

CERTIFICATE

2019

To the Clerk of Lane County, State of Kansas

We, the undersigned, officers of

Lane 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.

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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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	3,501,991	2,871,601	
Public Works	68-5,101	8	1,128,000	612,775	
Ambulance	65-6113	9	301,200	185,301	
Capital Improvement	19-120	9	2,860,843		
County Health	65-204	10	261,813	123,821	
Historical Society	19-2651	10	20,000	19,131	
Hospital	19-4606	11	289,404	278,101	
Library	12-1220	11	77,950	74,669	
Mental Rehabilitation	19-4004	12	23,940	23,176	
Noxious Weed	2-1318	12	165,100	58,584	
Sheriff	12-11a01	13	437,365	223,940	
County Attorney	79-2925b	13	84,328	76,367	
Emergency Management	79-2925b	14	297,000	299,628	
		14			
Lane County 911		15	66,985		
Noxious Weed Capital Outlay		15	69,743		
Special Drug and Alcohol		16	8,914		
Special Road and Bridge		16	925,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	10,519,576	4,847,094	
Budget Summary		21			
Budget Summary2		21			
Neighborhood Revitalization Rebate		22			
					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation

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

4,872,761
NO

Attest: _____ 2018

County Clerk

Governing Body

Computation to Determine Limit for 2019

		Amount of Levy
1. Total tax levy amount in 2018 budget		+ \$ <u>4,397,424</u>
2. Other tax entity levy in 2018 budget	Library	- \$ <u>72,008</u>
Other tax entity levy in 2018 budget	Service to Elderly - election	- \$ <u>38,000</u>
3. Net tax levy		\$ <u>4,287,416</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :		+ <u>86,823</u>
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>13,621,488</u>	
5b. Personal property 2017	- <u>10,663,298</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,958,190</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :		+ <u>146,358</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>3,191,371</u>
10. Total estimated valuation July 1, 2018	<u>46,348,271</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0739</u>
12. Percentage adjustment increase (12 times 3)		+ \$ <u>317,046</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>60,024</u>
15. Total Percentage Adjustments		\$ <u>377,070</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Library - 2019 budget:	+	<u>74,669</u>
Other tax entity levy - 2019 budget: Service to Elderly - election	+	<u>46,348</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>121,017</u>
28. Total Computed Tax Levy		<u>4,872,761</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)	4,962,164	
2016 Tax Levy (Less Levy for other Governmental Units)	3,838,652	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	4,024,663	None
2018 Tax Levy (Less Levy for other Governmental Units)	4,287,416	None
Average Tax Levy (last three years)	4,050,244	
CPI Adjustment of 0.021	85,055	
Average Tax Levy Adjusted by CPI	4,135,299	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	4,847,094	
Exemption from Election Requirement	No	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
2019 Tax Levy (Less Levy for other Governmental Units)	4,847,094	
2018 Tax Levy (Less Levy for other Governmental Units)	4,397,424	
Change in Levy	449,670	
CPI Adjustment		60,024
2019 Mill Rate (Less Mills for other Governmental Units)	102.970	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		60,024
Exemption from Election Requirement	No	

Lane 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:	3,086,726	3,090,474	714,029
Expenditures:			
General Administration	371,090	514,000	839,000
County Commission	76,929	75,000	75,000
County Clerk	79,752	94,500	94,000
County Treasurer	87,025	96,400	98,000
Register of Deeds	60,998	70,000	74,000
Appraisal	102,858	157,500	124,000
Election	10,027	30,500	30,500
Fair	60,428	46,914	46,971
Airport	117,237	70,000	60,000
Transportation Bus	13,726	23,000	23,000
Other Agencies	747	2,600	2,600
Employee Benefits	905,797	1,285,500	1,277,500
Other Agencies	33,000	33,000	33,000
Other Agencies	25,600	38,600	557,267
County Attorney	77,600	0	0
District Court	39,219	37,534	37,534
Emergency Management	91,075	0	0
Other Agencies	69,022	36,119	36,119
Transfers Out	264,412	0	93,500
	0	0	0
Subtotal	2,486,542	2,611,167	3,501,991
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,486,542	2,611,167	3,501,991
Unencumbered Cash Balance Dec 31	600,184	479,307	xxxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	2,965,145	2,611,167	3,501,991
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,501,991
		Tax Required	2,787,962
Delinquent Comp Rate:	3.0%		83,639
		Amount of 2018 Ad Valorem Tax	2,871,601

