

CERTIFICATE

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

Haskell 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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

*Clerk's copy
put in current tax year
1110-00*

*if a line item gets missed,
go to chart of Accts, file
maintenance, enter current budget
year*

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2019		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General 100	79-1946	7	3,470,614	✓ 1,198,227	9,800
Road & Bridge 201	68-5,101	8	3,985,099	✓ 2,995,419	24,498
County Appraiser 214	79-1482	9	293,166	✓ 260,799	2,133
County Building 207	19-15,116	9	1,005,073		
Direct Election 210	22-2201a	10	123,635	✓ 65,099	.533
Historical Records 215	19-2651	10	26,402	✓ 23,559	.193
Noxious Weed 213	2-1318	11	142,195	✓ 32,503	.266
Employee Retirement 204	74-4920	11	395,000	✓ 241,201	1,973
Service to Elderly 217	12-1680	12	264,000	✓ 205,933	1,685
Social Security 609	40-2305	12	304,547	✓ 223,947	1,832
Unemployment Insurance 216	44-710e	13	143,566		
Waste Disposal 218	65-204	13	1,381,878	✓ 712,867	5,831
Drifting Soil 140	2-2007	14	5,441		
Golf Course 205	19-27,156	14	123,366	/ 117,796	.964
Sheriff 220	12-11a01	15	1,715,196	✓ 1,340,550	10,964
Emergency Services 221	65-6113	15	999,153	✓ 803,128	6,569
Wind Power Fund 120		16	578,393		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	14,956,724	8,221,028	67,241
Budget Summary		20			
					County Clerk's Use Only
					122,272,202
					Nov 1, 2018 Total Assessed Valuation

Assisted by:
Lisa Axman, CPA
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
lisaa@lhd.com

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

8,221,028
NO

Randy Howard
Chk
Dugan Lower

Governing Body

Affest: *Aug 13* 2018
[Signature]
County Clerk

Haskell County

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget
2. Other tax entity levy in 2018 budget
Other tax entity levy in 2018 budget
3. Net tax levy

<u>Amount of Levy</u>	
+ \$	<u>7,667,776</u>
- \$	<u>111,017</u> Golf Course
- \$	<u>168,674</u> Service to Elderly
\$	<u>7,388,085</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>229,241</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>53,321,178</u>	
5b. Personal property 2017	- <u>48,184,155</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>5,137,023</u>	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :	+ <u>0</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>5,366,264</u>	
10. Total estimated valuation July 1, 2018	<u>117,796,381</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0477</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>352,632</u>	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>103,433</u>	
15. Total Percentage Adjustments	<u>\$ 456,065</u>	

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:				+ <u>0</u>
Property tax revenues for debt service in 2018 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 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)				+ <u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2018 budget:				- <u>0</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 2019 budget: (Do not include amounts already reported in debt service levy)				+ <u>0</u>
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:				+ <u>0</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 2019 budget:				+ <u>0</u>
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:				+ <u>0</u>
22. Law enforcement expenses - 2019 budget:			+ 1,715,196	
Law enforcement expenses - 2018 budget:			- <u>1,581,558</u>	
CPI adjustment	1.40%		<u>22,142</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>111,496</u>
23. Fire protection expenses - 2019 budget:			+ <u>0</u>	
Fire protection expenses - 2018 budget:			- <u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>0</u>
24. Emergency medical expenses - 2019 budget:			+ 999,153	
Emergency medical expenses - 2018 budget:			- <u>723,640</u>	
CPI adjustment	1.40%		<u>10,131</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>265,382</u>
25. Total Revenue Adjustments				<u><u>376,878</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
28. Total Computed Tax Levy		<u><u>8,221,028</u></u>

Other Tests - Property Tax Decline

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

2015 Tax Levy (Less Levy for other Governmental Units)	7,911,303	
2016 Tax Levy (Less Levy for other Governmental Units)	5,116,325	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	7,932,442	None
2018 Tax Levy (Less Levy for other Governmental Units)	7,667,776	Decline
Average Tax Levy (last three years)	6,905,514	
CPI Adjustment of 0.021	145,016	
Average Tax Levy Adjusted by CPI	7,050,530	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	8,221,028	

