

CERTIFICATE

To the Clerk of Kiowa County, Kansas, 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 2006: and (3) the Amount(s) of 2005 Ad Valorem Tax are within statutory limitations.

| | | 2006 Adopted Budget | | | |
|---|---------------|---------------------|------------------|-------------------------------|-------------------------|
| | | Page No. | Expenditures | Amount of 2005 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2006 | | 2 | | | |
| 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 | 3,551,593 | 1,758,728 | 22,305 |
| Road & Bridge | 79-1946 | 6 | 1,031,691 | 551,855 | 8,567 |
| Noxious Weed | 68-559a | 6 | 134,516 | 84,819 | 1,316 |
| Health | 2-1318 | 7 | 198,004 | 68,652 | 1,065 |
| Appraiser | 19-436 | 7 | 96,766 | 78,235 | 1,214 |
| Bond & Interest | 10-113 | 8 | 58 | | |
| Special Road & Bridge | 68-559a | 8 | 253,000 | 127,586 | 2,000 |
| Special Bridge | 68-559a | 9 | 203,500 | 63,879 | 1,000 |
| Landfill Closure | | 10 | 30,000 | | |
| 911 Phone Service | | 10 | 12,000 | | |
| Emergency Equipment | | 11 | 115,000 | | |
| Solid Waste | | 11 | 161,188 | | |
| Totals for Kiowa County | | | 5,787,316 | 2,733,754 | |
| Special districts | | | | | |
| Rural Fire District | 56,631,240 | 12 | 89,324 | 88,334 | 1,560 |
| Haviland Cemetery District | | 12 | 50,000 | 44,317 | 5,194 |
| Hillcrest Cemetery District | | 13 | 62,700 | 41,577 | 2,099 |
| Fairview Cemetery District | | 13 | 71,000 | 41,040 | 1,748 |
| Totals for special districts | | | 273,024 | 215,268 | 10,601 |
| Totals | | | 6,060,340 | 2,949,022 | |
| Publication | | 14 | | | |
| Final Assessed Valuation | | | | | |

64,410,702

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

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

Donald A. Richards
Paul Siggel
Mark Clark
Governing Body

Attest: 8-15 2005
[Signature]
County Clerk

Computation to Determine Limit for 2006

| | | Amount of Levy |
|--|--------------------|-----------------------|
| 1. Tax Levy Amt in 2005 Budget | | + \$ <u>2,971,115</u> |
| 2. Debt Service Levy in 2005 Budget | | - \$ <u>0</u> |
| 3. Tax Levy Excluding Debt Service | | \$ <u>2,971,115</u> |
| 2005 Valuation Information for Valuation Adjustments: | | |
| 4. New Improvements for 2005: | + <u>218,544</u> | |
| 5. Increase in Personal Property for 2005: | | |
| 5a. Personal Property 2005 | + <u>1,104,451</u> | |
| 5b. Personal Property 2004 | - <u>986,812</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>117,639</u> | |
| | (Use Only if > 0) | |
| 6. Valuation of Property that has Changed in Use during 2005: | <u>613,129</u> | |
| 7. Total Valuation Adjustment (Sum of 4, 5c, and 6) | <u>949,312</u> | |
| 8. Total Estimated Valuation July 1, 2005 | <u>64,341,114</u> | |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | <u>63,391,802</u> | |
| 10. Factor for Increase (7 divided by 9) | <u>0.01498</u> | |
| 11. Amount of Increase (10 times 3) | | + \$ <u>44,493</u> |
| 12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11) | | \$ <u>3,015,608</u> |
| 13. Debt Service Levy in this 2006 Budget | | <u>0</u> |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | | <u>3,015,608</u> |

If the 2006 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.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding 1/1/2005 | Date Due | | Amount Due 2005 | | Amount Due 2006 | |
|---------------------|---------------|-----------------|---------------|-----------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | 0 | | | 0 | 0 | 0 | 0 |

