

Lyon County, Kansas
4th Draft of 2011 Budget - Updated 08-14-10.xls
General Fund By Depart Totals

	L	O	Q	S	Z	AD	AK	AL
2	NEW NAME	2008	2009	2010		2011	Change in Expenditures	
4	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	Increase (Decrease) From 2010 Estimate	Increase (Decrease) From 2009 Actual
5	General Fund Revenue							
6	AD VALOREM TAX (based on "tax required" not levied)							
7	PROPERTY TAXES - CURRENT YEAR	(6,729,712)	(5,732,280)	(6,489,004)	(6,489,004)	xxxxxxx		
11	PROPERTY TAXES OTHER	(1,093,460)	(1,131,655)	(958,966)	(976,023)	(1,003,300)		
12	SALES TAX	-	(415,818)	(1,400,000)	(1,700,000)	(1,500,000)		
13	REGISTRATION FEES (based on 97% of 2009 actual)	(250,072)	(195,031)	(120,000)	(189,180)	(130,000)		
38	REIMBURSEMENTS	(89,556)	(96,652)	(115,384)	(79,376)	(103,530)		
48	FEES	(162,746)	(175,027)	(127,430)	(149,117)	(171,400)		
49	PRISONER CARE (estimated at \$6,600 per month for last 6 mos)	(549,145)	(615,165)	(475,000)	(250,000)	(75,000)		
50	INTEREST INCOME	(511,486)	(72,869)	(220,000)	(25,162)	(80,000)		
59	GRANTS	(271,911)	(231,234)	(283,551)	(252,780)	(295,918)		
60	TRANSFER FROM MULTI-YEAR FUND		(750,000)					
66	TRANSFERS	(78,165)	(53,162)	(102,782)	(97,858)	(96,858)		
148	OTHER	(438,407)	(328,698)	(139,600)	(230,132)	(163,563)		
149		(10,174,660)	(9,797,593)	(10,431,717)	(10,438,632)	(3,619,569)		
150								
172	Total County Commission	203,470	201,752	220,140	210,946	218,450	7,504	16,698
192	Total County Clerk	197,959	201,492	209,900	205,696	210,050	4,354	8,558
216	Total County Treasurer	164,923	170,885	175,116	173,000	181,466	8,466	10,581
243	Total County Attorney	757,207	835,971	900,732	868,352	859,764	(8,588)	23,793
266	Total Register of Deeds	167,511	171,125	180,929	176,028	186,867	10,839	15,742
271	Total Solid Waste	11,297	12,676	15,000	13,838	15,000	1,162	2,324
307	Total Unified Court	433,800	409,473	497,750	453,611	503,663	50,052	94,190
328	Total Courthouse General	156,872	141,668	173,500	157,583	166,500	8,917	24,832
343	Total Human Resources	31,546	31,385	32,434	31,910	32,535	625	1,150
364	Total Emergency Management	95,659	97,464	111,400	104,432	116,900	12,468	19,436
387	Total Juvenile Services	192,081	141,538	218,905	180,221	229,513	49,292	87,975
393	Total County Coroner	39,386	41,327	50,000	45,663	56,500	10,837	15,173
415	Total County Wide Zoning	40,165	44,801	49,564	47,183	48,500	1,317	3,699
433	Total Finance, Data Processing & Payroll	236,582	228,064	252,496	240,280	242,611	2,331	14,546
469	Total Law Enforcement	2,154,800	2,164,620	2,325,650	2,245,136	2,349,508	104,372	184,888
485	Total County General	104,650	85,203	176,500	130,851	176,500	45,649	91,297
522	Total Jail Management	2,029,637	2,132,216	2,302,982	2,217,598	2,302,803	85,205	170,587
545	Total Direct Election	166,606	127,411	206,305	166,858	155,000	(11,858)	27,589
551	Total Extension	212,618	216,870	219,900	219,900	224,900	5,000	8,030
564	Total Citizen Review Board	12,120	-	-	-	-	-	-
599	Total Appraisal	534,483	504,819	560,289	532,554	568,400	35,846	63,581
604	Total Ambulance	155,000	239,000	350,000	310,000	397,000	87,000	158,000
609	Total Historical Society	100,000	100,000	100,000	100,000	100,000	-	-
614	Total Soil Conservation	24,500	24,500	24,500	24,500	30,000	5,500	5,500
630	Total Household Waste	62,499	85,994	86,464	86,229	107,854	21,625	21,860
644	Total Administrative Services	39,190	52,190	103,040	83,040	103,040	20,000	50,850
661	Total Assistant County Counselor	50,474	51,155	67,261	59,208	68,441	9,233	17,286
664	Fair Building	10,020	-	-	-	-	-	-
680	Total Fair Board	50,000	60,200	60,200	60,200	63,000	2,800	2,800
698	Total Employee Benefit	9,174	11,809	10,000	10,905	9,400	(1,505)	(2,409)
725	Total Department of Aging	142,776	145,773	160,210	152,991	168,884	15,893	23,111
744	Total Retired Senior Volunteer Program	51,991	52,260	56,276	54,268	61,468	7,200	9,208
774	Total Transportation - first half of year	160,993	134,913	187,424	161,169	192,754	31,585	57,841
803	Total Transportation - Second half of year	138,301	143,878	187,873	163,169	195,754	32,585	51,876
813	Total Cert Grant	1,596	-	-	-	-	-	-
929	Total County Facility Management	1,042,835	970,441	1,083,400	1,026,921	1,063,517	36,596	93,076
931	MISCELLANEOUS ADJUSTMENTS	-	1					(1)
932	Prior year cancelled encumbrances	(1,433)	(461)					461

