



Levy Limits for Tax Funds

For Allen County, Kansas  
(name of municipality)

Estimated Assessed Tangible Valuation July 1, 1990 \$54,470,660

Final Assessed Tangible Valuation for 1989 55,978,547 - .97306  
Factor

Levy For:	(A) 90		(B)	(C)	(D)	(E)	(F)	(G)
	Authority	Levy Limit Rate*	88 Levy Limit Amount**	Factor***	Budget Levy Limit Amount (BxC)	Motor Vehicle Tax Decr	Less: LAVTR Amount	Levy Limit (D+E-F)
Library Board	12-1220		0	1.00000	0	0	0	0
Library Bd Employ Benef	12-16,102	N/A	N/A	1.00000	N/A	0	N/A	N/A
Hospital Board	19-4606		0	1.00000	0	0	0	0
Recreation Commission	12-1927		0	1.00000	0	0	0	0
Rec Comm Employee Benefits & Spec Liab	12-1927	1.00	0	1.00000	0	0	0	0

- \* Rates are expressed in mills.
- \*\* Use the amount before LAVTR is subtracted.
- \*\*\* Use the factor in this computation only if it is greater than 1.00000.

CALCULATION OF MOTOR VEHICLE TAX DECREASE

(1)	(4)	(5)	(1)
1990 Budgeted Funds (89 Tax-Levies)	1991 Budget Allocation	1990 Budget Allocation	Decrease in Motor Vehicle (Col 5-Col 4)
Library Board	0	0	0
Library Bd Employ Benef	0	0	0
Hospital Board	0	0	0
Recreation Commission	0	0	0
Rec Comm Employee Benefits & Spec Liab	0	0	0

Levy Limits for Tax Funds

For Allen County - Various Districts  
(name of municipality)

Levy For:	(A) 90 Levy Limit		(B) 88 Levy Limit Amount**	(C) Factor***	(D) Budget Levy Limit Amount (BxC)	(E) Motor Vehicle Tax Decr	(F) Less: LAVTR Amount	(G) Levy Limit (D+E-F)
	Authority	Rate*						
Rural Fire District #2	19-3610	5.00	26,643	1.00000	26,643	0	2,347	24,296
Rural Fire District #3	19-3610	5.00	23,398	1.00970	23,625	0	1,276	22,349
Rural Fire District #4	19-3610	5.00	27,778	1.00000	27,778	0	1,523	26,255
Sewer District #1	19-27a09	5.00	2,226	1.00000	2,226	147	115	2,258
Sewer District #2	Voted	7.00	1,734	1.00000	1,734	91	94	1,731

\* Rates are expressed in mills.

\*\* Use the amount before LAVTR is subtracted.

\*\*\* Use the factor in this computation only if it is greater than 1.00000.

CALCULATION OF MOTOR VEHICLE TAX DECREASE

(1) 1990 Budgeted Funds (89 Tax-Levies)	(4) 1991 Budget Allocation	(5) 1990 Budget Allocation	(1) Decrease in Motor Vehicle (Col 5-Col 4)
Rural Fire District #2	9,060	5,868	(3,192)
Rural Fire District #3	2,705	2,566	(139)
Rural Fire District #4	2,938	2,895	(43)
Sewer District #1	640	787	147
Sewer District #2	461	552	91

CALCULATION OF CHANGE IN ASSESSED VALUATION

(1) 1990 Budgeted Funds (89 Tax-Levies)	(2) Assessed Valuation 1990	(3) Assessed Valuation 1989	(4) Factor (Col 2+Col 3)
Rural Fire District #2	5,418,915	5,541,356	.97790
Rural Fire District #3	3,531,240	3,497,318	1.00970
Rural Fire District #4	4,005,316	4,041,926	.99094
Sewer District #1	476,045	507,259	.93847
Sewer District #2	272,262	286,903	.94897

COMPUTATION OF AGGREGATE TAX LEVY LIMITATION (TAX LID)

	K.S.A. Levy Authority	88 Tax Levy Amount	89 Tax Levy Amount	1991 LAVTR Amount
1. Total tax levies in budget		1,669,114	1,754,171	
2. Tax levies for purposes exempt from the Tax Lid:				
Bond and Interest	10-113	0	0	
No-Fund Warrants				
Employee Benefits	12-16,102 *	163,004	254,965	
Home for Aged	19-2122	0	0	
County Hospital	19-4606	0	0	
District Court Budget	20-348, 349	57,000	56,950	
Out-District Tuition	71-301	37,402	19,265	
Judgements & Tort Liability	75-6101 et seq.	4,466	6,574	
Home for Aged	79-1947b	0	0	
Infrastructure Loan Pmts	79-5028	0	0	
Payments to Public Bldg Comm	79-5028			
Library Board Levy	79-5032 **	0	0	
Recreation Commission Levy	79-5032 **	0	0	
Hospital Board Levy	79-5032 **	0	0	
Total		261,872	337,754	
3. Total tax levies for purposes under the Tax Lid (1. minus 2.) Use the larger amount, either 88 or 89, on page no. 3a, line 1.		1,407,242	1,416,417	

4. List all tax levy funds below, with the statutory authority for each, that are not shown in item 2. These are the funds that were subject to the Tax Lid.