Exemption from Election Requirement No

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	8,221,028
2018 Tax Levy (Less Levy for other Governmental Units)	7,667,776
Change in Levy	553,252

CPI Adjustment		103,433
2019 Mill Rate (Less Mills for other Governmental Units)	69.791	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		103,433

Exemption from Election Requirement

No

Haskell County

2019

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	4,611,245	5,032,117	2,312,907
Expenditures:			
Courthouse General	323,243	858,854	975,971
County Commission	78,052	142,430	144,474
County Clerk	118,364	141,500	145,600
County Treasurer	230,320	298,800	301,000
Register of Deeds	86,946	111,659	114,370
Custodian	50,367	66,191	66,191
County Counselor	35,729	38,268	39,416
Employee Benefits	805,131	786,786	974,209
Other	288,232	478,570	315,950
County Attorney	144,969	143,401	143,000
District Court	31,816	78,770	76,370
Juvenile Detention	5,050	12,439	12,439
County Health	88,053	93,053	93,053
Other	73,571	68,571	68,571
	0	0	0
	0	0	0
Subtotal	2,359,843	3,319,292	3,470,614
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,359,843	3,319,292	3,470,614
Unencumbered Cash Balance Dec 31	2,251,402	1,712,825	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	3,322,659	3,372,017	3,470,614
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,470,614
		Tax Required	1,157,707
Delinquent Comp Rate:	3.5%		40,520
	Amount of 2018 Ad Valorem Tax		1,198,227

Haskell County

2019

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Courthouse General			
Salaries			
Contractual	322,379	471,320	✓ 471,320
Commodities	864	2,000	✓ 2,000
Capital Outlay		250,178	✓ 314,570
Economic Development		135,356	✓ 188,081
Total	323,243	858,854	975,971
County Commission			
Salaries	59,691	68,120	✓ 70,164
Contractual	18,361	74,310	✓ 74,310
Commodities			
Capital Outlay			
Total	78,052	142,430	144,474
County Clerk			
Salaries	91,968	120,000	✓ 123,600
Contractual	2,569	6,000	✓ 7,000
Commodities	6,512	8,500	✓ 8,000
Capital Outlay	17,315	7,000	✓ 7,000
Total	118,364	141,500	145,600
County Treasurer			
Salaries	211,290	234,800	✓ 237,000
Contractual	15,774	28,500	✓ 28,500
Commodities	2,689	24,500	✓ 24,500
Capital Outlay	567	11,000	✓ 11,000
Total	230,320	298,800	301,000
Register of Deeds			
Salaries	77,282	90,359	✓ 93,070
Contractual	6,585	11,300	✓ 11,300
Commodities	3,079	10,000	✓ 10,000
Capital Outlay			
Total	86,946	111,659	114,370
Custodian			
Salaries	41,690	44,891	✓ 44,891
Contractual	4,019	11,300	✓ 11,300
Commodities	4,603	10,000	✓ 10,000
Capital Outlay	55		
Total	50,367	66,191	66,191
County Counselor			
Salaries	35,729	38,268	39,416
Contractual			
Commodities			
Capital Outlay			
Total	35,729	38,268	✓ 39,416
Employee Benefits			
Health Insurance	805,131	786,786	974,209
Total	805,131	786,786	974,209
Total - Page 7b	1,728,152	2,444,488	2,761,231