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4	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	Increase (Decrease) From 2010 Estimate	Increase (Decrease) From 2009 Actual	
933	Dentention center per audit	111,260	115,830				-	(115,830)	
934	Planning and development per audit	39,721					-	-	
940	Total Expenditures	10,132,269	10,148,242	11,356,140	10,714,240	11,406,542	692,302	1,258,300	
942	Revenue over (under) expenditures	42,391	(350,649)	(924,422)	(275,608)	(7,786,973)			
943	Beginning Balance	2,306,726	2,349,117	1,492,229	1,998,468	1,722,860			
944	Ending Balance	2,349,117	1,998,468	567,807	1,722,860	xxxxxxx			
945	Expenditures less revenues plus beginning balance					6,064,113			
946	Ending Balance					570,327			
947	Tax Required					6,634,440			
948	Delinquency Computation					199,033			
949	Tax to be levied					6,833,473			
950	229,405,665	29.143	24.434	28.806		29.788			
951	Assessed valuation					229,405,665			

Lyon County, Kansas

2011 Budget Model

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	H	I	J	K	L	O	Q	S	Z	AD	
1											
2	NEW ACCT				NEW NAME		2008	2009	2010		2011
4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	
5					General Fund Revenue						
6	010	00	5101		AD VALOREM TAX (based on "tax required" not levied)						
7					PROPERTY TAXES - CURRENT YEAR	(6,729,712)	(5,732,280)	(6,489,004)	(6,489,004)	xxxxxxxx	
11					PROPERTY TAXES OTHER	(1,093,460)	(1,131,655)	(958,966)	(976,023)	(1,003,300)	
12	010	00	5107		SALES TAX	-	(415,818)	(1,400,000)	(1,700,000)	(1,500,000)	
13	010	00	5302		REGISTRATION FEES (based on 97% of 2009 actual)	(250,072)	(195,031)	(120,000)	(189,180)	(130,000)	
38					REIMBURSEMENTS	(89,556)	(96,652)	(115,384)	(79,376)	(103,530)	
48					FEES	(162,746)	(175,027)	(127,430)	(149,117)	(171,400)	
49	010	00	5618		PRISONER CARE (estimated at \$6,600 per month for last 6 mos)	(549,145)	(615,165)	(475,000)	(250,000)	(75,000)	
50	010	00	5701		INTEREST INCOME	(511,486)	(72,869)	(220,000)	(25,162)	(80,000)	
59					GRANTS	(271,911)	(231,234)	(283,551)	(252,780)	(295,918)	
60	010	00	5901		TRANSFER FROM MULTI-YEAR FUND		(750,000)				
66					TRANSFERS	(78,165)	(53,162)	(102,782)	(97,858)	(96,858)	
148					OTHER	(438,407)	(328,698)	(139,600)	(230,132)	(163,563)	
149						(10,174,660)	(9,797,593)	(10,431,717)	(10,438,632)	(3,619,569)	
150											
151					County Commission						
155					PERSONNEL SERVICES	157,137	157,450	160,390	158,920	161,100	
168					CONTRACTUAL	44,363	42,249	56,750	49,499	56,250	
171					COMMODITIES	1,970	2,053	3,000	2,527	1,100	
172					Total County Commission	203,470	201,752	220,140	210,946	218,450	
173											
174					County Clerk						
178					PERSONNEL SERVICES	191,158	193,977	201,000	197,488	201,100	
188					CONTRACTUAL	4,193	5,847	6,900	6,374	6,950	
190					COMMODITIES	2,608	1,668	2,000	1,834	2,000	
192					Total County Clerk	197,959	201,492	209,900	205,696	210,050	
193											
194					County Treasurer						
198					PERSONNEL SERVICES	140,893	142,951	146,466	144,709	151,596	
210					CONTRACTUAL SERVICES	16,389	19,875	20,950	20,412	21,070	
213					COMMODITIES	7,641	8,058	7,700	7,879	8,800	
216					Total County Treasurer	164,923	170,885	175,116	173,000	181,466	
217											
218	010	04			County Attorney						
223					PERSONNEL SERVICES	734,378	733,425	780,732	757,079	796,264	
234					CONTRACTUAL SERVICES	18,156	95,298	110,000	102,649	53,500	
237					COMMODITIES	4,673	6,448	10,000	8,224	10,000	
239					CAPTIAL OUTLAY	-	800	-	400	-	
243					Total County Attorney	757,207	835,971	900,732	868,352	859,764	
244											
245	010	05			Register of Deeds						
249					PERSONNEL SERVICES	160,164	163,335	168,189	165,762	173,427	
260					CONTRACTUAL SERVICES	6,269	6,977	11,740	9,359	12,440	
265					adjustment to meet zero increase				-	-	
266					Total Register of Deeds	167,511	171,125	180,929	176,028	186,867	
267											
268	010	06			Solid Waste						
269	010	06	7600		CONTRACTUAL SERVICES	10,935	12,196	15,000	13,598	15,000	
270	010	06	8321		OPERATING SUPPLIES	362	480	-	240	-	
271					Total Solid Waste	11,297	12,676	15,000	13,838	15,000	
272											
273	010	07			Unified Court						
277					PERSONNEL SERVICES	3,760	9,488	8,500	8,994	13,013	
298					CONTRACTUAL SERVICES	390,719	360,645	447,500	404,073	442,400	
303					COMMODITIES	39,321	39,339	41,750	40,544	48,250	
307					Total Unified Court	433,800	409,473	497,750	453,611	503,663	
308											
309	010	08			Courthouse General						