Lane 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:			
General Administration			
Salaries	39,289	64,000	50,000
Contractual	267,964	360,000	399,000
Commodities	14,540	40,000	40,000
Capital Outlay	49,297	50,000	50,000
Other Personnel			300,000
Total	371,090	514,000	839,000
County Commission			
Salaries	37,695	39,000	39,000
Contractual	28,044	31,000	31,000
Commodities	11,190	5,000	5,000
Capital Outlay			
Total	76,929	75,000	75,000
County Clerk			
Salaries	69,000	83,000	83,000
Contractual	7,325	7,000	7,000
Commodities	3,427	4,000	4,000
Capital Outlay		500	
Total	79,752	94,500	94,000
County Treasurer			
Salaries	75,751	82,400	84,000
Contractual	11,173	12,000	12,000
Commodities	101	2,000	2,000
Capital Outlay			
Total	87,025	96,400	98,000
Register of Deeds			
Salaries	56,100	58,000	60,000
Contractual	3,832	6,000	7,000
Commodities	952	6,000	7,000
Capital Outlay	114		
Total	60,998	70,000	74,000
Appraisal			
Salaries	64,699	63,500	85,000
Contractual	19,752	84,500	30,000
Commodities	3,245	6,000	6,000
Capital Outlay	15,162	3,500	3,000
Total	102,858	157,500	124,000
Election			
Salaries	3,154	3,500	3,500
Contractual	6,120	17,000	17,000
Commodities	753	10,000	10,000
Capital Outlay			
Total	10,027	30,500	30,500
Fair			
Salaries			
Contractual	57,892	35,000	35,000
Commodities	2,536	8,543	8,600
Capital Outlay		3,371	3,371
Total	60,428	46,914	46,971
Total - Page 7b	849,107	1,084,814	1,381,471

Lane 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:			
Airport			
Salaries			
Contractual	47,390	60,000	50,000
Commodities		10,000	10,000
Capital Outlay	69,847		
Total	117,237	70,000	60,000
Transportation Bus			
Salaries	8,447	13,000	13,000
Contractual	2,829	5,000	5,000
Commodities	2,450	5,000	5,000
Capital Outlay			
Total	13,726	23,000	23,000
Other Agencies			
Other	747	2,600	2,600
Total	747	2,600	2,600
Employee Benefits			
KPERS	145,219	182,500	182,500
Health Insurance	595,792	858,000	850,000
Unemployment	17	20,000	20,000
FICA	136,014	150,000	150,000
Workers Compensation	28,755	75,000	75,000
Total	905,797	1,285,500	1,277,500
Other Agencies			
Chamber of Commerce	2,500	2,500	2,500
City on a Hill	3,000	3,000	3,000
Conservation District	25,000	25,000	25,000
Western KS Child Advocacy Center	2,500	2,500	2,500
Total	33,000	33,000	33,000
Other Agencies			
Joy Center / Senior Citizens Fdn.	25,000	38,000	46,348
Southwest KS Agency on Aging	600	600	500
Economic Development			10,419
Economic Development Incentives			500,000
Total	25,600	38,600	557,267
County Attorney			
Salaries	68,798		
Contractual	7,480		
Commodities	822		
Diversion	500		
Total	77,600	0	0
District Court			
Contractual	33,250	33,702	33,702
Commodities	1,454		
Capital Outlay	4,515		
District Expenses - LE Co Share		3,832	3,832
Total	39,219	37,534	37,534
Total - Page7c	1,212,926	1,490,234	1,990,901

Lane 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:			
Emergency Management			
Salaries	58,187		
Contractual	18,700		
Commodities	14,188		
Capital Outlay			
Total	91,075	0	0
Other Agencies			
Coroner	0	10,000	10,000
Diamond View Estates	42,903	0	0
Mental Health	26,119	26,119	26,119
Total	69,022	36,119	36,119
Transfers Out			
Capital Improvement Reserve	14,412		
Equipment Reserve	250,000		93,500
Total	264,412	0	93,500
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7d	424,509	36,119	129,619