31160-27
31160-71
31160-85
31160-26

31100-11
31100-22

31110-11 - 72,100.00
31110-12 51,560.00
- 31110-65
- 31110-71
- 31110-81

31120-11 - 65,000.00
31120-13 - 172,000.00
See Nancy's budget

31140-11 - 51,164.45
31140-12 - 41,905.55
See Rod Budget
- 31140-71

31170-14
see budget

31190-11

38500-00

Haskell County

2019

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Other			
Soil Conservation	31,000	31,000	36,000
County Fair	98,950	98,000	104,950
Agricultural Extension	138,782	138,782	145,000
City of Sublette Airport Maintenance	15,000	15,000	15,000
Rural Opportunity Zone	4,500	15,000	15,000
WeKanDo		180,788	0
Total	288,232	478,570	315,950
County Attorney			
Salaries	104,863	115,401	✓ 115,000
Contractual	35,129	20,900	✓ 21,700
Commodities	1,060	3,550	✓ 3,350
Capital Outlay	3,917	3,550	✓ 2,950
Total	144,969	143,401	143,000
District Court			
Salaries			
Contractual	19,104	63,770	✓ 62,370
Commodities	3,197	5,000	✓ 4,000
Capital Outlay	9,515	10,000	✓ 10,000
Total	31,816	78,770	76,370
Juvenile Detention			
Salaries			
Contractual	5,050	12,439	12,439
Commodities			
Capital Outlay			
Total	5,050	12,439	✓ 12,439
County Health			
Salaries			
Contractual			
Commodities	88,053	93,053	93,053
Capital Outlay			
Total	88,053	93,053	✓ 93,053
Other			
Mental Health	32,071	32,071	32,071
Mental Disabilities - SDSI	23,500	23,500	23,500
Mental Disabilities - RCDC	8,000	8,000	8,000
Western KS Child Advocacy	10,000	5,000	5,000
City on a Hill			0
Total	73,571	68,571	68,571
Total	0	0	0
Total	0	0	0
Total - Page7c	631,691	874,804	709,383

31130-11 70,000.00
31130-13 45,000.00
See budget

31150-23
31150-71
31150-85

38450-92

38640-92

Haskell County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Total	0	0	0
Total	0	0	0
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Haskell County

2019

Fund 201

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Employee Benefits			
Employee Benefits	213,704	439,900	482,895
Contractual			
Commodities			
Capital Outlay			
Total	213,704	439,900	✓ 482,895
Maintenance			
Salaries	727,144	871,223	✓ 897,360
Contractual	154,216	264,645	✓ 277,878
Commodities	418,696	580,125	✓ 609,132
Capital Outlay			
Total	1,300,056	1,715,993	1,784,370
Construction			
Salaries			
Contractual	166		
Commodities	17,570	59,550	✓ 62,528
Capital Outlay		1,128,750	✓ 1,185,188
Total	17,736	1,188,300	1,247,716
Administrative			
Salaries	48,319	38,232	✓ 40,143
Contractual	44,512	126,000	✓ 132,300
Commodities	4,199		
Capital Outlay	1,611	283,500	✓ 297,675
Total	98,641	447,732	470,118
Transfers Out			
Special Highway	1,015,180		
Special Road Machinery	1,015,180		
Total	2,030,360	0	0
Total	0	0	0
Total Detail Expenditures**	3,660,497	3,791,925	3,985,099

35110-18

35110-15

35110-27

35110-71

35111-76

35111-28

35112-11

35112-27

35112-83

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Haskell County

2019

Fund 214

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Appraiser	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	61,274	49,802	25,726
Receipts:			
Ad Valorem Tax	205,257	214,334	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,450		
Motor Vehicle Tax	9,544	11,354	✓ 9,440
Recreational Vehicle Tax		296	✓ 191
16/20 M Vehicle Tax		2,062	✓ 4,069
Commercial Vehicle Tax		2,249	✓ 1,713
Watercraft Tax		30	✓ 47
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	781		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	218,032	230,325	15,460
Resources Available:	279,306	280,127	41,186
Expenditures:			
Personnel	80,454	87,312	✓ 89,740
Contractual	143,780	133,389	✓ 172,726
Commodities	5,270	5,700	✓ 5,700
Capital Outlay		18,000	✓ 15,000
GIS		10,000	✓ 10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	229,504	254,401	293,166
Unencumbered Cash Balance Dec 31	49,802	25,726	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	250,916	254,401	293,166
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			293,166
Tax Required			251,980
Delinquent Comp Rate: 3.5%			8,819
Amount of 2018 Ad Valorem Tax			260,799