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4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	
313					PERSONNEL SERVICES	38,291	38,009	45,500	41,754	35,000	
322					CONTRACTUAL SERVICES	97,957	82,468	102,500	92,484	106,000	
325					COMMODITIES	20,624	21,191	25,500	23,345	25,500	
328					Total Courthouse General	156,872	141,668	173,500	157,583	166,500	
329											
330	010	09			Human resources						
334					PERSONNEL SERVICES	30,308	30,821	30,334	30,578	30,635	
339					CONTRACTUAL SERVICES	1,078	564	1,600	1,082	1,650	
341					COMMODITIES	160	-	500	250	250	
343					Total Human Resources	31,546	31,385	32,434	31,910	32,535	
344											
345	010	10			Emergency Management						
349					PERSONNEL SERVICES	86,838	85,972	88,600	87,286	91,000	
359					CONTRACTUAL SERVICES	3,512	6,106	14,600	10,353	17,500	
362					COMMODITIES	5,309	5,386	8,200	6,793	8,400	
364					Total Emergency Management	95,659	97,464	111,400	104,432	116,900	
365											
366					Juvenile Services						
370					PERSONNEL SERVICES	91,865	77,788	100,309	89,048	124,013	
379					CONTRACTUAL SERVICES	98,024	60,940	116,469	88,705	103,000	
381					COMMODITIES	2,155	2,389	2,127	2,258	2,500	
383					CAPTIAL OUTLAY	37	421	-	210	-	
387					Total Juvenile Services	192,081	141,538	218,905	180,221	229,513	
388											
389					County Coroner						
392					CONTRACTUAL SERVICES	39,386	41,327	50,000	45,663	56,500	
393					Total County Coroner	39,386	41,327	50,000	45,663	56,500	
394											
395					County Wide Zoning						
399					PERSONNEL SERVICES	35,733	40,259	41,464	40,862	41,500	
408					CONTRACTUAL SERVICES	3,867	3,744	7,500	5,622	6,500	
411					COMMODITIES	565	298	600	449	500	
413					CAPTIAL OUTLAY	-	500	-	250	-	
415					Total County Wide Zoning	40,165	44,801	49,564	47,183	48,500	
416											
417					Finance, Data Processing & Payroll						
421					PERSONNEL SERVICES	209,213	197,564	214,196	205,880	204,461	
427					CONTRACTUAL SERVICES	22,137	27,393	31,800	29,596	31,650	
431					COMMODITIES	5,232	3,107	6,500	4,804	6,500	
433					Total Finance, Data Processing & Payroll	236,582	228,064	252,496	240,280	242,611	
434											
435					Law Enforcement						
439					PERSONNEL SERVICES	1,887,600	1,906,248	2,031,150	1,968,699	2,058,008	
457					CONTRACTUAL SERVICES	111,342	127,221	118,000	122,611	124,000	
463					COMMODITIES	155,858	130,056	176,500	153,278	167,500	
467					CAPITAL OUTLAY	-	1,095	-	548	-	
469					Total Law Enforcement	2,154,800	2,164,620	2,325,650	2,245,136	2,349,508	
470											
471					County General						
476					CONTRACTUAL SERVICES	42,150	40,712	51,500	46,106	51,500	
481	010	18	9001		CAPITAL OUTLAY	464	-	-	-	-	
484					TRANSFERS	58,000	45,623	40,000	42,811	40,000	
485					Total County General	104,650	85,203	176,500	130,851	176,500	
486											
487					Jail Management						
492					PERSONNEL SERVICES	1,626,143	1,669,259	1,809,882	1,739,570	1,841,903	
512					CONTRACTUAL SERVICES	85,594	128,820	132,600	130,710	127,400	
518					COMMODITIES	317,900	334,137	360,500	347,318	333,500	
522					Total Jail Management	2,029,637	2,132,216	2,302,982	2,217,598	2,302,803	