Kiowa County, Kansas

FUND PAGE - GENERAL DETAIL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|--|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| County Commissioners | | | |
| Salaries | 21,306 | 24,000 | 24,000 |
| Contractual | 51,486 | 113,500 | 113,500 |
| Commodities | 225 | 10,000 | 10,000 |
| Capital Outlay | 2,622 | 10,000 | 10,000 |
| Total | 75,639 | 157,500 | 157,500 |
| County Clerk | | | |
| Salaries | 49,164 | 57,105 | 58,818 |
| Contractual | 7,438 | 4,750 | 4,750 |
| Commodities | 2,132 | 3,000 | 3,000 |
| Capital Outlay | 220 | 1,000 | 1,000 |
| Total | 58,954 | 65,855 | 67,568 |
| County Treasurer | | | |
| Salaries | 64,606 | 66,418 | 63,000 |
| Contractual | 3,903 | 6,900 | 7,900 |
| Commodities | 4,537 | 5,600 | 6,100 |
| Capital Outlay | 3,530 | 0 | 0 |
| Total | 76,576 | 78,918 | 77,000 |
| County Attorney/Counselor | | | |
| Salaries | 50,316 | 52,462 | 54,035 |
| Contractual | 4,872 | 4,500 | 4,500 |
| Commodities | 1,063 | 3,000 | 3,000 |
| Capital Outlay | 0 | 1,000 | 1,000 |
| Total | 56,251 | 60,962 | 62,535 |
| Register of Deeds | | | |
| Salaries | 40,151 | 40,332 | 41,542 |
| Contractual | 1,854 | 3,500 | 3,500 |
| Commodities | 12,430 | 3,000 | 3,000 |
| Capital Outlay | 1,179 | 1,000 | 2,000 |
| Total | 55,614 | 47,832 | 50,042 |
| Sheriff | | | |
| Salaries | 377,158 | 351,230 | 361,766 |
| Contractual | 118,431 | 92,000 | 92,000 |
| Commodities | 48,132 | 36,000 | 39,000 |
| Capital Outlay | 22,981 | 16,000 | 16,000 |
| Total | 566,702 | 495,230 | 508,766 |
| Unified Court | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 43,449 | 53,981 | 57,199 |
| Commodities | 5,280 | 5,450 | 5,450 |
| Capital Outlay | 1,991 | 5,500 | 5,500 |
| Total | 50,720 | 64,931 | 68,149 |
| Court House General | | | |
| Salaries | 32,162 | 21,630 | 22,278 |
| Contractual | 165,336 | 70,000 | 70,000 |
| Commodities | 5,206 | 10,000 | 12,500 |
| Capital Outlay | 869 | 90,000 | 90,000 |
| Total | 203,573 | 191,630 | 194,778 |
| Total - Page 5a | 1,144,029 | 1,162,858 | 1,186,338 |

Kiowa County, Kansas

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

| | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|-----------------------|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| Direct Election | | | |
| Salaries | 11,358 | 11,227 | 11,563 |
| Contractual | 4,962 | 5,000 | 7,000 |
| Commodities | 0 | 2,000 | 2,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 16,320 | 18,227 | 20,563 |
| Ambulance | | | |
| Appropriations | 106,992 | 85,000 | 100,000 |
| | | | |
| | | | |
| Total | 106,992 | 85,000 | 100,000 |
| Employee Benefit | | | |
| Employee Benefits | 620,293 | 695,000 | 725,000 |
| | | | |
| | | | |
| Total | 620,293 | 695,000 | 725,000 |
| Neighborhood Facility | | | |
| Personal Services | 436 | 2,400 | 2,300 |
| Contractual | 6,065 | 6,000 | 6,700 |
| Commodities | 259 | 1,500 | 1,000 |
| Capital Outlay | 6,081 | 12,500 | 12,500 |
| Total | 12,841 | 22,400 | 22,500 |
| Conservation District | | | |
| Appropriations | 10,000 | 10,000 | 10,000 |
| | | | |
| | | | |
| Total | 10,000 | 10,000 | 10,000 |
| Library | | | |
| Appropriations | 57,304 | 58,244 | 59,562 |
| | | | |
| | | | |
| Total | 57,304 | 58,244 | 59,562 |
| Services for Elderly | | | |
| Appropriations | 22,500 | 45,701 | 96,500 |
| | | | |
| | | | |
| Total | 22,500 | 45,701 | 96,500 |
| Swimming Pool | | | |
| Appropriations | 10,000 | 10,000 | 10,000 |
| | | | |
| | | | |
| Total | 10,000 | 10,000 | 10,000 |
| Total - Page 5b | 856,250 | 944,572 | 1,044,125 |