11410-00
11210-00
11114-00
11501-00
11301-00

- 31170-11 - 6557.00 + 31170-12 83,183.00
- 31170-24
31170-71
31170-85
31170-48

Fund 207

Adopted Budget County Building	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,068,160	1,005,073	1,005,073
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	1,068,160	1,005,073	1,005,073
Expenditures:			
Contractual	24,894		
Commodities	1,809		
Capital Outlay	36,384	0	1,005,073
Health Service/Ambulance Building			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,087	0	1,005,073
Unencumbered Cash Balance Dec 31	1,005,073	1,005,073	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	3,262,374	1,068,160	1,005,073
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,005,073
Tax Required			0
Delinquent Comp Rate: 3.5%			0
Amount of 2018 Ad Valorem Tax			0

- 38266-83

Haskell County

2019

Fund 210

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Direct Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	71,739	67,404	57,263
Receipts:			
Ad Valorem Tax	46,693	48,156	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	496		✓ 2,121
Motor Vehicle Tax	1,283	2,581	✓ 43
Recreational Vehicle Tax		67	✓ 914
16/20 M Vehicle Tax		469	✓ 385
Commercial Vehicle Tax		511	✓ 11
Watercraft Tax		7	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,472	51,791	3,474
Resources Available:	120,211	119,195	60,737
Expenditures:			
Personnel	8,020	6,750	✓ 6,953
Contractual	9,388	26,182	✓ 26,182
Commodities	3,517	14,000	✓ 14,000
Capital Outlay	31,882	15,000	✓ 76,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	52,807	61,932	123,635
Unencumbered Cash Balance Dec 31	67,404	57,263	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	109,132	123,432	123,635
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			123,635
Tax Required			62,898
Delinquent Comp Rate: 3.5%			2,201
Amount of 2018 Ad Valorem Tax			65,099

11410-00
11210-00
11114-00
11501-00
11301-00

31180-17
31180-27 (2958260) 28(1,000.00) 33(2,600.00)
31180-71
31180-87

Adopted Budget

Historical Records	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	465	1,648	2,038
Receipts:			
Ad Valorem Tax	17,865	22,203	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	238		✓ 978
Motor Vehicle Tax	1,191	977	✓ 20
Recreational Vehicle Tax		26	✓ 422
16/20 M Vehicle Tax		177	✓ 177
Commercial Vehicle Tax		193	✓ 5
Watercraft Tax		3	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,294	23,579	1,602
Resources Available:	19,759	25,227	3,640
Expenditures:			
Contractual	18,111	23,189	26,402
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,111	23,189	26,402
Unencumbered Cash Balance Dec 31	1,648	2,038	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	21,911	23,189	26,402
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,402
Tax Required			22,762
Delinquent Comp Rate: 3.5%			797
Amount of 2018 Ad Valorem Tax			23,559

Fund 215

11410-00
11210-00
11114-00
11501-00
11301-00

39300-94

Haskell County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Fund 213

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	177,872	210,513	108,678
Receipts:			
Ad Valorem Tax	54,844	29,307	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	569		
Motor Vehicle Tax	1,300	3,041	✓ 1,291
Recreational Vehicle Tax		79	✓ 26
16/20 M Vehicle Tax		552	✓ 556
Commercial Vehicle Tax		602	✓ 234
Watercraft Tax		8	✓ 6
Intergovernmental	5,290		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	62,003	33,589	2,113
Resources Available:	239,875	244,102	110,791
Expenditures:			
Personnel	6,794	7,296	✓ 7,661
Contractual	3,379	3,823	✓ 4,014
Commodities	19,189	65,441	✓ 68,713
Capital Outlay		58,864	✓ 61,807
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	29,362	135,424	142,195
Unencumbered Cash Balance Dec 31	210,513	108,678	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	132,845	135,424	142,195
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			142,195
Tax Required			31,404
Delinquent Comp Rate: 3.5%			1,099
Amount of 2018 Ad Valorem Tax			32,503