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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Lane County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	90,131	87,623	52,895
Receipts:			
Ad Valorem Tax	177,299	200,092	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,045		
Motor Vehicle Tax	9,778	9,228	11,066
Recreational Vehicle Tax		151	171
16/20 M Vehicle Tax		1,459	1,486
Commercial Vehicle Tax		680	746
Watercraft Tax			0
Intergovernmental Revenue	13,186		
User Fees	80,111	55,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-84	-68
Miscellaneous	15,730		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	297,149	266,526	68,401
Resources Available:	387,280	354,149	121,296
Expenditures:			
Personnel Services	182,250	187,500	217,600
Contractual Services	29,414	27,000	27,000
Commodities	44,098	36,600	36,600
Capital Outlay	43,895	20,000	20,000
Lease Payment		30,154	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	299,657	301,254	301,200
Unencumbered Cash Balance Dec 31	87,623	52,895	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	323,484	301,254	301,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	301,200
		Tax Required	179,904
		Delinquent Comp Rate: 3.0%	5,397
		Amount of 2018 Ad Valorem Tax	185,301

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,844,635	2,864,606	2,860,843
Receipts:			
Ad Valorem Tax	38	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General	14,412	0	0
Interest on Idle Funds	12,491		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,941	0	0
Resources Available:	2,871,576	2,864,606	2,860,843
Expenditures:			
Capital Outlay	6,970	3,763	2,614,428
Capital Outlay - Airport		0	246,415
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,970	3,763	2,860,843
Unencumbered Cash Balance Dec 31	2,864,606	2,860,843	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	2,880,872	2,840,178	2,860,843
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,860,843
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2018 Ad Valorem Tax	0

Lane County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,863	7,922	9,512
Receipts:			
Ad Valorem Tax	51,840	81,094	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	299		
Motor Vehicle Tax	2,946	2,698	4,485
Recreational Vehicle Tax		44	69
16/20 M Vehicle Tax		427	602
Commercial Vehicle Tax		199	302
Watercraft Tax			0
State and Federal Aid	30,252	25,000	26,673
Licenses and Fees	98,217	110,000	45,000
Senior Care	24,143	12,000	30,000
Miscellaneous Including Donations		25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-34	-45
Miscellaneous	40		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	207,737	256,428	132,086
Resources Available:	230,600	264,350	141,598
Expenditures:			
Personnel Services	120,277	116,288	145,163
Contractual Services	37,364	51,450	48,150
Commodities	55,498	80,100	65,000
Capital Outlay	9,539	7,000	3,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	222,678	254,838	261,813
Unencumbered Cash Balance Dec 31	7,922	9,512	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	252,951	254,838	261,813
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,813
		Tax Required	120,215
		Delinquent Comp Rate: 3.0%	3,606
		Amount of 2018 Ad Valorem Tax	123,821

Adopted Budget

Historical Society	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	115	166
Receipts:			
Ad Valorem Tax	18,936	18,828	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	108		
Motor Vehicle Tax	1,061	986	1,041
Recreational Vehicle Tax		16	16
16/20 M Vehicle Tax		156	140
Commercial Vehicle Tax		73	70
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8	-7
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,105	20,051	1,260
Resources Available:	20,105	20,166	1,426
Expenditures:			
Contractual Services	19,990	20,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	19,990	20,000	20,000
Unencumbered Cash Balance Dec 31	115	166	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	20,000	20,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	18,574
		Delinquent Comp Rate: 3.0%	557
		Amount of 2018 Ad Valorem Tax	19,131

Lane County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	898	3,142
Receipts:			
Ad Valorem Tax	254,919	243,102	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,639		
Motor Vehicle Tax	16,560	13,266	13,444
Recreational Vehicle Tax		218	207
16/20 M Vehicle Tax		2,098	1,806
Commercial Vehicle Tax		978	906
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-102	-102
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	273,118	259,560	16,261
Resources Available:	273,118	260,458	19,403
Expenditures:			
Contractual Services	272,220	257,316	289,404
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	272,220	257,316	289,404
Unencumbered Cash Balance Dec 31	898	3,142	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	272,474	257,316	289,404
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			289,404
Tax Required			270,001
Delinquent Comp Rate: 3.0%			8,100
Amount of 2018 Ad Valorem Tax			278,101