Fund	K.S.A., C.O. or C.R. Levy Authority	1991 LAVTR Amount
General	79-1946	
Airport	79-1947	
Ambulance	65-6113	
Appraisers Cost	19-436	
Conservation District	2-1907b	
Direct Election	25-2201a	
Economic Development	19-4102	
Extension Council	79-1947	
Health	65-204	
Historical Society	19-2651	
Mental Health	19-4004	
Mental Retardation	19-4004	
Noxious Weed	2-1318	
Reappraisal	79-1482	
Road and Bridge	68-5,100	98,659
Service Program for the Elderly	12-1680	
Special Bridge	68-1135	

\* HB 2700 exempts from the tax lid employer contributions for social security, workers compensation, unemployment insurance, health care costs, employee benefit plans, and employee retirement and pension plans.

\*\* Compute limit on Form B1, page no. 2.



Allocation of Motor Vehicle Tax

1990 Budgeted Funds (89 Tax-Levies)	Actual Amount of 89 Levy	Ratio	1991 Budget Allocation
General	491,694	.280	84,304
Airport	26,983	.015	4,626
Ambulance	57,967	.033	9,939
Appraisers Cost	53,451	.030	9,164
Community College Tuition	19,265	.011	3,303
Conservation District	10,347	.006	1,774
Economic Development	28,012	.016	4,803
Employee Benefits	254,965	.145	43,715
Extension Council	62,083	.035	10,644
Health	25,439	.015	4,362
Historical Society	15,664	.009	2,686
Mental Health	60,197	.034	10,321
Mental Retardation	35,501	.020	6,087
Noxious Weed	29,613	.017	5,077
Road and Bridge	518,106	.295	88,832
Service Program for the Elderly	58,310	.033	9,998
Special Liability	6,574	.004	1,127
Totals	1,754,171	1.000	300,762

Note: Do not allocate to new or discontinued funds. See instruction.

Calculation of Motor Vehicle Tax Decreases

1990 Estimated Motor Vehicle Tax for funds under the Tax Lid + in this budget (funds shown on page 3, line 4)	239,466
1991 Estimated Motor Vehicle Tax for the same funds	- 252,617
Decrease in Motor Vehicle Allocations (Insert on page 3a, line 5d <u>only</u> if this is a positive number)	(13,151)

Computation of Delinquency

Amount 88 Taxes Uncollected: 5,075 divided by  
Amount of 88 Taxes Levied: 227,759 =  
Actual Delinquency for 88 Taxes 2.23% Rate Used in this Budget 5.00%

Allocation of Motor Vehicle Tax

1990 Budgeted Funds (89 Tax-Levies)	Actual Amount of 89 Levy	Ratio	1991 Budget Allocation	delinq
Rural Fire District No. 2	25,068	.601	5,442	
Rural Fire District No. 2 NFW	16,669	.399	3,619	
<b>Total</b>	<b>41,737</b>	<b>1.000</b>	<b>9,061</b>	
Rural Fire District No. 3	22,691		2,705	
Rural Fire District No. 4	27,083		2,938	
Sewer District No. 1	2,038		640	
Sewer District No. 2	1,664		461	
<b>Totals</b>				

Note: Do not allocate to new or discontinued funds. See instruction.

Computation of Delinquency

	1988 Taxes Uncollected	1988 Taxes Levied	Actual Delinquent %	Rate Used In Budget
Rural Fire District No 2	25,161	529	.0210	.04
Rural Fire District No 3	22,722	387	.0170	.03
Rural Fire District No 4	27,277	212	.0078	.02
Sewer District No 1	2,043	6	.0029	.02
Sewer District No 2	1,681	63	.0375	.05