Kiowa County, Kansas

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|--|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| Theater Project | | | |
| Appropriations | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| Ag Extension Council | | | |
| Appropriations | 89,350 | 90,730 | 90,730 |
| | | | |
| | | | |
| Total | 89,350 | 90,730 | 90,730 |
| County Fair | | | |
| Appropriations | 12,000 | 12,000 | 14,000 |
| | | | |
| | | | |
| Total | 12,000 | 12,000 | 14,000 |
| Area Mental Health | | | |
| Appropriations | 34,000 | 34,000 | 34,000 |
| | | | |
| | | | |
| Total | 34,000 | 34,000 | 34,000 |
| Mental Rehabilitation | | | |
| Appropriations | 5,000 | 5,000 | 5,000 |
| | | | |
| | | | |
| Total | 5,000 | 5,000 | 5,000 |
| Community College | | | |
| Appropriations | 22,908 | 35,000 | 35,000 |
| | | | |
| | | | |
| Total | 22,908 | 35,000 | 35,000 |
| Transfers Closures | | | |
| Transfers | 30,000 | 30,000 | 30,000 |
| | | | |
| | | | |
| Total | 30,000 | 30,000 | 30,000 |
| Transfers Equip. Reserve | | | |
| Transfers | 0 | 100,000 | 215,000 |
| | | | |
| | | | |
| Total | 0 | 100,000 | 215,000 |
| Total - Page 5c | 193,258 | 306,730 | 423,730 |

Kiowa County, Kansas

FUND PAGE - ROAD

| Adopted Budget Road & Bridge | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|-------------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 402,164 | 407,439 | 189,995 |
| Receipts: | | | |
| Ad Valorem Tax | 623,345 | 615,659 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 43,577 | 42,447 | 38,260 |
| Recreational Vehicle Tax | 0 | 0 | 734 |
| 16/20 M Vehicle Tax | 0 | 0 | 2,692 |
| Special city and county | 284,376 | 275,000 | 309,733 |
| City equalization | 7,148 | 7,000 | 0 |
| Other revenues | 10,185 | 1,000 | 1,000 |
| Reimbursed expenses | 3,275 | 0 | 0 |
| Total Receipts | 971,906 | 941,106 | 352,419 |
| Resources Available: | 1,374,070 | 1,348,545 | 542,414 |
| Expenditures: | | | |
| Personal services | 424,432 | 504,700 | 519,841 |
| Contractual | 139,608 | 126,850 | 126,850 |
| Commodities | 247,180 | 311,000 | 318,000 |
| Capital outlay | 85,411 | 67,000 | 67,000 |
| Transfer to special road and bridge | 70,000 | 149,000 | |
| Additional capital outlay | 0 | | |
| Total Expenditures | 966,631 | 1,158,550 | 1,031,691 |
| Unencumbered Cash Balance Dec 31 | 407,439 | 189,995 | xxxxxxxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | 54,300 |
| | | Total Expenditures and Non-Appropriated Balance | 1,085,991 |
| | | Tax Required | 543,577 |
| Delinquency Computation | 1.50 % | | 8,278 |
| | Amount of 2005 Ad Valorem Tax | | 551,855 |

