

**CERTIFICATE**

To the Clerk of KIOWA COUNTY, State of Kansas  
We, the undersigned, officers of  
KIOWA COUNTY, KANSAS

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 2005; and (3) the Amount(s)  
of 2004 Ad Valorem Tax are within statutory limitations.

		2005 Adopted Budget			
Table of Contents:		Page No.	Expenditures	Amount of 2004 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		4a			
<u>Fund</u>	<u>K.S.A.</u>				
General	79-1946	5	3,396,560	1,925,711	0.*
Road & Bridge	79-1946	6	1,158,550	625,031	0.*
Noxious Weed	68-559a	6	158,700	109,921	58,244.00
Health	2-1318	7	198,530	66,764	52,975,456.00 = K
Appraiser	19-436	7	133,660	89,000	0.00109945254**
Bond & Interest	10-113	8	11,680		
Special Road & Bridge	68-559a	8	291,000	103,090	52,975,456.00
Special Bridge	68-559a	9	179,500	51,500	
		9			0.00109945254*G
Landfill Closure		10	35,000		
911 Phone Service		10	12,000		
Emergency Equipment		11	100,000		1.099
Solid Waste		11	158,187		
<b>Totals for Kiowa County</b>			<b>5,833,367</b>	<b>2,971,115</b>	
<b>Special Districts</b>					
Rural Fire		12	88,325	57,738	
Haviland Cemetery		12	19,525	9,003	
Hillcrest Cemetery		13	52,500	41,618	
Fairview Cemetery		13	74,000	41,129	
<b>Totals Special Districts</b>		xxxxxx	<b>234,350</b>	<b>149,488</b>	
Publication		14			
Final Assessed Valuation					

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

Assisted by:  
Smoll & Banning, CPA's, LLC  
2410 Central AVE  
Dodge City, KS 67801

*Charles M. ...*  
*Donald A. Richards*  
Governing Body

Attest: 8-31-2004  
*Julia ...*  
County Clerk

KIOWA COUNTY, KANSAS

Computation to Determine Limit for 2005

	<b>Amount of Levy</b>
1. Tax Levy Amt in 2004 Budget	+ \$ <u>3,072,235</u>
2. Debt Service Levy in 2004 Budget	- \$ <u>                    </u>
3. Tax Levy Excluding Debt Service	\$ <u>3,072,235</u>
 <b>2004 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2004:	+ <u>116,311</u>
5. Increase in Personal Property for 2004:	
5a. Personal Property 2004	+ <u>986,812</u>
5b. Personal Property 2003	- <u>983,561</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>3,251</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2004:	<u>480,953</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>600,515</u>
8. Total Estimated Valuation July 1, 2004	<u>51,963,687</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>51,363,172</u>
10. Factor for Increase (7 divided by 9)	<u>0.01169</u>
11. Amount of Increase (10 times 3)	+ \$ <u>35,919</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>3,108,154</u>
13. Debt Service Levy in this 2005 Budget	<u>                    </u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>3,108,154</u>

If the 2005 budget includes tax levies exceeding the total on line 15, you must adopt a resolution to exceed this limit and attach a copy to this budget.

**Allocation of Motor, Recreational and 16/20M Vehicle Taxes**

2004 Budgeted Fund	Tax Levy Amounts in 2003 Budget	Allocation for Year 2005		
		MVT	RVT	16/20M Veh
General	1,949,317	120,338	2,782	7,284
Road & Bridge	634,509	39,170	906	2,371
Noxious Weed	111,736	6,898	159	418
Health	67,620	4,174	97	253
Appraiser	90,356	5,578	129	338
Bond & Interest	72,077	4,450	103	269
Special Road & Bridge	97,735	6,033	139	365
Special Bridge	48,885	3,018	70	183
<b>TOTAL</b>	<b>3,072,235</b>	<b>189,659</b>	<b>4,385</b>	<b>11,481</b>

County Treas Motor Vehicle Estimate	<u>189,659</u>		
County Treasurers Recreational Vehicle Estimate		<u>4,385</u>	
County Treasurers 16/20M Vehicle Estimate			<u>11,481</u>