11410-00
11210-00
1114-00
11501-00
11301-00

34300-17
34300-27
34300-71
34300-72

Adopted Budget Employee Retirement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	202,785	255,144	143,153
Receipts:			
Ad Valorem Tax	284,655	260,671	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,656		
Motor Vehicle Tax	20,280	15,861	✓ 11,481
Recreational Vehicle Tax		414	✓ 232
16/20 M Vehicle Tax		2,881	✓ 4,949
Commercial Vehicle Tax		3,141	✓ 2,084
Watercraft Tax		41	57
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	308,591	283,009	18,803
Resources Available:	511,376	538,153	161,956
Expenditures:			
Employee Benefits	256,232	395,000	395,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	256,232	395,000	395,000
Unencumbered Cash Balance Dec 31	255,144	143,153	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	395,000	395,000	395,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			395,000
Tax Required			233,044
Delinquent Comp Rate: 3.5%			8,157
Amount of 2018 Ad Valorem Tax			241,201

Fund 204

11410-00
11210-00
1114-00
11501-00
11301-00

39300-94

Haskell County

2019

Fund 217

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Service to Elderly	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	77,830	81,435	52,865
Receipts:			
Ad Valorem Tax	176,809	168,674	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,965		
Motor Vehicle Tax	5,943	9,767	✓ 7,429
Recreational Vehicle Tax		255	✓ 150
16/20 M Vehicle Tax		1,774	✓ 3,202
Commercial Vehicle Tax		1,934	✓ 1,348
Watercraft Tax		26	✓ 37
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	184,717	182,430	12,166
Resources Available:	262,547	263,865	65,031
Expenditures:			
Contractual	181,112	211,000	264,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	181,112	211,000	264,000
Unencumbered Cash Balance Dec 31	81,435	52,865	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	230,648	211,000	264,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			264,000
Tax Required			198,969
Delinquent Comp Rate:	3.5%		6,964
Amount of 2018 Ad Valorem Tax			205,933

11410-00
11210-00
11114-00
11501-00
11301-00

38100-94

Adopted Budget Social Security	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	116,238	129,893	72,237
Receipts:			
Ad Valorem Tax	219,976	220,904	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,594		
Motor Vehicle Tax	9,889	12,154	✓ 9,730
Recreational Vehicle Tax		317	✓ 197
16/20 M Vehicle Tax		2,207	✓ 4,194
Commercial Vehicle Tax		2,407	✓ 1,766
Watercraft Tax		32	✓ 49
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	232,459	238,021	15,936
Resources Available:	348,697	367,914	88,173
Expenditures:			
Employee Benefits	218,804	295,677	304,547
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	218,804	295,677	304,547
Unencumbered Cash Balance Dec 31	129,893	72,237	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	287,065	295,677	304,547
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			304,547
Tax Required			216,374
Delinquent Comp Rate:	3.5%		7,573
Amount of 2018 Ad Valorem Tax			223,947

Fund 609

11410-00
11210-00
11114-00
11501-00
11301-00

39300-00

Haskell County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Fund 216

Adopted Budget Unemployment Insurance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	150,412	148,531	143,566
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4	0	0
Resources Available:	150,416	148,531	143,566
Expenditures:			
Employee Benefits	1,885	4,965	143,566
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,885	4,965	143,566
Unencumbered Cash Balance Dec 31	148,531	143,566	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	145,447	144,965	143,566
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			143,566
Tax Required			0
Delinquent Comp Rate: 3.5%			0
Amount of 2018 Ad Valorem Tax			0