| Adopted Budget Noxious Weed | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,938 | 7,667 | 7,718 |
| Receipts: | | | |
| Ad Valorem Tax | 109,709 | 108,276 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 8,964 | 7,475 | 6,729 |
| Recreational Vehicle Tax | 0 | 0 | 129 |
| 16/20 M Vehicle Tax | 0 | 0 | 473 |
| Reimbursed expenses | 58,656 | 43,000 | 43,000 |
| | | | |
| Total Receipts | 177,329 | 158,751 | 50,331 |
| Resources Available: | 183,267 | 166,418 | 58,049 |
| Expenditures: | | | |
| Personal services | 41,599 | 41,200 | 42,436 |
| Contractual | 11,831 | 44,500 | 12,080 |
| Commodities | 115,457 | 70,000 | 75,000 |
| Capital outlay | 6,713 | 3,000 | 5,000 |
| | | | |
| Total Expenditures | 175,600 | 158,700 | 134,516 |
| Unencumbered Cash Balance Dec 31 | 7,667 | 7,718 | xxxxxxxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | 7,080 |
| | | Total Expenditures and Non-Appropriated Balance | 141,596 |
| | | Tax Required | 83,547 |
| Delinquency Computation | 1.50 % | | 1,272 |
| | Amount of 2005 Ad Valorem Tax | | 84,819 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Health | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 156,091 | 159,593 | 86,350 |
| Receipts: | | | |
| Ad Valorem Tax | 66,494 | 65,763 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 5,453 | 9,524 | 4,087 |
| Recreational Vehicle Tax | 0 | 0 | 78 |
| 16/20 M Vehicle Tax | 0 | 0 | 288 |
| Reimbursed expenses | 92,872 | 50,000 | 50,000 |
| | | | |
| Total Receipts | 164,819 | 125,287 | 54,453 |
| Resources Available: | 320,910 | 284,880 | 140,803 |
| Expenditures: | | | |
| Personal services | 87,933 | 62,830 | 64,704 |
| Contractual | 17,027 | 14,650 | 15,000 |
| Commodities | 41,457 | 17,800 | 17,800 |
| Capital outlay | 14,900 | 1,500 | 1,500 |
| Reimburse general fund | | 31,000 | 35,000 |
| Other reimbursements | | 70,750 | 64,000 |
| Total Expenditures | 161,317 | 198,530 | 198,004 |
| Unencumbered Cash Balance Dec 31 | 159,593 | 86,350 | xxxxxxxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | 10421 |
| | | Total Expenditures and Non-Appropriated Balance | 208,425 |
| | | Tax Required | 67,622 |
| Delinquency Computation | 1.50 % | | 1,030 |
| | Amount of 2005 Ad Valorem Tax | | 68,652 |

Adopted Budget

| Appraiser | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 46,480 | 52,607 | 18,863 |
| Receipts: | | | |
| Ad Valorem Tax | 92,657 | 87,671 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 6,928 | 12,245 | 5,448 |
| Recreational Vehicle Tax | 0 | 0 | 104 |
| 16/20 M Vehicle Tax | 0 | 0 | 383 |
| Reimbursed expenses | 16,898 | 0 | |
| | | | |
| Total Receipts | 116,483 | 99,916 | 5,935 |
| Resources Available: | 162,963 | 152,523 | 24,798 |
| Expenditures: | | | |
| Personal services | 43,075 | 53,560 | 55,166 |
| Contractual | 9,087 | 19,600 | 19,600 |
| Commodities | 15,903 | 13,000 | 13,000 |
| Capital outlay | 42,291 | 47,500 | 9,000 |
| | | | |
| Total Expenditures | 110,356 | 133,660 | 96,766 |
| Unencumbered Cash Balance Dec 31 | 52,607 | 18,863 | xxxxxxxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | 5,093 |
| | | Total Expenditures and Non-Appropriated Balance | 101,859 |
| | | Tax Required | 77,061 |
| Delinquency Computation | 1.50 % | | 1,174 |
| | Amount of 2005 Ad Valorem Tax | | 78,235 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Bond & Interest | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|-----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 16,406 | 6,916 | 58 |
| Receipts: | | | |
| Ad Valorem Tax | 70,728 | | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 0 | | |
| Motor Vehicle Tax | 7,126 | 4,822 | |
| Recreational Vehicle Tax | 0 | | |
| 16/20 M Vehicle Tax | 0 | | |
| | | | |
| | | | |
| Total Receipts | 77,854 | 4,822 | 0 |
| Resources Available: | 94,260 | 11,738 | 58 |
| Expenditures: | | | |
| No fund warrants-principal | 81,250 | 11,680 | 58 |
| No fund warrants-interest | 6,094 | | |
| | | | |
| | | | |
| Total Expenditures | 87,344 | 11,680 | 58 |
| Unencumbered Cash Balance Dec 31 | 6,916 | 58 | XXXXXXXXXXXXXXXXXXXX |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 58 |
| | | Tax Required | 0 |
| Delinquency Computation | 1.50 % | | 0 |
| | Amount of 2005 Ad Valorem Tax | | 0 |