Motor Vehicle Factor	<u>0.06173</u>		
Recreational Vehicle Factor		<u>0.00143</u>	
16/20M Vehicle Factor			<u>0.00374</u>

**Schedule of Transfers**

Fund Transferred From:	Fund Transferred To:	2003 Amount	2004 Amount	2005 Amount	Statute
General	Equipment Reserve	100,000	150,000	100,000	
General	Solid Waste	30,000	30,000		
General	Landfill Closures	50,000	35,000	30,000	



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2004	Date Due		Amount Due 2004		Amount Due 2005	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
<b>Total G.O. Bonds</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:										
NONE										
<b>Total Revenue Bonds</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:										
No Fund Warrants										
NONE										
<b>Total Other</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On 1/1/2004	Payments Due 2004	Payments Due 2005
NONE							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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



KIOWA COUNTY, KANSAS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
<b>Resources Available:</b>	4,222,127	4,414,966	1,499,735
<b>Expenditures:</b>			
County Commissioners	142,935	157,500	157,500
County Clerk	61,269	64,191	65,855
County Treasurer	73,463	77,518	78,918
County Attorney/Counselor	57,639	57,492	60,962
Register of Deeds	57,106	55,657	47,832
Sheriff	527,899	511,000	495,230
Unified Court	54,605	54,924	64,931
Court House General	196,855	181,000	191,630
Direct Election	12,498	17,900	18,227
Ambulance	60,316	80,000	85,000
Employee Benefit	634,920	695,000	695,000
Neighborhood Facility	6,656	16,330	22,400
Conservation District	10,000	10,000	10,000
Library	56,903	56,873	58,244
Services for Elderly	0	22,500	45,701
Swimming Pool	10,000	10,000	10,000
Theater Project	0	10,000	0
Ag Extension Council	89,350	89,350	90,730
County Fair	12,000	12,000	12,000
Area Mental Health	34,000	34,000	34,000
Mental Rehabilitation	5,000	5,000	5,000
Community College	20,241	35,000	35,000
Transfers Closures	50,000	35,000	30,000
Transfers Equip. Reserve	100,000	150,000	100,000
Transfers Solid Waste	30,000	30,000	0
Other	2,583	7,400	7,400
Additional Capital Outlay	0	990,000	975,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
<b>Total Expenditures</b>	<b>2,306,238</b>	<b>3,465,635</b>	<b>3,396,560</b>
Unencumbered Cash Balance Dec 31	1,915,889	949,331	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,396,560
Tax Required			1,896,825
Delinquency Computation	1.50 %		28,886
	Amount of 2004 Ad Valorem Tax		1,925,711

**FUND PAGE - GENERAL DETAIL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
<b>Expenditures:</b>			
<b>County Commissioners</b>			
Salaries	21,306	24,000	24,000
Contractual	120,623	113,500	113,500
Commodities	1,006	10,000	10,000
Capital Outlay	0	10,000	10,000
<b>Total</b>	<b>142,935</b>	<b>157,500</b>	<b>157,500</b>
<b>County Clerk</b>			
Salaries	47,269	55,441	57,105
Contractual	11,007	4,750	4,750
Commodities	2,751	3,000	3,000
Capital Outlay	242	1,000	1,000
<b>Total</b>	<b>61,269</b>	<b>64,191</b>	<b>65,855</b>
<b>County Treasurer</b>			
Salaries	66,240	66,418	66,418
Contractual	2,853	5,000	6,900
Commodities	4,370	6,100	5,600
Capital Outlay	0	0	0
<b>Total</b>	<b>73,463</b>	<b>77,518</b>	<b>78,918</b>
<b>County Attorney/Counselor</b>			
Salaries	51,385	48,992	52,462
Contractual	3,943	4,500	4,500
Commodities	2,311	3,000	3,000
Capital Outlay	0	1,000	1,000
<b>Total</b>	<b>57,639</b>	<b>57,492</b>	<b>60,962</b>
<b>Register of Deeds</b>			
Salaries	39,846	39,157	40,332
Contractual	1,766	12,500	3,500
Commodities	6,725	3,000	3,000
Capital Outlay	8,769	1,000	1,000
<b>Total</b>	<b>57,106</b>	<b>55,657</b>	<b>47,832</b>
<b>Sheriff</b>			
Salaries	381,835	367,000	351,230
Contractual	105,702	92,000	92,000
Commodities	37,993	36,000	36,000
Capital Outlay	2,369	16,000	16,000
<b>Total</b>	<b>527,899</b>	<b>511,000</b>	<b>495,230</b>
<b>Unified Court</b>			
Salaries	0	0	0
Contractual	37,249	45,179	53,981
Commodities	5,040	5,000	5,450
Capital Outlay	12,316	4,745	5,500
<b>Total</b>	<b>54,605</b>	<b>54,924</b>	<b>64,931</b>
<b>Court House General</b>			
Salaries	33,693	21,000	21,630
Contractual	157,075	60,000	70,000
Commodities	4,861	10,000	10,000
Capital Outlay	1,226	90,000	90,000
<b>Total</b>	<b>196,855</b>	<b>181,000</b>	<b>191,630</b>
<b>Total - Page 5a</b>	<b>1,171,771</b>	<b>1,159,282</b>	<b>1,162,858</b>