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1											
2	NEW ACCT				NEW NAME		2008	2009	2010		2011
4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	
523											
524					Direct Election						
528					PERSONNEL SERVICES	86,494	103,024	116,960	109,992	110,500	
537					CONTRACTUAL SERVICES	66,315	21,157	71,345	46,251	34,500	
541					COMMODITIES	12,710	3,229	18,000	10,615	10,000	
543					CAPITAL OUTLAY	1,087	-	-	-	-	
545					Total Direct Election	166,606	127,411	206,305	166,858	155,000	
546											
547					Extension						
549					CONTACTUAL SERVICES	212,618	216,870	219,900	219,900	224,900	
551					Total Extension	212,618	216,870	219,900	219,900	224,900	
552					Citizen Review Board						
556					PERSONNEL SERVICES	9,825	-	-	-	-	
560					CONTACTUAL SERVICES	1,645	-	-	-	-	
562					COMMODITIES	650	-	-	-	-	
564					Total Citizen Review Board	12,120	-	-	-	-	
565											
569					Appraisal						
573					PERSONNEL SERVICES	465,218	426,042	470,989	448,515	472,000	
591					CONTRACTUAL SERVICES	61,850	69,151	83,600	76,376	91,400	
596					COMMODITIES	7,415	5,556	5,700	5,628	5,000	
597	010	25	9001		CAPITAL OUTLAY	-	4,070	-	2,035	-	
599					Total Appraisal	534,483	504,819	560,289	532,554	568,400	
600											
601					Ambulance						
602	010	27	7600		CONTRACTUAL SERVICES	155,000	239,000	350,000	310,000	350,000	
603	010	27	9001		CAPITAL OUTLAY	-	-	-	-	47,000	
604					Total Ambulance	155,000	239,000	350,000	310,000	397,000	
605											
606					Historical Society						
607	010	29	9811	29	APPROPRIATIONS - HISTORICAL	100,000	100,000	100,000	100,000	100,000	
609					Total Historical Society	100,000	100,000	100,000	100,000	100,000	
610											
611					Soil Conservation						
612	010	30	9811	46	APPROPRIATIONS - SOIL CONSERVATION	24,500	24,500	24,500	24,500	30,000	
614					Total Soil Conservation	24,500	24,500	24,500	24,500	30,000	
615											
616					Household Waste						
620					PERSONNEL SERVICES	49,925	45,995	50,064	48,030	51,354	
624					CONTRACTUAL SERVICES	18,528	34,702	32,400	33,551	52,000	
627					COMMODITIES	(5,954)	5,296	4,000	4,648	4,500	
630					Total Household Waste	62,499	85,994	86,464	86,229	107,854	
631											
632					Administrative Services						
635					PERSONNEL SERVICES	-	-	40,000	20,000	40,000	
643					CONTRACTUAL SERVICES	39,190	52,190	63,040	63,040	63,040	
644					Total Administrative Services	39,190	52,190	103,040	83,040	103,040	
645											
646					Assistant County Counselor						
650					PERSONNEL SERVICES	48,007	46,217	63,561	54,889	64,891	
657					CONTRACTUAL SERVICES	2,240	4,227	3,200	3,713	3,050	
659					COMMODITIES	227	711	500	606	500	
661					Total Assistant County Counselor	50,474	51,155	67,261	59,208	68,441	
662											
663					Fair Building						
664	010	36	9811	2	APPROPRIATIONS - FAIR BOARD	10,020	-	-	-	-	
666											
677					Fair Board						
678	010	46	9811	2	APPROPRIATIONS - FAIR BOARD	50,000	60,200	60,200	60,200	63,000	