| Adopted Budget Special Road & Bridge | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|---|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 357,915 | 308,683 | 133,768 |
| Receipts: | | | |
| Ad Valorem Tax | 96,931 | 101,548 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 8,655 | 14,537 | 6,311 |
| Recreational Vehicle Tax | 0 | 0 | 121 |
| 16/20 M Vehicle Tax | 0 | 0 | 444 |
| Reimbursed expenses | 84,456 | 0 | 0 |
| | | | |
| | | | |
| Total Receipts | 190,042 | 116,085 | 6,876 |
| Resources Available: | 547,957 | 424,768 | 140,644 |
| Expenditures: | | | |
| Commodities | 239,274 | 291,000 | 149,000 |
| Additional expenses | | | 104,000 |
| | | | |
| | | | |
| Total Expenditures | 239,274 | 291,000 | 253,000 |
| Unencumbered Cash Balance Dec 31 | 308,683 | 133,768 | XXXXXXXXXXXXXXXXXXXX |
| | | Non-Appropriated Balance | 13,316 |
| | | Total Expenditures and Non-Appropriated Balance | 266,316 |
| | | Tax Required | 125,672 |
| Delinquency Computation | 1.50 % | | 1,914 |
| | Amount of 2005 Ad Valorem Tax | | 127,586 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Special Bridge | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 246,423 | 269,272 | 147,849 |
| Receipts: | | | |
| Ad Valorem Tax | 48,465 | 50,806 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 4,327 | 7,271 | 3,157 |
| Recreational Vehicle Tax | 0 | 0 | 61 |
| 16/20 M Vehicle Tax | 0 | 0 | 222 |
| | | | |
| | | | |
| Total Receipts | 52,792 | 58,077 | 3,440 |
| Resources Available: | 299,215 | 327,349 | 151,289 |
| Expenditures: | | | |
| Contractual | 29,943 | 55,500 | 55,500 |
| Additional expenses | | 124,000 | 148,000 |
| | | | |
| | | | |
| Total Expenditures | 29,943 | 179,500 | 203,500 |
| Unencumbered Cash Balance Dec 31 | 269,272 | 147,849 | xxxxxxxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | 10,710 |
| | | Total Expenditures and Non-Appropriated Balance | 214,210 |
| | | Tax Required | 62,921 |
| Delinquency Computation | 1.50 % | | 958 |
| | Amount of 2005 Ad Valorem Tax | | 63,879 |

| Adopted Budget | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| 0 | | 0 | 0 |
| 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 | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 0 | 0 | 0 |
| 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 2005 Ad Valorem Tax | | 0 |