GENERAL FUND	Code	1989 Actual	1990 Budget or estimate	BUDGET 1991
Unreserved Fund Balance, January 1		458,161	599,915	457,950
<b>Taxes and Shared Revenues:</b>				
Ad Valorem Tax		222,166	457,408	XXXXXXXXXXXXXXX
Delinquent Tax		2,154	1,400	1,750
Motor Vehicle Stamp Tax		0		
Motor Vehicle Tax		33,717	37,248	84,304
Local Alcoholic Liquor Fund		700	615	700
Flood Control Allocation			0	
County and City Revenue Sharing Fund		78,059	80,019	79,726
In Lieu of Taxes (IRB)		395	1,000	1,000
Mineral Production Tax (County only)		1,690	1,500	1,600
Feedlot Cattle Tax				
Grain Tax		646	750	700
Local Retailers Sales Tax		191,959	200,000	210,000
Interest & Charges on Del. Tax		40,139	35,000	40,000
Bingo Tax				
Civil Defense Grants				
Mortgage Registration Fees		23,527	25,000	25,000
County Officers Fees		27,332	25,500	25,000
Inheritance Tax Fees				
Transfer from Special Auto Fund		5,230	7,045	10,000
Local Ad valorem Tax Reduction				
<b>Use of Money and Property:</b>				
Interest on Idle Funds		317,753	275,000	275,000
Rent		3,250	3,000	3,000
Sale of Surplus Property		3,000	750	
<b>Miscellaneous:</b>				
Bond and Interest Reimb. (Interest)				
Revenue in Lieu of Ad Valorem Taxes:				
Discontinued Funds		40,784	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
No-Fund Warrant Fund Surplus			XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
Reimbursed Expenses				XXXXXXXXXXXXXXX
Other		918		XXXXXXXXXXXXXXX
Cancellation of Prior Yrs. Encumbrances			XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
<b>TOTAL RECEIPTS</b>		993,419	1,151,235	757,780
<b>RESOURCES AVAILABLE</b>		1,451,580	1,751,150	1,215,730

GENERAL FUND-Contd.

	Code	1989 Actual	1990 Budget or estimate	BUDGET 1991
<b>RESOURCES AVAILABLE</b>		1,451,580	1,751,150	1,215,730
<b>Expenditures:</b>				
County Commissioners		45,533	45,000	57,750
County Clerk		61,892	61,000	64,050
County Treasurer		60,624	60,000	63,000
Courthouse General		195,738	200,000	210,000
Sheriff		208,788	215,000	236,500
Jail		104,706	100,000	105,000
Register of Deeds		39,231	40,000	45,675
Fair and Fair Buildings		7,000	7,000	7,000
Emergency Preparedness		11,891	16,200	22,050
District Court		58,539	65,000	68,850
Coroner		2,567	2,500	6,000
County Attorney		54,856	50,000	55,650
Planning Board		300	1,000	1,000
Grave Markers			500	500
Capital Outlay			430,000	730,825
<b>TOTAL EXPENDITURES</b>		851,665	1,293,200	1,673,850
Unreserved Fund Balance, December 31		599,915	457,950	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	458,120
			Delinquency Computation [See Instructions]	24,112
			Amount of 90 Tax to be Levied	482,232

**AIRPORT FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		108,721	115,019	70,030
Ad Valorem Tax		27,214	25,101	XXXXXXXXXXXXXX
Delinquent Tax		441	275	300
Motor Vehicle Tax		4,882	4,565	4,626
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		54	70	100
Sale of Surplus Property				
Rent		13,718	12,000	14,000
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		46,309	42,011	19,026
<b>RESOURCES AVAILABLE</b>		155,030	157,030	89,056
<b>Expenditures:</b>				
Personal Services		9,139	24,000	20,000
Contractual Services		29,949	45,000	30,000
Commodities		1,040	5,000	5,000
Capital Outlay			13,000	60,000
Reimbursed Expense		(117)		
<b>TOTAL EXPENDITURES</b>		40,011	87,000	115,000
Unreserved Fund Balance, December 31		115,019	70,030	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	25,944
			Delinquency Computation [See Instructions]	1,365
			Amount of 90 Tax to be Levied	27,309

**AMBULANCE FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		105,130	127,342	101,487
Ad Valorem Tax		56,608	53,925	XXXXXXXXXXXXXX
Delinquent Tax		919	600	700
Motor Vehicle Tax		9,741	9,495	9,939
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		108	125	125
Sale of Surplus Property				
Collections				
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		67,376	64,145	10,764
<b>RESOURCES AVAILABLE</b>		172,506	191,487	112,251
<b>Expenditures:</b>				
Personal Services				
Contractual Services		46,756	45,000	45,000
Commodities				
Capital Outlay			45,000	120,000
Reimbursed Expense		(1,592)		
<b>TOTAL EXPENDITURES</b>		45,164	90,000	165,000
Unreserved Fund Balance, December 31		127,342	101,487	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	52,749
			Delinquency Computation [See Instructions]	2,776
			Amount of 90 Tax to be Levied	55,525