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680					Total Fair Board	50,000	60,200	60,200	60,200	63,000
681										
685					Employee Benefit					
690					PERSONNEL SERVICES	3,247	3,614	3,500	3,557	3,700
695					CONTRACTUAL SERVICES	3,783	6,571	6,500	6,536	4,500
697					COMMODITIES	2,144	1,623	-	812	1,200
698					Total Employee Benefit	9,174	11,809	10,000	10,905	9,400
699										
700					Department of Aging					
704					PERSONNEL SERVICES	56,267	56,300	60,310	58,305	68,650
717					CONTRACTUAL SERVICES	85,605	88,762	97,450	93,106	97,984
723					COMMODITIES	904	710	2,450	1,580	2,250
725					Total Department of Aging	142,776	145,773	160,210	152,991	168,884
726										
727					Retired Senior Volunteer Program					
731					PERSONNEL SERVICES	47,579	48,667	48,696	48,681	54,788
738					CONTRACTUAL SERVICES	4,097	3,239	5,700	4,469	4,800
742					COMMODITIES	315	355	1,880	1,118	1,880
744					Total Retired Senior Volunteer Program	51,991	52,260	56,276	54,268	61,468
745										
746					Transportation -first half of fiscal year					
752					PERSONNEL SERVICES	114,548	108,586	129,138	118,862	134,598
763					CONTRACTUAL SERVICES	44,621	24,629	55,596	40,113	55,906
769					COMMODITIES	1,824	1,698	2,690	2,194	2,250
774					Total Transportation - first half of year	160,993	134,913	187,424	161,169	192,754
775										
776					Transportation - Second half of fiscal year					
781					PERSONNEL SERVICES	102,707	110,911	129,138	129,138	134,598
792					CONTRACTUAL SERVICES	34,265	32,152	56,045	32,384	58,406
798					COMMODITIES	1,329	815	2,690	1,647	2,750
803					Total Transportation - Second half of year	138,301	143,878	187,873	163,169	195,754
804										
805					Cert Grant					
808					CONTRACTUAL SERVICES	1,504	-	-	-	-
810					COMMODITIES	92	-	-	-	-
813					Total Cert Grant	1,596	-	-	-	-
814										
815					County Facility Management					
820					PERSONNEL SERVICES	418,421	424,962	458,422	441,692	472,801
896					CONTRACTUAL SERVICES	558,810	503,156	588,003	545,580	551,761
920					COMMODITIES	36,322	38,008	36,975	37,492	38,955
927					CAPITAL OUTLAY	29,282	4,314	-	2,157	-
929					Total County Facility Management	1,042,835	970,441	1,083,400	1,026,921	1,063,517
931					MISCELLANEOUS ADJUSTMENTS	-	1			
932					Prior year cancelled encumbrances	(1,433)	(461)			
933					Dentention center per audit	111,260	115,830			
934					Planning and development per audit	39,721				
940					Total Expenditures	10,132,269	10,148,242	11,356,140	10,714,240	11,406,542
942					Revenue over (under) expenditures	42,391	(350,649)	(924,422)	(275,608)	(7,786,973)
943					Beginning Balance	2,306,726	2,349,117	1,492,229	1,998,468	1,722,860
944					Ending Balance	2,349,117	1,998,468	567,807	1,722,860	xxxxxxx
945					Expenditures less revenues plus beginning balance					6,064,113
946					Ending Balance					570,327
947					Tax Required					6,634,440
948					Delinquency Computation					199,033
949					Tax to be levied					6,833,473
950					229,405,665	29.143	24.434	28.806		29.788

Lyon County, Kansas

2011 Budget Model

4th Draft of 2011 Budget - Updated 08-14-10.xls

	H	I	J	K	L	O	Q	S	Z	AD	
1											
2	NEW ACCT				NEW NAME		2008	2009	2010		2011
4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	
951					Assessed valuation					229,405,665	
952											
953					Road and Bridge						
954	011	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(3,234,512)	(3,201,539)	(2,929,142)	(2,929,142)	xxxxxxxx	
957					OTHER PROPERTY TAXES	(534,399)	(518,568)	(497,473)	(486,261)	(439,790)	
958	011	00	5209		SPECIAL CITY-COUNTY HIGHWAY (2010 based on 106% of 2009 actual)	(837,659)	(736,055)	(700,000)	(757,242)	(736,056)	
959	011	00	5210		SPECIAL KDOT FUNDS	(8,431)	(3,606)	-		(10,000)	
965					REIMBURSEMENTS	(321,942)	(447,821)	(335,000)	(184,353)	(285,000)	
970					OTHER INCOME	(34)	(1,867)	-	(40)	(500)	
971					Total revenue	(4,936,977)	(4,909,457)	(4,461,615)	(4,357,038)	(1,471,346)	
972					Expenditures						
977					PERSONNEL SERVICES	2,362,266	2,332,678	2,518,982	2,518,982	2,500,937	
1007					CONTRACTUAL SERVICES	217,354	129,280	150,000	150,000	136,050	
1043					COMMODITIES	2,535,510	2,252,985	2,420,460	2,420,460	2,897,200	
1050					CAPITAL OUTLAY	8,624	10,347	1,782	1,782	783	
1052					PRIOR YEAR CANCELLED ENCUMBRANCES	(157,640)	-	-	-	-	
1054					Total Road and Bridge	4,966,114	4,725,291	5,091,224	5,091,224	5,534,970	
1056					Revenue over (under) expenditures	(29,137)	184,166	(629,609)	(734,186)	(4,063,624)	
1057					BEGINNING BALANCE	974,902	1,103,405	884,170	1,287,571	553,385	
1058					ENDING BALANCE	1,103,405	1,287,571	254,561	553,385	xxxxxxxx	
1059					Expenditures less revenues plus beginning balance					3,510,239	
1060					Ending Balance					276,749	
1061					Tax Required					3,786,988	
1062					Delinquency Computation					113,610	
1063					Tax to be Levied					3,900,598	
1064						14.119	13.840	13.003		17.003	
1065								232,024,511		229,405,665	
1510											
1511					Multi-Year Capital Improvement Fund						
1513	17	00	5102		BACK TAXES	(64)	(565)	(50)	(68)	(50)	
1514	17	00	5108		MOTOR VEHICLE TAX	(7)	-	-	-	-	
1515	17	00	5613		REIMBURSED EXPENSES	(10,797)	-	-	-	-	
1516	17	00	5710		SALE OF FIXED ASSETS	(14,816)	(19,000)	(3,000)	(850)	(12,000)	
1519					Total revenue	(25,684)	(19,565)	(3,050)	(918)	(12,050)	
1520					EXPENDITURES NEED BETTER NUMBERS FOR 2010 PROJ						
1605					CAPITAL OUTLAY	699,653	610,537	1,977,046	1,293,792	1,193,887	
1606	17	00	9900		TRANSFERS OUT	-	750,000	-	-	-	
1607					prior year cancelled encumbrances	(109)					
1609					Total expenditures NEED BETTER NUMBERS FOR 2010 EST	699,544	1,360,537	1,977,046	1,293,792	1,193,887	
1610					Revenue over (under) expenditures	(673,860)	(1,340,972)	(1,973,996)	(1,292,874)	(1,181,837)	
1611					BEGINNING BALANCE	4,637,455	3,963,595	2,622,623	2,622,623	1,329,749	
1612					ENDING BALANCE	3,963,595	2,622,623	648,627	1,329,749	147,912	
1613					Expenditures less revenues plus beginning balance						
1614					Ending Balance						
1615					Tax Required						
1616					Delinquency Computation						
1617					Tax to be Levied						
1618											
1619											
1679											
1680					Mental Health						
1681	23	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(242,696)	(246,544)	xxxxxxxx	(236,577)	xxxxxxxx	
1682	23	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(4,034)	(6,363)	(2,500)	(3,475)	(2,750)	
1683	23	00	5108		MOTOR VEHICLE TAX (2010 based on 98% of 2009 actual)	(34,868)	(32,567)	(36,179)	(31,915)	(32,000)	
1684					Total Revenue	(281,598)	(285,473)	(38,679)	(271,967)	(34,750)	
1685	23	00	9811		APPROPRIATIONS	282,737	282,737	282,737	282,737	282,737	
1687					Total Expenses	282,737	282,737	282,737	282,737	282,737	