Kiowa County, Kansas

FUND, PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Landfill Closure | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|------------------------------------|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 72,724 | 107,608 | 102,608 |
| Receipts: | | | |
| Transfers-General Fund | 30,000 | 30,000 | 30,000 |
| Reimbursements | 7,108 | 0 | |
| Other Revenues | 0 | 0 | |
| | | | |
| | | | |
| Total Receipts | 37,108 | 30,000 | 30,000 |
| Resources Available: | 109,832 | 137,608 | 132,608 |
| Expenditures: | | | |
| Contractual | 2,224 | 35,000 | 30,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 2,224 | 35,000 | 30,000 |
| Unencumbered Cash Balance Dec 31 | 107,608 | 102,608 | 102,608 |

Adopted Budget

| 911 Phone Service | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,786 | 8,850 | 11,350 |
| Receipts: | | | |
| 911Charges | 18,365 | 14,500 | 12,000 |
| | | | |
| | | | |
| | | | |
| Total Receipts | 18,365 | 14,500 | 12,000 |
| Resources Available: | 21,151 | 23,350 | 23,350 |
| Expenditures: | | | |
| Contractual | 12,301 | 12,000 | 12,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 12,301 | 12,000 | 12,000 |
| Unencumbered Cash Balance Dec 31 | 8,850 | 11,350 | 11,350 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|---------------------------|-------------------------------|------------------------------|
| Emergency Equipment | | | |
| Unencumbered Cash Balance Jan 1 | 33,079 | 34,484 | 34,484 |
| Receipts: | | | |
| Transfers-Capital Outlay | 0 | 100,000 | 215,000 |
| Other Revenues | 1,405 | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 1,405 | 100,000 | 215,000 |
| Resources Available: | 34,484 | 134,484 | 249,484 |
| Expenditures: | | | |
| Capital Outlay | 0 | 100,000 | 115,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 0 | 100,000 | 115,000 |
| Unencumbered Cash Balance Dec 31 | 34,484 | 34,484 | 134,484 |

Adopted Budget

| Adopted Budget | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|---------------------------|-------------------------------|------------------------------|
| Solid Waste | | | |
| Unencumbered Cash Balance Jan 1 | 192,630 | 208,300 | 176,113 |
| Receipts: | | | |
| Special Assessments | 91,259 | 90,000 | 90,000 |
| User Fees | 35,185 | 36,000 | 36,000 |
| Other | 0 | 0 | 0 |
| Transfers-General Fund | 30,000 | 0 | 30,000 |
| | | | |
| Total Receipts | 156,444 | 126,000 | 156,000 |
| Resources Available: | 349,074 | 334,300 | 332,113 |
| Expenditures: | | | |
| Personal Services | 76,807 | 73,387 | 75,588 |
| Contractual | 27,856 | 49,000 | 49,000 |
| Commodities | 7,988 | 15,800 | 16,600 |
| Capital Outlay | 28,123 | 20,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 140,774 | 158,187 | 161,188 |
| Unencumbered Cash Balance Dec 31 | 208,300 | 176,113 | 170,925 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Special District Adopted Budget Rural Fire District | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 18,342 | 26,444 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 77,206 | 56,872 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 545 | 150 | 150 |
| Motor Vehicle Tax | 2,588 | 2,364 | 1,780 |
| Recreational Vehicle Tax | | 46 | 35 |
| 16/20 M Vehicle Tax | | 300 | 350 |
| Interest on Idle Funds | | | |
| Total Receipts | 80,339 | 59,732 | 2,315 |
| Resources Available: | 98,681 | 86,176 | 2,315 |
| Expenditures: | | | |
| Personal services | 22,829 | 33,325 | 34,324 |
| Contractual services | 13,144 | 20,000 | 20,000 |
| Commodities | 11,264 | 15,000 | 15,000 |
| Capital outlay | 25,000 | 17,851 | 20,000 |
| Total Expenditures | 72,237 | 86,176 | 89,324 |
| Unencumbered Cash Balance Dec 31 | 26,444 | 0 | XXXXXXXXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 89,324 |
| Tax Required | | | 87,009 |
| Delinquency Computation | | | 1,325 |
| 1.50 % Amount of 2005 Ad Valorem Tax | | | 88,334 |