**APPRAISERS COST FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		45,537	65,327	39,664
Ad Valorem Tax		81,088	49,724	XXXXXXXXXXXXXXX
Delinquent Tax		1,246	850	1,000
Motor Vehicle Tax		14,633	13,603	9,164
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		158	160	160
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
TOTAL RECEIPTS		97,125	64,337	10,324
RESOURCES AVAILABLE		142,662	129,664	49,988
Expenditures:				
Personal Services		75,554	72,400	82,400
Contractual Services		6,163	9,500	11,500
Commodities		4,579	8,100	10,800
Capital Outlay				4,000
Reimbursed Expense		(8,961)		
TOTAL EXPENDITURES		77,335	90,000	108,700
Unreserved Fund Balance, December 31		65,327	39,664	XXXXXXXXXXXXXXX
				TAX REQUIRED
				58,712
				3,090
				61,802

Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

**COMMUNITY COLLEGE TUITION FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		19,724	39,865	34,279
Ad Valorem Tax		36,493	17,922	XXXXXXXXXXXXXXX
Delinquent Tax		324	300	325
Motor Vehicle Tax		5,251	6,117	3,303
Motor Vehicle Stamp Tax				
Local Ad Valorem Tax Reduction				
Payment in Lieu of Tax		68	75	75
Interest on Idle Funds				
TOTAL RECEIPTS		42,136	24,414	3,703
RESOURCES AVAILABLE		61,860	64,279	37,982
Expenditures:				
Community College Tuition		21,995	30,000	45,000
TOTAL EXPENDITURES		21,995	30,000	45,000
Unreserved Fund Balance, December 31		39,865	34,279	XXXXXXXXXXXXXXX
				TAX REQUIRED
				7,018
				369
				7,387

Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

CONSERVATION DISTRICT FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		486	579	60
Ad Valorem Tax		10,897	9,626	XXXXXXXXXXXXXXXXXX
Delinquent Tax		103	80	100
Motor Vehicle Tax		1,081	1,750	1,774
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		12	25	20
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
TOTAL RECEIPTS		12,093	11,481	1,894
RESOURCES AVAILABLE		12,579	12,060	1,954
Expenditures:				
Appropriation		12,000	12,000	12,000
TOTAL EXPENDITURES		12,000	12,000	12,000
Unreserved Fund Balance, December 31		579	60	XXXXXXXXXXXXXXXXXX
			TAX REQUIRED	10,046
			Delinquency Computation [See Instructions]	529
			Amount of 90 Tax to be Levied	10,575

ECONOMIC DEVELOPMENT FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		1,411	18,227	29,471
Ad Valorem Tax		27,263	26,059	XXXXXXXXXXXXXXXXXX
Delinquent Tax		110	120	120
Motor Vehicle Tax		885	4545 3,000	4,803
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		11	65	70
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
TOTAL RECEIPTS		28,269	30809 29,244	4,993
RESOURCES AVAILABLE		29,680	49036 47,471	34,464
Expenditures:				
Contractual Services		11,453	18,000	60,000
TOTAL EXPENDITURES		11,453	18,000	60,000
Unreserved Fund Balance, December 31		18,227	31036 29,471	XXXXXXXXXXXXXXXXXX
			TAX REQUIRED	25,536
			Delinquency Computation [See Instructions]	1,344
			Amount of 90 Tax to be Levied	26,880

**DIRECT ELECTION FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		16,897	72,888	6,488
Ad Valorem Tax		96,489	0	XXXXXXXXXXXXXXX
Delinquent Tax		444	400	450
Motor Vehicle Tax		5,672	16,159 13,000	0
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		76	200	175
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		102,681	16,259 13,600	625
<b>RESOURCES AVAILABLE</b>		119,578	87,647 86,488	7,113
<b>Expenditures:</b>				
Personal Services		25,186	38,000	25,000
Contractual Services		18,769	24,300	20,000
Commodities		2,960	16,700	10,000
Capital Outlay			1,000	5,000
Reimbursed Expense		(225)		
<b>TOTAL EXPENDITURES</b>		46,690	80,000	60,000
Unreserved Fund Balance, December 31		72,888	7,647 6,488	XXXXXXXXXXXXXXX
				52,887
				2,784
				55,671

TAX REQUIRED  
 Delinquency Computation [See Instructions]  
 Amount of 90 Tax to be Levied

**EMPLOYEE BENEFIT FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		80,226	132,656	123,225
Ad Valorem Tax		159,003	237,186	XXXXXXXXXXXXXXX
Delinquent Tax		2,014	1,400	1,400
Motor Vehicle Tax		23,627	26,658	43,715
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		280	325	325
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		184,924	265,569	45,440
<b>RESOURCES AVAILABLE</b>		265,150	398,225	168,665
<b>Expenditures:</b>				
Employee Benefits		139,505	275,000	420,000
Reimbursed Expense		(7,011)		
<b>TOTAL EXPENDITURES</b>		132,494	275,000	420,000
Unreserved Fund Balance, December 31		132,656	123,225	XXXXXXXXXXXXXXX
				251,335
				13,228
				264,563