KIOWA COUNTY, KANSAS

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Expenditures:			
Direct Election			
Salaries	9,733	10,900	11,227
Contractual	2,765	5,000	5,000
Commodities	0	2,000	2,000
Capital Outlay	0	0	0
Total	12,498	17,900	18,227
Ambulance			
Appropriations	60,316	80,000	85,000
Total	60,316	80,000	85,000
Employee Benefit			
Employee Benefits	634,920	695,000	695,000
Total	634,920	695,000	695,000
Neighborhood Facility			
Personal Services		2,330	2,400
Contractual	6,656	3,000	6,000
Commodities		1,500	1,500
Capital Outlay		9,500	12,500
Total	6,656	16,330	22,400
Conservation District			
Appropriations	10,000	10,000	10,000
Total	10,000	10,000	10,000
Library			
Appropriations	56,903	56,873	58,244
Total	56,903	56,873	58,244
Services for Elderly			
Appropriations	0	22,500	45,701
Total	0	22,500	45,701
Swimming Pool			
Appropriations	10,000	10,000	10,000
Total	10,000	10,000	10,000
Total - Page 5b	791,293	908,603	944,572

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
<b>Expenditures:</b>			
<b>Theater Project</b>			
Appropriations	0	10,000	0
<b>Total</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Ag Extension Council</b>			
Appropriations	89,350	89,350	90,730
<b>Total</b>	<b>89,350</b>	<b>89,350</b>	<b>90,730</b>
<b>County Fair</b>			
Appropriations	12,000	12,000	12,000
<b>Total</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Area Mental Health</b>			
Appropriations	34,000	34,000	34,000
<b>Total</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Mental Rehabilitation</b>			
Appropriations	5,000	5,000	5,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Community College</b>			
Appropriations	20,241	35,000	35,000
<b>Total</b>	<b>20,241</b>	<b>35,000</b>	<b>35,000</b>
<b>Transfers Closures</b>			
Transfers	50,000	35,000	30,000
<b>Total</b>	<b>50,000</b>	<b>35,000</b>	<b>30,000</b>
<b>Transfers Equip. Reserve</b>			
Transfers	100,000	150,000	100,000
<b>Total</b>	<b>100,000</b>	<b>150,000</b>	<b>100,000</b>
<b>Total - Page 5c</b>	<b>310,591</b>	<b>370,350</b>	<b>306,730</b>

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Expenditures:			
Transfers Solid Waste			
Transfers	30,000	30,000	0
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
Other			
Salaries			
Contractual	2,583	7,400	7,400
Commodities			
Capital Outlay			
<b>Total</b>	<b>2,583</b>	<b>7,400</b>	<b>7,400</b>
Additional Capital Outlay			
Salaries		990,000	975,000
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>990,000</b>	<b>975,000</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contractual			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Page 5d</b>	<b>32,583</b>	<b>1,027,400</b>	<b>982,400</b>