**Lyon County, Kansas
2011 Budget Model**

4th Draft of 2011 Budget - Updated 08-14-10.xls

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4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary	
1688					Revenue over (under) expenditures	(1,139)	2,736	(244,058)	(10,770)	(247,987)	
1689					BEGINNING BALANCE	20,860	19,721	21,618	22,457	11,687	
1690					ENDING BALANCE	19,721	22,457	xxxxxxx	11,687	xxxxxxx	
1691					Expenditures less revenues plus beginning balance			222,440		236,300	
1692					Ending Balance			14,137		14,137	
1693					Tax Required			236,577		250,437	
1694					Delinquency Computation			7,097		7,513	
1695					Tax to be Levied			243,674		257,950	
1696						1.051	1.060	1.050		1.124	
1697								232,024,511		229,405,665	
1698											
1699					Noxious Weeds						
1700	26	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(101,603)	(149,027)	xxxxxxx	(112,669)	xxxxxxx	
1701	26	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(1,767)	(3,038)	(1,000)	(1,857)	(1,500)	
1702	26	00	5108		MOTOR VEHICLE TAX (2010 based on 103% of 2009 actual)	(15,660)	(13,718)	(21,973)	(17,846)	(15,170)	
1704	26	00	5590		REIMB EXPENSE - CHEMICALS	(116,313)	(150,021)	(120,000)	(135,010)	(120,000)	
1705	26	00	5592		REIMB EXPENSE - LABOR	(1,966)	(1,671)	(2,000)	(1,836)	(2,000)	
1706	26	00	5601		EQUIPMENT REIMB	(4,992)	(1,560)	(4,500)	(3,030)	(4,500)	
1707					Total Revenue	(242,301)	(319,036)	(149,473)	(272,248)	(143,170)	
1712					PERSONNEL SERVICES	92,767	93,627	106,968	106,968	102,305	
1715					CONTRACTUAL SERVICES	1,143	1,329	1,300	1,300	1,350	
1717					COMMODITIES	3,369	1,503	3,500	3,500	3,500	
1723					CONTRACTUAL SERVICES	4,169	4,113	6,400	6,400	6,700	
1728					COMMODITIES	141,526	184,941	160,300	160,300	162,750	
1730					CAPITAL OUTLAY	1,075	-	-	-	-	
1733					Total Noxious Weed	244,049	285,513	278,468	278,468	276,605	
1735					Revenue over (under) expenditures	(1,748)	33,523	(128,995)	(6,220)	(133,435)	
1736					BEGINNING BALANCE	20,509	18,761	30,249	52,283	46,063	
1737					ENDING BALANCE	18,761	52,284	xxxxxxx	46,063	xxxxxxx	
1738					Expenditures less revenues plus beginning balance			98,746		87,372	
1739					Ending Balance			13,923		13,830	
1740					Tax Required			112,669		101,202	
1741					Delinquency Computation			3,380		3,036	
1742					Tax to be Levied			116,049		104,238	
1743					No adjustment needed	0.440	0.644	0.500		0.454	
1744								232,024,512		229,405,665	
1745											
1746					Hetlinger Development						
1747	28	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(12,238)	(12,627)	xxxxxxx	(18,100)	xxxxxxx	
1748	28	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(203)	(318)	(75)	(176)	(100)	
1749	28	00	5108		MOTOR VEHICLE TAX (2010 based on 99% of 2009 actual)	(1,760)	(1,642)	(1,834)	(1,626)	(2,440)	
1750					Total Revenue	(14,201)	(14,588)	(1,909)	(19,902)	(2,540)	
1751	28	00	9811		APPROPRIATIONS	14,382	14,382	20,000	20,000	20,000	
1753					Revenue over (under) expenditures	(181)	206	(18,091)	(98)	(17,460)	
1754					BEGINNING BALANCE	1,209	1,028	991	1,234	1,136	
1755					ENDING BALANCE	1,028	1,234	xxxxxxx	1,136	xxxxxxx	
1756					Expenditures less revenues plus beginning balance			17,100		16,324	
1757					Ending Balance			1,000		1,000	
1758					Tax Required			18,100		17,324	
1759					Delinquency Computation			543		520	
1760					Tax to be Levied			18,643		17,844	
1761					No adjustment needed	0.053	0.054	0.080		0.078	
1762								232,024,512		229,405,665	
1783											
1784					Special Bridge 1136						
1785	33	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(472,232)	(454,492)	xxxxxxx	(416,444)	xxxxxxx	
1786	33	00	5102		BACK TAXES -updated 2011	(7,587)	(11,930)	(5,000)	(6,629)	(5,000)	
1787	33	00	5108		MOTOR VEHICLE TAX -updated 2011	(72,072)	(63,708)	(66,745)	(58,612)	(56,000)	