| Special District Adopted Budget Haviland Cemetery District | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 11,183 | 8,577 | 4,995 |
| Receipts: | | | |
| Ad Valorem Tax | 20,802 | 8,868 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 279 | 70 | 70 |
| Motor Vehicle Tax | 1,494 | 1,575 | 758 |
| Recreational Vehicle Tax | 0 | 16 | 7 |
| 16/20 M Vehicle Tax | 0 | 114 | 218 |
| Sale of Lots | 497 | 250 | 250 |
| Other county funding | | 10,000 | |
| Interest on Idle Funds | 63 | 50 | 50 |
| Total Receipts | 23,135 | 20,943 | 1,353 |
| Resources Available: | 34,318 | 29,520 | 6,348 |
| Expenditures: | | | |
| Personal services | 15,523 | 14,000 | 23,000 |
| Contractual services | 2,141 | 1,750 | 3,000 |
| Commodities | 1,027 | 1,000 | 2,000 |
| Capital outlay | 7,050 | 2,000 | 12,000 |
| Additional expenditures | | 5,775 | 10,000 |
| Total Expenditures | 25,741 | 24,525 | 50,000 |
| Unencumbered Cash Balance Dec 31 | 8,577 | 4,995 | XXXXXXXXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 50,000 |
| Tax Required | | | 43,652 |
| Delinquency Computation | | | 665 |
| 1.50 % Amount of 2005 Ad Valorem Tax | | | 44,317 |

Kiowa County, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

Special District

Adopted Budget

Hillcrest Cemetery District

| | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 18,736 | 25,985 | 19,322 |
| Receipts: | | | |
| Ad Valorem Tax | 42,472 | 40,994 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 31 | 100 | 20 |
| Motor Vehicle Tax | 1,252 | 1,352 | 1,400 |
| Recreational Vehicle Tax | | 21 | 21 |
| 16/20 M Vehicle Tax | | 1,170 | 134 |
| Sale of lots | 769 | 2,000 | 700 |
| Interest on Idle Funds | 322 | 200 | 150 |
| Total Receipts | 44,846 | 45,837 | 2,425 |
| Resources Available: | 63,582 | 71,822 | 21,747 |
| Expenditures: | | | |
| Personal services | 30,898 | 33,500 | 36,000 |
| Contractual services | 3,347 | 4,000 | 4,000 |
| Commodities | 3,352 | 3,000 | 3,500 |
| Capital outlay | 0 | 12,000 | 19,200 |
| Total Expenditures | 37,597 | 52,500 | 62,700 |
| Unencumbered Cash Balance Dec 31 | 25,985 | 19,322 | xxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 62,700 |
| | | Tax Required | 40,953 |
| Delinquency Computation | 1.50 % | | 624 |
| | Amount of 2005 Ad Valorem Tax | | 41,577 |

Special District

Adopted Budget

Fairview Cemetery District

| | Prior Year Actual 2004 | Current Year Estimate 2005 | Proposed Budget Year 2006 |
|----------------------------------|-------------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 32,726 | 48,818 | 24,105 |
| Receipts: | | | |
| Ad Valorem Tax | 56,806 | 40,512 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 236 | 200 | 200 |
| Motor Vehicle Tax | 4,071 | 5,297 | 3,867 |
| Recreational Vehicle Tax | | 104 | 88 |
| 16/20 M Vehicle Tax | | 174 | 216 |
| Sale of lots | 2,220 | 3,000 | 2,000 |
| Miscellaneous revenues | 5 | 0 | 0 |
| Interest on Idle Funds | 240 | 0 | 100 |
| Total Receipts | 63,578 | 49,287 | 6,471 |
| Resources Available: | 96,304 | 98,105 | 30,576 |
| Expenditures: | | | |
| Personal services | 33,505 | 35,500 | 37,500 |
| Contractual services | 8,997 | 10,000 | 10,000 |
| Commodities | 4,984 | 11,000 | 11,000 |
| Capital outlay | 0 | 2,500 | 2,500 |
| Additional expenses | | 15,000 | 10,000 |
| Total Expenditures | 47,486 | 74,000 | 71,000 |
| Unencumbered Cash Balance Dec 31 | 48,818 | 24,105 | xxxxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 71,000 |
| | | Tax Required | 40,424 |
| Delinquency Computation | 1.50 % | | 616 |
| | Amount of 2005 Ad Valorem Tax | | 41,040 |