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 5e	0	0	0
Total - Page 5a	1,171,771	1,159,282	1,162,858
Total - Page 5b	791,293	908,603	944,572
Total - Page 5c	310,591	370,350	306,730
Total - Page 5d	32,583	1,027,400	982,400
Total Expenditures	2,306,238	3,465,635	3,396,560

KIOWA COUNTY, KANSAS

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan-1	350,664	415,861	217,444
Receipts:			
Ad Valorem Tax	648,970	625,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	44,279	49,688	39,170
Recreational Vehicle Tax	0	2,745	906
16/20 M Vehicle Tax			2,371
Special City & County	277,817	275,000	275,000
City Equalization	7,216	7,000	7,000
Reimbursed Expenses	0	0	
Other Revenues	234	1,000	1,000
<b>Total Receipts</b>	<b>978,516</b>	<b>960,433</b>	<b>325,447</b>
<b>Resources Available:</b>	<b>1,329,180</b>	<b>1,376,294</b>	<b>542,891</b>
Expenditures:			
Personal Services	447,517	490,000	504,700
Contractual	85,414	126,850	126,850
Commodities	261,114	300,000	311,000
Capital Outlay	119,274	67,000	67,000
Transfers to Special R & B	0		
Additional Capital Outlay	0	175,000	149,000
<b>Total Expenditures</b>	<b>913,319</b>	<b>1,158,850</b>	<b>1,158,550</b>
Unencumbered Cash Balance Dec 31	415,861	217,444	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		1,158,550
		Tax Required	615,659
Delinquency Computation	1.50 %		9,376
	Amount of 2004 Ad Valorem Tax		625,035

Adopted Budget Noxious Weed	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	9,001	10,949	-51
Receipts:			
Ad Valorem Tax	109,717	110,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			6,898
Recreational Vehicle Tax			159
16/20 M Vehicle Tax			418
Reimbursements	23,953	34,000	34,000
Other Revenues	8,264	9,000	9,000
Interest on Idle Funds			
<b>Total Receipts</b>	<b>141,934</b>	<b>153,000</b>	<b>50,475</b>
<b>Resources Available:</b>	<b>150,935</b>	<b>163,949</b>	<b>50,424</b>
Expenditures:			
Personal Services	43,255	40,000	41,200
Contractual	8,886	28,000	28,000
Commodities	51,874	70,000	70,000
Capital Outlay	35,971	6,000	3,000
Additional expenditures		20,000	16,500
<b>Total Expenditures</b>	<b>139,986</b>	<b>164,000</b>	<b>158,700</b>
Unencumbered Cash Balance Dec 31	10,949	-51	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		158,700
		Tax Required	108,276
Delinquency Computation	1.50 %		1,649
	Amount of 2004 Ad Valorem Tax		109,925

KIOWA COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	143,609	156,093	73,243
Receipts:			
Ad Valorem Tax	66,675	66,600	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			4,174
Recreational Vehicle Tax			97
16/20 M Vehicle Tax			253
Other Revenues	3,839	5,000	5,000
Reimbursed Expenses	85,988	50,000	50,000
Interest on Idle Funds			
<b>Total Receipts</b>	<b>156,502</b>	<b>121,600</b>	<b>59,524</b>
<b>Resources Available:</b>	<b>300,111</b>	<b>277,693</b>	<b>132,767</b>
Expenditures:			
Personal Services	85,185	61,000	62,830
Contractual	16,289	15,000	14,650
Commodities	42,544	16,000	17,800
Capital Outlay		1,500	1,500
Reimburse General Fund		30,950	31,000
Additional Reimbursements		80,000	70,750
<b>Total Expenditures</b>	<b>144,018</b>	<b>204,450</b>	<b>198,530</b>
Unencumbered Cash Balance Dec 31	156,093	73,243	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	198,530
		Tax Required	65,763
Delinquency Computation	1.50 %		1,001
	Amount of 2004 Ad Valorem Tax		66,764