**Lyon County, Kansas
2011 Budget Model**

4th Draft of 2011 Budget - Updated 08-14-10.xls

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1										
2	NEW ACCT				NEW NAME	2008	2009	2010		2011
4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary
1788	33	00	5600		REIMBURSED EXPENSE	(955)	(829)	-	(789)	(700)
1789	33	00	5809		FEMA REIMBURSEMENT	-	(54,114)	-		-
1790	33	00	5901		TRANSFER IN	(40,000)	-	-		-
1791					Total revenue	(592,846)	(585,074)	(71,745)	(482,474)	(61,700)
1796					PERSONNEL SERVICES	209,677	197,386	245,496	245,496	216,562
1807					CONTRACTUAL SERVICES	127,489	168,545	103,900	103,900	173,300
1819					COMMODITIES	218,963	209,077	248,600	248,600	206,113
1822					CAPITAL OUTLAY	1,510	4,309	1,000	1,000	1,000
1824					prior year cancelled encumbrances	(20,158)			-	
1826					Total expenditures	557,639	579,317	598,996	598,996	596,975
1828					Revenue over (under) expenditures	35,207	5,756	(527,251)	(116,522)	(535,275)
1829					BEGINNING BALANCE	156,664	191,871	140,757	197,627	81,105
1830					ENDING BALANCE	191,871	197,627	xxxxxxx	81,105	xxxxxxx
1831					Expenditures less revenues plus beginning balance				386,494	454,170
1832					Ending Balance				29,950	29,849
1833					Tax Required				416,444	484,019
1834					Delinquency Computation				12,493	14,521
1835					Tax to be Levied				428,937	498,540
1836						2.045	1.955	1.849		2.173
1837								232,024,512		229,405,665
1908										
1909					Special R&B 559A					
1910	41	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(240,156)	(293,665)	xxxxxxx	(276,000)	xxxxxxx
1911	41	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(4,271)	(7,049)	(3,000)	(3,932)	(3,200)
1912	41	00	5108		MOTOR VEHICLE TAX (2010 based on 112% of 2009 actual)	(37,431)	(32,434)	(43,245)	(36,326)	(36,500)
1913	41	00	5600		REIMBURSED EXPENSE	(950)	(2,415)	-	(2,849)	-
1914					Total revenue	(282,808)	(335,564)	(46,245)	(319,107)	(39,700)
1920					CONTRACTUAL SERVICES	8,770	45	34,000	34,000	34,000
1928					COMMODITIES	296,620	313,538	312,000	312,000	312,000
1930					Total expenditures	305,390	313,583	346,000	346,000	346,000
1932					Revenue over (under) expenditures	(22,582)	21,981	(299,755)	(26,893)	(306,300)
1933					BEGINNING BALANCE	80,916	58,334	46,315	80,315	53,422
1934					ENDING BALANCE	58,334	80,315	xxxxxxx	53,422	xxxxxxx
1935					Expenditures less revenues plus beginning balance				253,440	252,878
1936					Ending Balance				17,300	17,300
1937					Tax Required				270,740	270,178
1938					Delinquency Computation				8,122	8,105
1939					Tax to be Levied				278,862	278,283
1940						1.040	1.267	1.202		1.213
1941								232,024,512		229,405,665
2072										
2073					Tort Liability					
2074	53	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(83,620)	(202,421)	xxxxxxx	(145,038)	xxxxxxx
2075	53	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(2,117)	(4,811)	(1,500)	(2,646)	(2,000)
2076	53	00	5106		TORT LIABILITY AD VAL ACCT	(105,044)	-	-		-
2077	53	00	5108		MOTOR VEHICLE TAX (2010 based on 107% of 2009 actual)	(20,066)	(24,789)	(29,736)	(26,524)	(19,550)
2078	53	00	5602		INSURANCE REIMB	-	(7,043)	-	(6,170)	-
2079					insurance reimbursement day care	(6,209)	-	-	-	-
2080	53	00	5602	66	INSURANCE REIMB - HEALTH DEPT	(1,091)	(942)	(1,000)	(943)	-
2081	53	00	5901		TRANSFER IN	(58,000)	(36,000)	(40,000)	(41,000)	(42,000)
2082					Total revenue	(276,147)	(276,006)	(72,236)	(222,321)	(63,550)
2086					CONTRACTUAL SERVICES	213,267	208,281	240,000	224,141	240,000
2087	53	00	9905		TORT LIABILITY TRANSFER	58,000	36,000	40,000	41,000	42,000
2089					Total expenditures	271,267	244,281	280,000	265,141	282,000
2091					Revenue over (under) expenditures	4,880	31,725	(207,764)	(42,820)	(218,450)
2092					BEGINNING BALANCE	48,529	53,409	76,726	85,134	42,314
2093					ENDING BALANCE	53,409	85,134	xxxxxxx	42,314	xxxxxxx
2094					Expenditures less revenues plus beginning balance				131,038	176,136