39300-94

Fund 218

Adopted Budget Waste Disposal	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	340,669	638,000	666,786
Receipts:			
Ad Valorem Tax	312,507	365,051	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,334		
Motor Vehicle Tax	9,595	17,415	16,078
Recreational Vehicle Tax		455	325
16/20 M Vehicle Tax		3,163	6,931
Commercial Vehicle Tax		3,449	2,918
Watercraft Tax		46	80
Fees and Other Income	243,617		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	569,053	389,579	26,332
Resources Available:	909,722	1,027,579	693,118
Expenditures:			
Personnel	208,017	199,784	207,775
Contractual	18,810	38,900	38,900
Commodities	30,489	42,109	42,109
Capital Outlay			613,094
Closure and Post-Closure Costs	14,406	80,000	480,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	271,722	360,793	1,381,878
Unencumbered Cash Balance Dec 31	638,000	666,786	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	843,941	760,793	1,381,878
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,381,878
Tax Required			688,760
Delinquent Comp Rate: 3.5%			24,107
Amount of 2018 Ad Valorem Tax			712,867

11410-00
11210-00
11114-00
11501-00
11301-00

35221-17
35221-27
35221-71
35221-87
35221-81

Haskell County

2019

Fund 140

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Drifting Soil	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,441	5,441	5,441
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	0	0	0
Resources Available:	5,441	5,441	5,441
Expenditures:			
Contractual		0	5,441
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	5,441
Unencumbered Cash Balance Dec 31	5,441	5,441	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	5,440	5,441	5,441
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,441
Tax Required			0
Delinquent Comp Rate: 3.5%			0
Amount of 2018 Ad Valorem Tax			0

39300-00

Adopted Budget Golf Course	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	1,545
Receipts:			
Ad Valorem Tax	87,658	111,017	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	777		
Motor Vehicle Tax		4,884	✓ 4,890
Recreational Vehicle Tax		128	✓ 99
16/20 M Vehicle Tax		887	✓ 2,108
Commercial Vehicle Tax		967	✓ 887
Watercraft Tax		13	✓ 24
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	88,435	117,896	8,008
Resources Available:	88,435	117,896	9,553
Expenditures:			
Cimmaron Valley Golf Association	88,435	116,351	123,366
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	88,435	116,351	123,366
Unencumbered Cash Balance Dec 31	0	1,545	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	88,347	116,351	123,366
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			123,366
Tax Required			113,813
Delinquent Comp Rate: 3.5%			3,983
Amount of 2018 Ad Valorem Tax			117,796

Fund 205

11410-00
11210-00
11114-00
11510-00
11301-00

39300-94

See Tab A

Haskell County

2019

Fund 220

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	96,880	116,952
Receipts:			
Ad Valorem Tax	971,270	1,317,400	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,606		
Motor Vehicle Tax		54,126	✓ 58,024
Recreational Vehicle Tax		1,413	✓ 1,173
16/20 M Vehicle Tax		9,830	✓ 25,011
Commercial Vehicle Tax		10,719	✓ 10,530
Watercraft Tax		142	✓ 289
Contract Proceeds	228,000	208,000	✓ 208,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	38,147		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,246,023	1,601,630	303,027
Resources Available:	1,246,023	1,698,510	419,979
Expenditures:			
Salaries	862,358	1,264,778	✓ 1,378,368
Contractual	141,246	134,130	✓ 153,528
Commodities	89,632	112,650	✓ 113,300
Capital Outlay	55,907	70,000	70,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,149,143	1,581,558	1,715,196
Unencumbered Cash Balance Dec 31	96,880	116,952	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,187,138	1,581,558	1,715,196
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,715,196
Tax Required			1,295,217
Delinquent Comp Rate:	3.5%		45,333
Amount of 2018 Ad Valorem Tax			1,340,550

11410-00
11210-00
1114-00
11501-00
11301-00
116202-00

See Sheriff's Budget

Fund 221

Adopted Budget Emergency Services	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	82,089	89,771
Receipts:			
Ad Valorem Tax	502,763	601,861	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,455		
Motor Vehicle Tax		28,018	✓ 26,508
Recreational Vehicle Tax		732	✓ 536
16/20 M Vehicle Tax		5,089	✓ 11,426
Commercial Vehicle Tax		5,549	✓ 4,811
Watercraft Tax		73	✓ 132
Licenses and Fees	121,592	90,000	✓ 90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	628,810	731,322	133,413
Resources Available:	628,810	813,411	223,184
Expenditures:			
Salaries	436,788	533,584	✓ 463,603
Contractual	44,867	98,056	✓ 229,550
Commodities	61,638	65,000	✓ 76,000
Capital Outlay	3,428	27,000	✓ 230,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	546,721	723,640	999,153
Unencumbered Cash Balance Dec 31	82,089	89,771	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	596,856	723,640	999,153
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			999,153
Tax Required			775,969
Delinquent Comp Rate:	3.5%		27,159
Amount of 2018 Ad Valorem Tax			803,128