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	309	637
Receipts:			
Ad Valorem Tax	72,347	72,008	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	420		
Motor Vehicle Tax	4,192	3,765	3,982
Recreational Vehicle Tax		62	61
16/20 M Vehicle Tax		595	535
Commercial Vehicle Tax		278	268
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-30	-27
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	76,959	76,678	4,819
Resources Available:	76,959	76,987	5,456
Expenditures:			
Contractual Services	76,650	76,350	77,950
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	76,650	76,350	77,950
Unencumbered Cash Balance Dec 31	309	637	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	76,650	76,350	77,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			77,950
Tax Required			72,494
Delinquent Comp Rate: 3.0%			2,175
Amount of 2018 Ad Valorem Tax			74,669

Lane County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Rehabilitation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	85
Receipts:			
Ad Valorem Tax	21,229	20,259	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	129		
Motor Vehicle Tax	1,314	1,105	1,120
Recreational Vehicle Tax		18	17
16/20 M Vehicle Tax		175	150
Commercial Vehicle Tax		81	75
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8	-8
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,672	21,630	1,354
Resources Available:	22,672	21,630	1,439
Expenditures:			
Contractual Services - SDSI	16,074	14,045	15,840
Contractual Services - RCDC	6,598	7,500	8,100
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	22,672	21,545	23,940
Unencumbered Cash Balance Dec 31	0	85	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	22,604	21,545	23,940
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,940
		Tax Required	22,501
		Delinquent Comp Rate: 3.0%	675
		Amount of 2018 Ad Valorem Tax	23,176

See Tab A

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	60,439	47,343	23,243
Receipts:			
Ad Valorem Tax	1	0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	25		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales	71,903	70,000	85,000
Transfer from Noxious Weed Capital Outlay	27,200	40,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-21
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	99,129	110,000	84,979
Resources Available:	159,568	157,343	108,222
Expenditures:			
Personnel Services	35,885	39,100	40,000
Contractual Services	3,160	5,050	5,100
Commodities	73,180	89,950	100,000
Capital Outlay			20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	112,225	134,100	165,100
Unencumbered Cash Balance Dec 31	47,343	23,243	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	133,100	134,100	165,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,100
		Tax Required	56,878
		Delinquent Comp Rate: 3.0%	1,706
		Amount of 2018 Ad Valorem Tax	58,584

Lane County

2019

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	215,521	42,141
Receipts:			
Ad Valorem Tax	612,673	191,488	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,352		
Motor Vehicle Tax	0	31,895	10,590
Recreational Vehicle Tax		523	163
16/20 M Vehicle Tax		5,043	1,422
Commercial Vehicle Tax		2,351	714
Watercraft Tax			0
Officers' Fees	2,025		
Contract Law	193,750	165,000	165,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-80	-82
Miscellaneous	1,946		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	811,746	396,220	177,807
Resources Available:	811,746	611,741	219,948
Expenditures:			
Personnel Services	427,023	458,350	300,000
Contractual Services	116,277	56,000	56,600
Commodities	51,852	55,250	55,765
Capital Outlay	1,073	0	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	596,225	569,600	437,365
Unencumbered Cash Balance Dec 31	215,521	42,141	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	605,500	569,600	437,365
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			437,365
Tax Required			217,417
Delinquent Comp Rate: 3.0%			6,523
Amount of 2018 Ad Valorem Tax			223,940

Adopted Budget County Attorney	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	1,627
Receipts:			
Ad Valorem Tax		82,990	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			4,590
Recreational Vehicle Tax			71
16/20 M Vehicle Tax			616
Commercial Vehicle Tax			309
Watercraft Tax			0
Diversion Fees		3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-35	-28
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	85,955	8,558
Resources Available:	0	85,955	10,185
Expenditures:			
Personnel Services		69,628	69,628
Contractual Services		9,100	9,100
Commodities		1,600	1,600
Diversion		3,000	3,000
Capital Outlay		1,000	1,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	84,328	84,328
Unencumbered Cash Balance Dec 31	0	1,627	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	84,328	84,328
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			84,328
Tax Required			74,143
Delinquent Comp Rate: 3.0%			2,224
Amount of 2018 Ad Valorem Tax			76,367