Adopted Budget Appraiser	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	57,073	78,344	33,744
Receipts:			
Ad Valorem Tax	79,831	89,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			5,578
Recreational Vehicle Tax			129
16/20 M Vehicle Tax			338
Other Revenues	8,163	6,200	6,200
Interest on Idle Funds			
<b>Total Receipts</b>	<b>87,994</b>	<b>95,200</b>	<b>12,245</b>
<b>Resources Available:</b>	<b>145,067</b>	<b>173,544</b>	<b>45,989</b>
Expenditures:			
Personal Services	42,175	52,000	53,560
Contractual	9,050	19,600	19,600
Commodities	10,851	13,000	13,000
Capital Outlay	4,647	10,500	9,000
Additional Capital Outlay		44,700	38,500
<b>Total Expenditures</b>	<b>66,723</b>	<b>139,800</b>	<b>133,660</b>
Unencumbered Cash Balance Dec 31	78,344	33,744	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	133,660
		Tax Required	87,671
Delinquency Computation	1.50 %		1,335
	Amount of 2004 Ad Valorem Tax		89,006

KIOWA COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	26,064	16,408	6,858
Receipts:			
Ad Valorem Tax	75,298	71,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			4,450
Recreational Vehicle Tax			103
16/20 M Vehicle Tax			269
Other Revenues	8,484	7,000	
Interest on Idle Funds			
<b>Total Receipts</b>	<b>83,782</b>	<b>78,000</b>	<b>4,822</b>
<b>Resources Available:</b>	<b>109,846</b>	<b>94,408</b>	<b>11,680</b>
Expenditures:			
No-Fund Warrants Principal	81,250	81,250	11,680
Interest No-Fund Warrants	12,188	6,300	
<b>Total Expenditures</b>	<b>93,438</b>	<b>87,550</b>	<b>11,680</b>
Unencumbered Cash Balance Dec 31	16,408	6,858	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		11,680
		Tax Required	0
Delinquency Computation	1.50 %		0
	Amount of 2004 Ad Valorem Tax		0

Adopted Budget Special Road & Bridge	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	262,995	357,915	174,915
Receipts:			
Ad Valorem Tax	102,348	97,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			6,033
Recreational Vehicle Tax			139
16/20 M Vehicle Tax			365
Transfer-Road & Bridge	0	0	
Reimbursed Expenses	114,029	0	
Other Revenues	8,443	8,000	8,000
<b>Total Receipts</b>	<b>224,820</b>	<b>105,000</b>	<b>14,537</b>
<b>Resources Available:</b>	<b>487,815</b>	<b>462,915</b>	<b>189,452</b>
Expenditures:			
Commodities	129,900	105,000	111,000
Additional Expenses		183,000	180,000
<b>Total Expenditures</b>	<b>129,900</b>	<b>288,000</b>	<b>291,000</b>
Unencumbered Cash Balance Dec 31	357,915	174,915	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		291,000
		Tax Required	101,548
Delinquency Computation	1.50 %		1,546
	Amount of 2004 Ad Valorem Tax		103,094

KIOWA COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	201,379	246,423	121,423
Receipts:			
Ad Valorem Tax	51,160	49,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			3,018
Recreational Vehicle Tax			70
16/20 M Vehicle Tax			183
Other Revenues	4,236	4,000	4,000
Interest on Idle Funds			
<b>Total Receipts</b>	<b>55,396</b>	<b>53,000</b>	<b>7,271</b>
<b>Resources Available:</b>	<b>256,775</b>	<b>299,423</b>	<b>128,694</b>
Expenditures:			
Contractual	10,352	53,000	55,500
Additional Expenditures		125,000	124,000
<b>Total Expenditures</b>	<b>10,352</b>	<b>178,000</b>	<b>179,500</b>
Unencumbered Cash Balance Dec 31	246,423	121,423	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	179,500
		Tax Required	50,806
Delinquency Computation	1.50 %		774
	Amount of 2004 Ad Valorem Tax		51,580

Adopted Budget 0	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax			XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	0
		Tax Required	0
Delinquency Computation	1.50 %		0
	Amount of 2004 Ad Valorem Tax		0