TAX REQUIRED  
 Delinquency Computation [See Instructions]  
 Amount of 90 Tax to be Levied



**HEALTH FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1				471
Ad Valorem Tax		2,942	4,134	471
Delinquent Tax		28,304	23,665	XXXXXXXXXXXXXX
Motor Vehicle Tax		452	350	400
Motor Vehicle Stamp Tax		4,882	4,747	4,362
Payment in Lieu of Tax				
Grants and Collections		54	75	60
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		<b>33,692</b>	<b>28,837</b>	<b>4,822</b>
<b>RESOURCES AVAILABLE</b>		<b>36,634</b>	<b>32,971</b>	<b>5,293</b>
<b>Expenditures:</b>				
Personal Services				
Contractual Services		32,500	32,500	32,500
Commodities				
Capital Outlay				
Reimbursed Expense				
<b>TOTAL EXPENDITURES</b>		<b>32,500</b>	<b>32,500</b>	<b>32,500</b>
Unreserved Fund Balance, December 31		4,134	471	XXXXXXXXXXXXXX
				<b>TAX REQUIRED</b>
				27,207
				1,432
				28,639

Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

**HEALTH BUILDING MAINTENANCE FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1				12,928
<b>Revenues:</b>				
Rent		3,000	3,000	3,000
Miscellaneous				72
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		<b>3,000</b>	<b>3,000</b>	<b>3,072</b>
<b>RESOURCES AVAILABLE</b>		<b>11,758</b>	<b>13,928</b>	<b>16,000</b>
<b>Expenditures:</b>				
Contractual Services		830	1,000	16,000
<b>TOTAL EXPENDITURES</b>		<b>830</b>	<b>1,000</b>	<b>16,000</b>
Unreserved Fund Balance, December 31		10,928	12,928	XXXXXXXXXXXXXX
				<b>TAX REQUIRED</b>
				0
				0
				0

Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

**HISTORICAL SOCIETY FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		1,165	8,595	7,131
Ad Valorem Tax		16,328	14,572	XXXXXXXXXXXXXX
Delinquent Tax		269	185	200
Motor Vehicle Tax		2,886	2,739	2,686
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		32	40	40
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		19,515	17,536	2,926
<b>RESOURCES AVAILABLE</b>		20,680	26,131	10,057
<b>Expenditures:</b>				
Appropriation		12,085	19,000	19,000
<b>TOTAL EXPENDITURES</b>		12,085	19,000	19,000
Unreserved Fund Balance, December 31		8,595	7,131	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	8,943
			Delinquency Computation [See Instructions]	471
			Amount of 90 Tax to be Levied	9,414

**MENTAL HEALTH FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		0	3,352	0
Ad Valorem Tax		59,882	55,999	XXXXXXXXXXXXXX
Delinquent Tax		906	650	700
Motor Vehicle Tax		9,522	10,042	10,321
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		106	115	110
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		70,416	66,806	11,131
<b>RESOURCES AVAILABLE</b>		70,416	70,158	11,131
<b>Expenditures:</b>				
Contractual Services		67,064	70,158	68,000
<b>TOTAL EXPENDITURES</b>		67,064	70,158	68,000
Unreserved Fund Balance, December 31		3,352	0	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	56,869
			Delinquency Computation [See Instructions]	2,993
			Amount of 90 Tax to be Levied	59,862



**REAPPRAISAL FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		229,505	233,138	166,938
Ad Valorem Tax		26,965	0	XXXXXXXXXXXXXXX
Delinquent Tax		2,412	1,200	1,382
Motor Vehicle Tax		19,557	7,500	0
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		161	100	180
Local Ad Valorem Tax Reduction				
State Reimbursement		47,184	45,000	25,000
<b>TOTAL RECEIPTS</b>		<b>96,279</b>	<b>53,800</b>	<b>26,562</b>
<b>RESOURCES AVAILABLE</b>		<b>325,784</b>	<b>286,938</b>	<b>193,500</b>
<b>Expenditures:</b>				
Personal Services		26,884	56,800	55,000
Contractual Services		65,726	27,100	25,000
Commodities		3,055	9,100	15,000
Capital Outlay			27,000	98,500
Reimbursed Expense		(3,019)		
<b>TOTAL EXPENDITURES</b>		<b>92,646</b>	<b>120,000</b>	<b>193,500</b>
Unreserved Fund Balance, December 31		233,138	166,938	XXXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	0
			Delinquency Computation [See Instructions]	0
			Amount of 90 Tax to be Levied	0