Lane County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Emergency Management	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	1,401
Receipts:			
Ad Valorem Tax		71,431	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			3,950
Recreational Vehicle Tax			61
16/20 M Vehicle Tax			531
Commercial Vehicle Tax			266
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-30	-110
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	71,401	4,698
Resources Available:	0	71,401	6,099
Expenditures:			
Emergency Management Department:			
Personnel Services		44,000	45,000
Contractual Services		11,000	17,000
Commodities		6,000	10,000
Capital Outlay		9,000	10,000
Emergency Communications Department:			
Personnel Services			180,000
Contractual Services			5,000
Commodities			5,000
Capital Outlay			25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	70,000	297,000
Unencumbered Cash Balance Dec 31	0	1,401	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	70,000	297,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			297,000
Tax Required			290,901
Delinquent Comp Rate: 3.0%			8,727
Amount of 2018 Ad Valorem Tax			299,628

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:			
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:	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	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2018 Ad Valorem Tax			0

Lane County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lane County 911	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,772	39,985	27,985
Receipts:			
911 Collections	50,263	39,000	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,263	39,000	39,000
Resources Available:	87,035	78,985	66,985
Expenditures:			
Contractual Services	28,630	51,000	51,000
Commodities	843		
Capital Outlay	17,577	0	15,985
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,050	51,000	66,985
Unencumbered Cash Balance Dec 31	39,985	27,985	0
2017/2018/2019 Budget Authority Amount:	76,550	63,772	66,985

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	143,686	109,743	69,743
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	143,686	109,743	69,743
Expenditures:			
Capital Outlay	6,743	0	69,743
Transfer to Noxious Weed	27,200	40,000	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,943	40,000	69,743
Unencumbered Cash Balance Dec 31	109,743	69,743	0
2017/2018/2019 Budget Authority Amount:	144,435	116,486	69,743

Lane County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Drug and Alcohol	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	8,914	8,914	8,914
Receipts:			
Intergovernmental Revenue	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	8,914	8,914	8,914
Expenditures:			
Contractual Services	0	0	8,914
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	8,914
Unencumbered Cash Balance Dec 31	8,914	8,914	0
2017/2018/2019 Budget Authority Amount:	2,516	8,914	8,914

Adopted Budget

Special Road and Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	895,000	925,000	925,000
Receipts:			
Transfers from Public Works	192,933	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	192,933	0	0
Resources Available:	1,087,933	925,000	925,000
Expenditures:			
Contractual Services	162,933	0	925,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	162,933	0	925,000
Unencumbered Cash Balance Dec 31	925,000	925,000	0
2017/2018/2019 Budget Authority Amount:	802,000	895,000	925,000

Lane County

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

2019

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil & Gas Valuation Depletion		Prosecuting Attorneys' Training		County Clerk's Technology		Register of Deeds' Technology		County Treasurer's Technology		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,339,963	Cash Balance Jan 1	397	Cash Balance Jan 1	3,355	Cash Balance Jan 1	40,618	Cash Balance Jan 1	3,346	1,387,679
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property	14,224	Licenses and Fees	189	Fees	1,165	Fees	4,654	Fees	1,174	
						Use of Money and Property	181			
Total Receipts	14,224	Total Receipts	189	Total Receipts	1,165	Total Receipts	4,835	Total Receipts	1,174	21,587
Resources Available:	1,354,187	Resources Available:	586	Resources Available:	4,520	Resources Available:	45,453	Resources Available:	4,520	1,409,266
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	405			Capital Outlay	6,219			
		Commodities	82							
Total Expenditures	0	Total Expenditures	487	Total Expenditures	0	Total Expenditures	6,219	Total Expenditures	0	6,706
Cash Balance Dec 31	1,354,187	Cash Balance Dec 31	99	Cash Balance Dec 31	4,520	Cash Balance Dec 31	39,234	Cash Balance Dec 31	4,520	1,402,560
										1,402,560