KIOWA COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Landfill Closure	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	69,896	122,724	122,724
Receipts:			
Transfers-General Fund	50,000	35,000	30,000
Reimbursements	0		
Other Revenues	4,714		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>54,714</b>	<b>35,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>124,610</b>	<b>157,724</b>	<b>152,724</b>
Expenditures:			
Contractual	1,886	35,000	35,000
<b>Total Expenditures</b>	<b>1,886</b>	<b>35,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	122,724	122,724	117,724

Adopted Budget 911 Phone Service	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	7,515	2,786	5,286
Receipts:			
911 Charges			
Other Revenues	16,497	14,500	14,500
Interest on Idle Funds			
<b>Total Receipts</b>	<b>16,497</b>	<b>14,500</b>	<b>14,500</b>
<b>Resources Available:</b>	<b>24,012</b>	<b>17,286</b>	<b>19,786</b>
Expenditures:			
Contractual	21,226	12,000	12,000
<b>Total Expenditures</b>	<b>21,226</b>	<b>12,000</b>	<b>12,000</b>
Unencumbered Cash Balance Dec 31	2,786	5,286	7,786

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency Equipment	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	47,133	33,079	33,079
Receipts:			
Transfers-Capital Outlay	100,000	150,000	100,000
Other Revenues	250		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>100,250</b>	<b>150,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>147,383</b>	<b>183,079</b>	<b>133,079</b>
Expenditures:			
Capital Outlay	114,304	150,000	100,000
<b>Total Expenditures</b>	<b>114,304</b>	<b>150,000</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	33,079	33,079	33,079

Adopted Budget

Solid Waste	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	161,760	192,631	193,381
Receipts:			
Special Assessments	121,812	90,000	90,000
User Fees	0	36,000	36,000
Other	0	0	
Transfers-General Fund	30,000	30,000	
Interest on Idle Funds			
<b>Total Receipts</b>	<b>151,812</b>	<b>156,000</b>	<b>126,000</b>
<b>Resources Available:</b>	<b>313,572</b>	<b>348,631</b>	<b>319,381</b>
Expenditures:			
Personal Services	75,808	71,250	73,387
Contractual	25,211	49,000	49,000
Commodities	5,525	15,000	15,800
Capital Outlay	14,397	20,000	20,000
<b>Total Expenditures</b>	<b>120,941</b>	<b>155,250</b>	<b>158,187</b>
Unencumbered Cash Balance Dec 31	192,631	193,381	161,194

KIOWA COUNTY, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Special District

Adopted Budget

Rural Fire District

	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	10,231	31,438	28,593
Receipts:			
Ad Valorem Tax	74,796	76,623	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	721	150	150
Motor Vehicle Tax	2,262	2,882	2,364
Recreational Vehicle Tax	48		46
16/20 M Vehicle Tax	313		300
	240		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>78,380</b>	<b>79,655</b>	<b>2,860</b>
<b>Resources Available:</b>	<b>88,611</b>	<b>111,093</b>	<b>31,453</b>
Expenditures:			
Personal services	20,570	27,500	33,325
Contractual	6,310	20,000	20,000
Commodities	15,435	15,000	15,000
Capital outlay	14,858	20,000	20,000
<b>Total Expenditures</b>	<b>57,173</b>	<b>82,500</b>	<b>88,325</b>
Unencumbered Cash Balance Dec 31	31,438	28,593	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	88,325
		Tax Required	56,872
Delinquency Computation	1.50 %		866
	Amount of 2004 Ad Valorem Tax		57,738

Special District

Adopted Budget

Haviland Cemetery District

	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Unencumbered Cash Balance Jan 1	14,672	11,183	8,532
Receipts:			
Ad Valorem Tax	15,222	21,019	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	45	70	70
Motor Vehicle Tax	1,250	1,660	1,575
Recreational Vehicle Tax	13		16
16/20 M Vehicle Tax	90		114
Other	89	250	250
Interest on Idle Funds	79	100	100
<b>Total Receipts</b>	<b>16,788</b>	<b>23,099</b>	<b>2,125</b>
<b>Resources Available:</b>	<b>31,460</b>	<b>34,282</b>	<b>10,657</b>
Expenditures:			
Personal services	15,152	14,000	14,000
Contractual	1,375	1,750	1,750
Commodities	900	1,000	1,000
Capital outlay		2,000	2,000
Setting stones	2,850	0	0
Additional expenses		7,000	775
<b>Total Expenditures</b>	<b>20,277</b>	<b>25,750</b>	<b>19,525</b>
Unencumbered Cash Balance Dec 31	11,183	8,532	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	19,525
		Tax Required	8,868
Delinquency Computation	1.50 %		135
	Amount of 2004 Ad Valorem Tax		9,003