**ROAD AND BRIDGE FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		26,618	65,448	47,357
Ad Valorem Tax		474,073	481,977	XXXXXXXXXXXXXXX
Delinquent Tax		7,897	5,700	6,000
Motor Vehicle Tax		82,197	79,517	88,832
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		909	950	950
Federal Disaster Assistance				
Special City & County Highway Fund		318,473	412,900	444,400
Equilization and Adjustment Fund		17,249	16,771	16,500
Local Ad Valorem Tax Reduction		95,658	94,094	98,659
Sale of Surplus Property		2,000		
<b>TOTAL RECEIPTS</b>		<b>998,456</b>	<b>1,091,909</b>	<b>655,341</b>
<b>RESOURCES AVAILABLE</b>		<b>1,025,074</b>	<b>1,157,357</b>	<b>702,698</b>
<b>Expenditures:</b>				
Personal Service		472,943	500,000	500,000
Contractual Service		56,805	65,000	65,000
Commodities		382,427	400,000	400,000
Capital Outlay			145,000	235,000
Operating Transfer Out		60,000		
Reimbursed Expense		(12,549)		
<b>TOTAL EXPENDITURES</b>		<b>959,626</b>	<b>1,110,000</b>	<b>1,200,000</b>
Unreserved Fund Balance, December 31		65,448	47,357	XXXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	497,302
			Delinquency Computation [See Instructions]	26,174
			Amount of 90 Tax to be Levied	523,476

SERVICES FOR THE ELDERLY FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		17,117	43,665	50,669
Ad Valorem Tax		56,638	54,244	XXXXXXXXXXXXXXXXXX
Delinquent Tax		673	450	500
Motor Vehicle Tax		8,558	9,495	9,998
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		108	115	120
Local Ad Valorem Tax Reduction				
Rent		2,100	2,700	2,100
Interest on Idle Funds				
TOTAL RECEIPTS		68,077	67,004	12,718
RESOURCES AVAILABLE		85,194	110,669	63,387
Expenditures:				
Personal Services		10,703	15,000	15,000
Contractual Services		33,653	40,000	40,000
Commodities		2,488	5,000	5,000
Capital Outlay		0		55,000
Reimbursed Expense		(5,315)		
TOTAL EXPENDITURES		41,529	60,000	115,000
Unreserved Fund Balance, December 31		43,665	50,669	XXXXXXXXXXXXXXXXXX
			TAX REQUIRED	51,613
			Delinquency Computation [See Instructions]	2,716
			Amount of 90 Tax to be Levied	54,329

SPECIAL ALCOHOL FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		235	223	0
Revenues:				
Special Alcohol Tax		700	615	700
TOTAL RECEIPTS		700	615	700
RESOURCES AVAILABLE		935	838	700
Expenditures:				
Personal Services				
Contractual Services		712	838	700
Commodities				
Capital Outlay				
TOTAL EXPENDITURES		712	838	700
Unreserved Fund Balance, December 31		223	0	0

**SPECIAL BRIDGE FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		384,338	505,151	425,714
Ad Valorem Tax		113,214	0	XXXXXXXXXXXX
Delinquent Tax		1,818	1,324	2,036
Motor Vehicle Tax		19,482	18,989	0
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		216	250	250
Reimbursed Expense				
Interest on Idle Funds				
TOTAL RECEIPTS		134,730	20,563	2,286
RESOURCES AVAILABLE		519,068	525,714	428,000
Expenditures:				
Capital Outlay		13,917	100,000	428,000
TOTAL EXPENDITURES		13,917	100,000	428,000
Unreserved Fund Balance, December 31		505,151	425,714	XXXXXXXXXXXX

TAX REQUIRED  
Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

TAX REQUIRED	0
Delinquency Computation [See Instructions]	0
Amount of 90 Tax to be Levied	0

**SPECIAL LIABILITY FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		83,604	82,097	79,010
Ad Valorem Tax		4,356	6,116	XXXXXXXXXXXX
Delinquent Tax		72	55	60
Motor Vehicle Tax		673	730	1,127
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax		7	12	15
Local Ad Valorem Tax Reduction				
Interest on Idle Funds				
TOTAL RECEIPTS		5,108	6,913	1,202
RESOURCES AVAILABLE		88,712	89,010	80,212
Expenditures:				
Contractual Service		6,615	10,000	86,000
TOTAL EXPENDITURES		6,615	10,000	86,000
Unreserved Fund Balance, December 31		82,097	79,010	XXXXXXXXXXXX

TAX REQUIRED  
Delinquency Computation [See Instructions]  
Amount of 90 Tax to be Levied