**Note: These two block figures should agree.

Lane County Rural Fire District
Lane County

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ <u>140,471</u>
2. Debt service levy in 2018 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>140,471</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ <u>82,457</u>	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ <u>14,580,709</u>	
5b. Personal property 2017	- <u>11,835,732</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,744,977</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	<u>130,325</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>2,957,759</u>	
8. Total estimated valuation July 1, 2018	<u>44,046,917</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>41,089,158</u>	
10. Factor for increase (7 divided by 9)	<u>0.07198</u>	
11. Amount of increase (10 times 3)	+ \$ <u>10,112</u>	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>150,583</u>	
13. Debt Service Levy in this 2019 Budget	<u>0</u>	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>150,583</u>	
15. Consumer Price Index for all urban consumers for calendar year 2017	<u>2.1%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>2,950</u>	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>153,533</u>	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

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

NOTICE OF BUDGET HEARING

The governing body of
Lane County
will meet on August 6, 2018, at 9:00 AM at Lane 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 Lane 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	2,486,542	45.636	2,611,167	56.317	3,501,991	2,871,601	61.957
Public Works	1,329,355	22.029	1,386,000	28.011	1,128,000	612,775	13.221
Ambulance	299,657	4.176	301,254	4.939	301,200	185,301	3.998
Capital Improvement	6,970		3,763		2,860,843		
County Health	222,678	1.221	254,838	2.002	261,813	123,821	2.672
Historical Society	19,990	0.446	20,000	0.465	20,000	19,131	0.413
Hospital	272,220	6.004	257,316	6.001	289,404	278,101	6.000
Library	76,650	1.704	76,350	1.778	77,950	74,669	1.611
Mental Rehabilitation	22,672	0.500	21,545	0.500	23,940	23,176	0.500
Noxious Weed	112,225		134,100		165,100	58,584	1.264
Sheriff	596,225	14.434	569,600	4.727	437,365	223,940	4.832
County Attorney			84,328	2.049	84,328	76,367	1.648
Emergency Management			70,000	1.763	297,000	299,628	6.465
Lane County 911	47,050		51,000		66,985		
Noxious Weed Capital Outlay	33,943		40,000		69,743		
Special Drug and Alcohol					8,914		
Special Road and Bridge	162,933				925,000		
Non-Budgeted Funds-A	43,238						
Non-Budgeted Funds-B	6,706						
Non-Budgeted Funds-C	265,510						
Totals	6,004,564	96.150	5,881,261	108.552	10,519,576	4,847,094	104.581
Less: Transfers	718,193		40,000		93,500		
Net Expenditure	5,286,371		5,841,261		10,426,076		
Total Tax Levied	4,122,724		4,397,424		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	42,877,805		40,510,405		46,348,271		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	215,356	124,048	29,104
Total	215,356	124,048	29,104

*Tax rates are expressed in mills

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*
Rural Fire District	184,619	3.310	155,000	3.611	190,000	168,703	3.830
Totals	184,619	3.310	155,000	3.611	190,000	168,703	3.830
Less: Transfers	-		-		-		
Net Expenditure	184,619		155,000		190,000		
Total Tax Levied	133,604		140,471		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	40,361,990		38,898,161		44,046,917		

Stephanie Terhune
Clerk

Lane County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	2,870,516	61.934	1,053
Debt Service			0
Public Works	612,543	13.216	225
Ambulance	185,231	3.997	68
Capital Improvement			0
County Health	123,775	2.671	45
Historical Society	19,124	0.413	7
Hospital	277,996	5.998	102
Library	74,641	1.610	27
Mental Rehabilitation	23,168	0.500	8
Noxious Weed	58,563	1.264	21
Sheriff	223,855	4.830	82
County Attorney	76,338	1.647	28
Emergency Management	299,515	6.462	110
			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	4,845,265	104.540	1,776

2018 July 1 Valuation: 46,348,271

Valuation Factor: 46,348.271

Neighborhood Revitalization Subj to Rebate: 16,999

Neighborhood Revitalization factor: 16.999

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Lane County Rural Fire District governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of Lane County Rural Fire District exceeding the amount levied to finance the 2018 budget of Lane County Rural Fire District, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lane County Rural Fire District provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lane County Rural Fire District governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2018 by the Lane County Rural Fire District governing body, Lane County, Kansas.

Lane County Rural Fire District Governing Body

Notice of Vote - Lane County Rural Fire District, Lane County

In adopting the 2019 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.