KIOWA COUNTY, KANSAS

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Special District

Adopted Budget	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Hillcrest Cemetery District			
Unencumbered Cash Balance Jan 1	20,524	12,736	7,716
Receipts:			
Ad Valorem Tax	32,868	41,984	XXXXXXXXXXXXX
Delinquent Tax	23	100	100
Motor Vehicle Tax	1,186	1,496	1,352
Recreational Vehicle Tax	19		21
16/20 M Vehicle Tax	116		117
Reimbursements	2,000	2,000	2,000
Interest on Idle Funds		400	200
<b>Total Receipts</b>	<b>36,212</b>	<b>45,980</b>	<b>3,790</b>
<b>Resources Available:</b>	<b>56,736</b>	<b>58,716</b>	<b>11,506</b>
Expenditures:			
Personal services	32,500	33,000	33,500
Contractual	4,000	4,000	4,000
Commodities	2,000	3,000	3,000
Capital outlay	5,500	2,000	2,000
Additional capital outlay		9,000	10,000
<b>Total Expenditures</b>	<b>44,000</b>	<b>51,000</b>	<b>52,500</b>
Unencumbered Cash Balance Dec 31	12,736	7,716	XXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			52,500
Tax Required			40,994
Delinquency Computation	1.50 %		624
Amount of 2004 Ad Valorem Tax			41,618

Special District

Adopted Budget	Prior Year Actual 2003	Current Year Estimate 2004	Proposed Budget Year 2005
Fairview Cemetery District			
Unencumbered Cash Balance Jan 1	30,678	32,727	24,713
Receipts:			
Ad Valorem Tax	40,649	56,534	XXXXXXXXXXXXX
Delinquent Tax	79	200	200
Motor Vehicle Tax	3,548	4,752	5,297
Recreational Vehicle Tax	78		104
16/20 M Vehicle Tax	124		174
Other	6,910	3,000	3,000
Interest on Idle Funds	468		
<b>Total Receipts</b>	<b>51,856</b>	<b>64,486</b>	<b>8,775</b>
<b>Resources Available:</b>	<b>82,534</b>	<b>97,213</b>	<b>33,488</b>
Expenditures:			
Personal services	33,298	35,500	35,500
Contractual	10,537	10,000	10,000
Commodities	5,972	9,500	11,000
Capital outlay		2,500	2,500
Additional expenses		15,000	15,000
<b>Total Expenditures</b>	<b>49,807</b>	<b>72,500</b>	<b>74,000</b>
Unencumbered Cash Balance Dec 31	32,727	24,713	XXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			74,000
Tax Required			40,512
Delinquency Computation	1.50 %		617
Amount of 2004 Ad Valorem Tax			41,129

**NOTICE OF BUDGET HEARING**

The governing body of  
KIOWA COUNTY, KANSAS  
will meet on the 31st day of August, 2004 at 10:00 a.m. at 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 County Clerk's office at the Kiowa County Court House, Greensburg, KS  
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2005 Expenditures and the Amount of 2004 Ad Valorem Tax establish the maximum limits of the 2005 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	2003		2004		Proposed Budget 2005		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2004 Ad Valorem Tax	Est. Tax Rate*
General	2,306,238	35.740	3,465,635	39.525	3,396,560	1,925,711	37.059
Road & Bridge	913,319	12.874	1,158,850	12.933	1,158,550	625,035	12.028
Noxious Weed	139,986	2.207	164,000	2.277	158,700	109,925	2.115
Health	144,018	1.335	204,450	1.378	198,530	66,764	1.285
Appraiser	66,723	1.604	139,800	1.842	133,660	89,006	1.713
Bond & Interest	93,438	1.508	87,550	1.469	11,680		
Special Road & Bridge	129,900	2.000	288,000	1.992	291,000	103,094	1.984
Special Bridge	10,352	1.000	178,000	0.996	179,500	51,580	0.993
Landfill Closure	1,886		35,000		35,000		
911 Phone Service	21,226		12,000		12,000		
Emergency Equipment	114,304		150,000		100,000		
Solid Waste	120,941		155,250		158,187		
<b>Totals</b>	<b>4,062,331</b>	<b>58.268</b>	<b>6,038,535</b>	<b>62.412</b>	<b>5,833,367</b>	<b>2,971,115</b>	<b>57.177</b>
Less: Transfers	180,000		215,000		130,000		
Net Expenditure	3,882,331		5,823,535		5,703,367		
Total Tax Levied	2,950,335		3,072,235				
Assessed Valuation	50,632,414		49,339,581		51,963,687		