TAX REQUIRED	5,788
Delinquency Computation [See Instructions]	305
Amount of 90 Tax to be Levied	6,093

**SPECIAL MACHINERY FUND**

	Code	1989 Actual
Unreserved Fund Balance, January 1		188,576
Revenues:		
Transfer from Road & Bridge		60,000
<b>TOTAL RECEIPTS</b>		60,000
<b>RESOURCES AVAILABLE</b>		248,576
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		94,685
<b>TOTAL EXPENDITURES</b>		94,685
Unreserved Fund Balance, December 31		153,891

**SPECIAL PARKS AND RECREATION FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		3,886	4,586	4,703
Revenues:				
Special Alcohol Tax		700	617	697
<b>TOTAL RECEIPTS</b>		700	617	697
<b>RESOURCES AVAILABLE</b>		4,586	5,203	5,400
Expenditures:				
Personal Services				
Contractual Services		0	500	5,400
Commodities				
Capital Outlay				
<b>TOTAL EXPENDITURES</b>		0	500	5,400
Unreserved Fund Balance, December 31		4,586	4,703	0

**BOND AND INTEREST FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		69,672	69,724	69,919
Ad Valorem Tax		0	0	XXXXXXXXXXXXXX
Delinquent Tax		0		
Motor Vehicle Tax				0
Motor Vehicle Stamp Tax				
Payment in Lieu of Tax				
Special Sewer Assessments		3,596	3,580	3,500
Interest on Idle Funds				
<b>TOTAL RECEIPTS</b>		3,596	3,580	3,500
<b>RESOURCES AVAILABLE</b>		73,268	73,304	73,419
<b>Expenditures:</b>				
Principal		3,000	3,000	3,000
Interest		540	360	180
Commission & Postage		4	25	25
Cash Basis Reserve Due to Unusual Collection on Prior Delinquents				70,214
<b>TOTAL EXPENDITURES</b>		3,544	3,385	73,419
Unreserved Fund Balance, December 31		69,724	69,919	XXXXXXXXXXXXXX
			<b>TAX REQUIRED</b>	0
			Delinquency Computation [See Instructions]	0
			Amount of 90 Tax to be Levied	0

**SOLID WASTE FUND**

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		186,019	212,447	293,447
<b>Revenues:</b>				
Service Fees		55,097	5,000	5,000
Miscellaneous		3,308	1,000	1,000
Special Assessments		34,423	150,000	150,000
<b>TOTAL RECEIPTS</b>		92,828	156,000	156,000
<b>RESOURCES AVAILABLE</b>		278,847	368,447	449,447
<b>Expenditures:</b>				
Personal Services		50,959	50,000	65,000
Contractual Services		2,734	15,000	15,000
Commodities		12,707	10,000	22,000
Capital Outlay				345,000
Reimbursed Expense				
<b>TOTAL EXPENDITURES</b>		66,400	75,000	447,000
Unreserved Fund Balance, December 31		212,447	293,447	2,447

PROSECUTING ATTORNEY TRAINING FUND

	Code	1989 Actual
Unreserved Fund Balance, January 1		4,213
Revenues:		
Officer Fees		1,571
<b>TOTAL RECEIPTS</b>		<b>1,571</b>
<b>RESOURCES AVAILABLE</b>		<b>5,784</b>
Expenditures:		
Personal Services		
Contractual Services		1,188
Commodities		
Capital Outlay		
<b>TOTAL EXPENDITURES</b>		<b>1,188</b>
Unreserved Fund Balance, December 31		4,596

SPECIAL AUTO FUND

	Code	1989 Actual
Unreserved Fund Balance, January 1		5,257
Revenues:		
Officer Fees		39,715
<b>TOTAL RECEIPTS</b>		<b>39,715</b>
<b>RESOURCES AVAILABLE</b>		<b>44,972</b>
Expenditures:		
Personal Services		
Contractual Services		32,674
Commodities		
Capital Outlay		
Transfer to General Fund		5,230
<b>TOTAL EXPENDITURES</b>		<b>37,904</b>
Unreserved Fund Balance, December 31		7,068

RURAL FIRE DISTRICT NO. 2 FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		0	342	0
Ad Valorem Tax		24,103	23,320	XXXXXXXXXXXXXXXXXX
Delinquent Tax		379	225	250
Motor Vehicle Tax		5,941	5,868	5,442
Motor Vehicle Stamp Tax		5		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		1,489	1,418	2,347
Interest on Idle Funds				
TOTAL RECEIPTS		31,917	30,831	8,039
RESOURCES AVAILABLE		31,917	31,173	8,039
Expenditures:				
Contractual Service		31,575	31,173	32,300
TOTAL EXPENDITURES		31,575	31,173	32,300
Unreserved Fund Balance, December 31		342	0	XXXXXXXXXXXXXXXXXX
TAX REQUIRED				24,261
Delinquency Computation [See Instructions]				0
Amount of 90 Tax to be Levied				24,261