11410-00
11210-00
1114-00
11501-00
11301-00
11800-01

See EMS Budget

Haskell County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wind Power Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	595,698	370,233	318,393
Receipts:			
Contract Proceeds	266,733	260,000	260,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	266,733	260,000	260,000
Resources Available:	862,431	630,233	578,393
Expenditures:			
Capital Project Appropriations	492,198	311,840	578,393
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	492,198	311,840	578,393
Unencumbered Cash Balance Dec 31	370,233	318,393	0
2017/2018/2019 Budget Authority Amount:	1,015,545	942,073	578,393

Fund 120

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

2019

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2017 is to be shown)

Haskell County

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Special Law Enforcement		Special Road Machinery		Motor Vehicle Operating		Risk Management Reserve			
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
37,890		963,043		134,155		49,000			
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
10,288	Transfers In	1,015,180	Licenses and Fees	204,299	Miscellaneous	0			
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
48,178		1,015,180		204,299		0		0	1,229,767
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
		1,978,223		338,454		49,000		0	2,413,855
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
1,206	Capital Outlay	139,288	Contractual	44,199	Contractual	0			
			Commodities	1,148					
			Capital Outlay	32,912					
			Transfers Out	134,155					
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
1,206		139,288		212,414		0		0	352,908
46,972	Cash Balance Dec 31	1,838,935	Cash Balance Dec 31	126,040	Cash Balance Dec 31	49,000	Cash Balance Dec 31	0	2,060,947
									2,060,947

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Haskell County

will meet on August 13, 2018, at 8:30 am at Haskell County Courthouse 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 Haskell County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	2,359,843	14.937	3,319,292	17.494	3,470,614	1,198,227	10.172
Road & Bridge	3,660,497	39.736	3,791,925	20.769	3,985,099	2,995,419	25.429
County Appraiser	229,504	2.320	254,401	1.904	293,166	260,799	2.214
County Building	63,087				1,005,073		
Direct Election	52,807	0.528	61,932	0.428	123,635	65,099	0.553
Historical Records	18,111	0.200	23,189	0.198	26,402	23,559	0.200
Noxious Weed	29,362	0.622	135,424	0.261	142,195	32,503	0.276
Employee Retirement	256,232	3.241	395,000	2.316	395,000	241,201	2.048
Service to Elderly	181,112	1.996	211,000	1.499	264,000	205,933	1.748
Social Security	218,804	2.484	295,677	1.962	304,547	223,947	1.901
Unemployment Insurance	1,885		4,965		143,566		
Waste Disposal	271,722	3.558	360,793	3.243	1,381,878	712,867	6.052
Drifting Soil					5,441		
Golf Course	88,435	0.998	116,351	0.986	123,366	117,796	1.000
Sheriff	1,149,143	11.058	1,581,558	11.701	1,715,196	1,340,550	11.380
Emergency Services	546,721	5.724	723,640	5.346	999,153	803,128	6.818
Wind Power Fund	492,198		311,840		578,393		
Non-Budgeted Funds-A	197,285						
Non-Budgeted Funds-B	1,149,199						
Non-Budgeted Funds-C	352,908						
Totals	11,318,855	87.402	11,586,987	68.107	14,956,724	8,221,028	69.791
Less: Transfers	2,164,515		0		0		
Net Expenditure	9,154,340		11,586,987		14,956,724		
Total Tax Levied	7,932,442		7,667,776		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	90,764,815		112,597,186		117,796,381		

Outstanding Indebtedness,

	2016	2017	2018
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Pam Carrion
Clerk