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County, Kansas
will meet on the 15th day of August, 2005 at 11:00 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 the Kiowa County Clerk's Office
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2006 Expenditures and the Amount of 2005 Ad Valorem Tax establish the maximum limits of the 2006 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | 2004 | | 2005 | | Proposed Budget 2006 | | |
|-----------------------|--------------------------------|------------------|-----------------------------------|------------------|----------------------|-------------------|----------------|
| | Prior Year Actual Expenditures | Actual Tax Rate* | Current Year Est. of Expenditures | Actual Tax Rate* | Expenditures | Amount of 2005 Ad | Est. Tax Rate* |
| General | 2,229,488 | 39.525 | 3,396,560 | 37.059 | 3,551,593 | 1,758,728 | 27.334 |
| Road & Bridge | 966,631 | 12.933 | 1,158,550 | 12.028 | 1,031,691 | 551,855 | 8.577 |
| Noxious Weed | 175,600 | 2.277 | 158,700 | 2.115 | 134,516 | 84,819 | 1.318 |
| Health | 161,317 | 1.378 | 198,530 | 1.285 | 198,004 | 68,652 | 1.067 |
| Appraiser | 110,356 | 1.842 | 133,660 | 1.713 | 96,766 | 78,235 | 1.216 |
| Bond & Interest | 87,344 | 1.469 | 11,680 | | 58 | | |
| Special Road & Bridge | 239,274 | 1.992 | 291,000 | 1.984 | 253,000 | 127,586 | 1.983 |
| Special Bridge | 29,943 | 0.996 | 179,500 | 0.993 | 203,500 | 63,879 | 0.993 |
| | | | | | | | |
| | | | | | | | |
| Landfill Closure | 2,224 | | 35,000 | | 30,000 | | |
| 911 Phone Service | 12,301 | | 12,000 | | 12,000 | | |
| Emergency Equipment | | | 100,000 | | 115,000 | | |
| Solid Waste | 140,774 | | 158,187 | | 161,188 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 4,155,252 | 62.412 | 5,833,367 | 57.177 | 5,787,316 | 2,733,754 | 42.488 |
| Less: Transfers | 230,000 | | 130,000 | | 275,000 | | |
| Net Expenditure | 3,925,252 | | 5,703,367 | | 5,512,316 | | |
| Total Tax Levied | 3,072,235 | | 2,971,115 | | | | |
| Assessed Valuation | 49,339,581 | | 52,916,916 | | 64,341,114 | | |

Outstanding Indebtedness,

| | 2003 | 2004 | 2005 |
|-------------------|------|------|------|
| 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 | 2004 | | 2005 | | Proposed Budget 2006 | | |
|--------------------|--------------------------------|------------------|-----------------------------------|------------------|----------------------|---------------------|----------------|
| | Prior Year Actual Expenditures | Actual Tax Rate* | Current Year Est. of Expenditures | Actual Tax Rate* | Expenditures | 2005 Ad Valorem Tax | Est. Tax Rate* |
| Rural Fire | 72,237 | 1.863 | 86,176 | 1.288 | 89,324 | 88,334 | 1.562 |
| Haviland Cemetery | 25,741 | 2.787 | 24,525 | 1.200 | 50,000 | 44,317 | 5.21 |
| Hillcrest Cemetery | 37,597 | 2.982 | 52,500 | 2.979 | 62,700 | 41,577 | 2.099 |
| Fairview Cemetery | 47,486 | 2.862 | 74,000 | 1.969 | 71,000 | 41,040 | 1.749 |