RURAL FIRE DISTRICT NO. 2 FUND NO FUND WARRANTS

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		0	0	0
Ad Valorem Tax		0	15,507	XXXXXXXXXXXXXXXXXX
Delinquent Tax		0	0	
Motor Vehicle Tax		0	0	3,619
Motor Vehicle Stamp Tax		0		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		0	0	
Interest on Idle Funds				
TOTAL RECEIPTS		0	15,507	3,619
RESOURCES AVAILABLE		0	15,507	3,619
Expenditures:				
No Fund Warrants - Principal & Interest		0	15,507	20,000
TOTAL EXPENDITURES		0	15,507	20,000
Unreserved Fund Balance, December 31		0	0	XXXXXXXXXXXXXXXXXX
TAX REQUIRED				16,381
Delinquency Computation [See Instructions]				683
Amount of 90 Tax to be Levied				17,064

RURAL FIRE DISTRICT NO. 3 FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		415	650	0
Ad Valorem Tax		22,319	21,109	XXXXXXXXXXXXXX
Delinquent Tax		115	75	100
Motor Vehicle Tax		1,230	2,400	2,705
Motor Vehicle Stamp Tax		2		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		669	1,280	1,276
Interest on Idle Funds				
TOTAL RECEIPTS		24,335	24,864	4,081
RESOURCES AVAILABLE		24,750	25,514	4,081
Expenditures:				
Contractual Service		24,100	25,514	26,400
TOTAL EXPENDITURES		24,100	25,514	26,400
Unreserved Fund Balance, December 31		650	0	XXXXXXXXXXXXXX
				22,319
				0
				22,319

TAX REQUIRED  
 Delinquency Computation [See Instructions]  
 Amount of 90 Tax to be Levied

RURAL FIRE DISTRICT NO. 4 FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		298	958	495 0
Ad Valorem Tax		27,040	25,194	XXXXXXXXXXXXXX
Delinquent Tax		52	35	40
Motor Vehicle Tax		869	2,200	2,938
Motor Vehicle Stamp Tax		2		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		497	1,538	1,523
Interest on Idle Funds				
TOTAL RECEIPTS		28,460	28,967	4,501
RESOURCES AVAILABLE		28,758	29,925	4,501
Expenditures:				
Contractual Service		27,800	29,925	30,750
TOTAL EXPENDITURES		27,800	29,925	30,750
Unreserved Fund Balance, December 31		958	0	XXXXXXXXXXXXXX
				25,514 26,249
				0
				25,514 26,249

TAX REQUIRED  
 Delinquency Computation [See Instructions]  
 Amount of 90 Tax to be Levied

WER DISTRICT NO. 1 FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		991	2,158	3,040
Ad Valorem Tax		2,035	1,896	XXXXXXXXXXXXXXXXXX
Delinquent Tax		34	20	25
Motor Vehicle Tax		924	850	640
Motor Vehicle Stamp Tax		1		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		184	116	115
Interest on Idle Funds				
TOTAL RECEIPTS		3,178	2,882	780
RESOURCES AVAILABLE		4,169	5,040	3,820
Expenditures:				
Contractual Service		2,011	2,000	6,050
TOTAL EXPENDITURES		2,011	2,000	6,050
Unreserved Fund Balance, December 31		2,158	3,040	XXXXXXXXXXXXXXXXXX
			TAX REQUIRED	2,230
			Delinquency Computation [See Instructions]	0
			Amount of 90 Tax to be Levied	2,230

WER DISTRICT NO. 2 FUND

	Code	1989 Actual	1990 Budget or Estimate	BUDGET 1991
Unreserved Fund Balance, January 1		5,156	5,541	6,548
Ad Valorem Tax		1,621	1,548	XXXXXXXXXXXXXXXXXX
Delinquent Tax		54	40	45
Motor Vehicle Tax		316	525	461
Motor Vehicle Stamp Tax		0		
Payment in Lieu of Tax				
Local Ad Valorem Tax Reduction		54	94	94
Interest on Idle Funds				
TOTAL RECEIPTS		2,045	2,207	600
RESOURCES AVAILABLE		7,201	7,748	7,148
Expenditures:				
Contractual Service		1,660	1,200	8,850
TOTAL EXPENDITURES		1,660	1,200	8,850
Unreserved Fund Balance, December 31		5,541	6,548	XXXXXXXXXXXXXXXXXX
			TAX REQUIRED	1,702
			Delinquency Computation [See Instructions]	0
			Amount of 90 Tax to be Levied	1,702