Lyon County, Kansas

2011 Budget Model

4th Draft of 2011 Budget - Updated 08-14-10.xls

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4	Fund	Dept	Acct	Sub	Description	Actual Post Audit Summary	Actual Post Audit Summary	Adopted Budget Summary	Estimated by Average of 2009 Actual & 2010 Budget	Department Request - Summary
2095					Ending Balance			14,000		14,100
2096					Tax Required			145,038		190,236
2097					Delinquency Computation			4,351		5,707
2098					Tax to be Levied			149,389		195,943
2099						0.817	0.871	0.644		0.854
2100								232,024,512		229,405,665
2116										
2117					HEALTH DEPARTMENT FUND					
2118	66	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(528,805)	(585,681)	xxxxxxxx	(607,766)	xxxxxxxx
2119	66	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(8,439)	(14,287)	(7,000)	(7,000)	(5,000)
2120	66	00	5108		MOTOR VEHICLE TAX (2010 based on 104% of 2009 actual)	(78,268)	(71,094)	(85,893)	(73,938)	(81,900)
2121	66	00	5109		IN LIEU OF TAX	-	(20,133)	-	(30,280)	(28,676)
2122					TOTAL REVENUES	(615,512)	(691,196)	(92,893)	(718,984)	(115,576)
2124	66	00	9811		APPROPRIATIONS	683,833	683,833	683,833	683,833	683,833
2126					Total Expenditures	683,833	683,833	683,833	683,833	683,833
2128					Revenue over (under) expenditures	(68,321)	7,363	(590,940)	35,151	(568,257)
2129					BEGINNING BALANCE	80,822	12,501	17,366	19,864	55,015
2130					ENDING BALANCE	12,501	19,864	xxxxxxxx	55,015	xxxxxxxx
2131					Expenditures less revenues plus beginning balance			573,574		513,243
2132					Ending Balance			34,192		34,192
2133					Tax Required			607,766		547,435
2134					Delinquency Computation			18,233		16,423
2135					Tax to be Levied			625,999		563,858
2136					no adjustment needed	2.290	2.516	2.698		2.458
2137								232,024,512		229,405,665
2138										
2139					County Library					
2140	34	00	5101		AD VALOREM TAX (based on "tax required" not levied)	(86,533)	(82,475)	xxxxxxxx	(91,946)	xxxxxxxx
2141	34	00	5102		BACK TAXES (based on same % increase as last 6 mos 2009)	(720)	(1,111)	(300)	(780)	(450)
2142	34	00	5108		MOTOR VEHICLE TAX (2010 based on 100% of 2009 actual)	(11,235)	(12,728)	(12,373)	(12,551)	(13,350)
2143					Total revenue	(98,488)	(96,314)	(12,673)	(105,277)	(13,800)
2144	34	00	9811		APPROPRIATIONS	96,000	100,800	105,840	105,840	111,132
2146					Total Expenditures	96,000	100,800	105,840	105,840	111,132
2147					Revenue over (under) expenditures	2,488	(4,486)	(93,167)	(563)	(97,332)
2148					BEGINNING BALANCE	10,675	13,163	6,513	8,677	8,114
2149					ENDING BALANCE	13,163	8,677	xxxxxxxx	8,114	xxxxxxxx
2150					Expenditures less revenues plus beginning balance			86,654		89,218
2151					Ending Balance			5,292		5,557
2152					Tax Required			91,946		94,775
2153					Delinquency Computation			2,758		2,843
2154					Tax to be Levied			94,704		97,618
2155								1.134		1.169
2156					need updated Library assessed valuation number			83,488,289		83,488,291
2157										