluding debt service, without ordinance or resolution (3 plus 11)		<u>\$ 93,441</u>
13. Debt Service Levy in this 2015 budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution(12 plus 13)		<u>93,441</u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.5%</u>
16. Consumer Price Index adjustment ( 3 times 15)		<u>1,386</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication' (14 plus 16)		<u>94,827</u>

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

2014 Budgeted Funds	Actual Amount of 2013 Tax Levy	County Treasurer's Estimate for Year 2015		
		2015 MVT	2015 RVT	16/20M Veh Tax
General	92,409	7,891	122	2,072
		0	0	0
		0	0	0
Totals	92,409	7,891	122	2,072

0.0853923

MVT Factor

0.001320221

RVT Factor

0.022422107

16/20M Factor

Note: Do not allocate to new, discontinued, or any funds that did not have a tax levy in 2014.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Issue	Int Rate %	Amount Issued	Amount Outstand 1-1-2014	Date Due		Amount Due 2014		Amount Due 2015	
	Date				Interest	Principal	Interest	Principal	Interest	Principal
<b>G. O. BONDS:</b>										
NONE										
Total G O Bonds			0	0			0	0	0	0
<b>REVENUE BONDS:</b>										
NONE										
Total Revenue Bonds			0	0			0	0	0	0
<b>TEMPORARY NOTES:</b>										
NONE										
Total Temporary Notes			0	0			0	0	0	0
<b>NO FUND WARRANTS:</b>										
NONE										
Total No Fund Warrants			0	0			0	0	0	0

## Adopted Budget

RURAL FIRE DISTRICT NO. 1 GENERAL FUND	Code	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unreserved Fund Balance, January 1		8,263	666	580
Revenues:				
Ad Valorem Tax		82,655	91,281	XXXXXXXXXX
Delinquent Tax		1,892	1,247	693
Motor Vehicle Tax		8,132	7,751	7,891
Recreational Vehicle Tax		123	109	122
16/20 M Vehicle Tax			2,086	2,072
Payment In Lieu of Tax				
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		92,802	102,474	10,778
RESOURCES AVAILABLE		101,065	103,140	11,358
Expenditures:				
Personal Services		16,800	17,000	17,000
Contractual Services		13,700	15,000	15,000
Commodities		32,544	15,000	15,000
Capital Outlay		473	55,560	55,750
Employee Benefits		3,882		
Reimbursed Expense				
Operating Transfer Out - RFD Spec Equip		33,000		
TOTAL EXPENDITURES		100,399	102,560	102,750
Unreserved Fund Balance, December 31		666	580	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				102,750
TAX REQUIRED				91,392
Delinquency Computation [See Instructions]				1,392
Amount of 2014 Tax to be Levied				92,784
				5.000