Outstanding Indebtedness,

	2002	2003	2004
January 1,			
G.O. Bonds	0	0	0
Other	0	0	0
Revenue Bonds	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

SPECIAL DISTRICTS	2003		2004		Proposed Budget 2005		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2004 Ad Valorem Tax	Est. Tax Rate*
Rural Fire	57,173	1.741	82,500	1.863	88,325	57,738	1.288
Haviland Cemetery	20,277	2.257	25,750	2.787	19,525	9,003	1.200
Hillcrest Cemetery	44,000	2.489	51,000	2.982	52,500	41,618	2.979
Fairview Cemetery	49,807	2.027	72,500	2.862	74,000	41,129	1.969

*Office*

**NOTICE OF BUDGET HEARING**

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KIOWA COUNTY, KANSAS  
will meet on the 31st day of August, 2004 at 10:00 a.m. at 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 County Clerk's office at the Kiowa County Court House, Greensburg, KS  
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2005 Expenditures and the Amount of 2004 Ad Valorem Tax establish the maximum limits of the 2005 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	2003		2004		Proposed Budget 2005		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2004 Ad Valorem Tax	Est. Tax Rate*
General	2,306,238	35.740	3,465,635	39.525	3,396,560	1,925,711	37.059
Road & Bridge	913,319	12.874	1,158,850	12.933	1,158,550	625,035	12.028
Noxious Weed	139,986	2.207	164,000	2.277	158,700	109,925	2.115
Health	144,018	1.335	204,450	1.378	198,530	66,764	1.285
Appraiser	66,723	1.604	139,800	1.842	133,660	89,006	1.713
Bond & Interest	93,438	1.508	87,550	1.469	11,680		
Special Road & Bridge	129,900	2.000	288,000	1.992	291,000	103,094	1.984
Special Bridge	10,352	1.000	178,000	0.996	179,500	51,580	0.993
Landfill Closure	1,886		35,000		35,000		
911 Phone Service	21,226		12,000		12,000		
Emergency Equipmen	114,304		150,000		100,000		
Solid Waste	120,941		155,250		158,187		
<b>Totals</b>	<b>4,062,331</b>	<b>58.268</b>	<b>6,038,535</b>	<b>62.412</b>	<b>5,833,367</b>	<b>2,971,115</b>	<b>57.177</b>
Less: Transfers	180,000		215,000		130,000		
Net Expenditure	3,882,331		5,823,535		5,703,367		
Total Tax Levied	2,950,335		3,072,235				
Assessed Valuation	50,632,414		49,339,581		51,963,687		

Outstanding Indebtedness,

	2002	2003	2004
January 1,			
G.O. Bonds	0	0	0
Other	0	0	0
Revenue Bonds	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

SPECIAL DISTRICTS	2003		2004		Proposed Budget 2005		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2004 Ad Valorem Tax	Est. Tax Rate*
Rural Fire	57,173	1.741	82,500	1.863	88,325	57,738	1.288
Haviland Cemetery	20,277	2.257	25,750	2.787	19,525	9,003	1.200
Hillcrest Cemetery	44,000	2.489	51,000	2.982	52,500	41,618	2.979
Fairview Cemetery	49,807	2.027	72,500	2.862	74,000	41,129	1.969

*Evelyn Gimm*  
Clerk