

CERTIFICATE

2008

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Kiowa County

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2008; and (3) the Amount(s) of 2007 Ad Valorem Tax are within statutory limitations.

Table of Contents:		2008 Adopted Budget				
		Page No.	Expenditures	Amt 2007 Ad Valorem	County Clerk's Use Only	
					Nov. 1 Final Assess Valuation	Computed Mills Rate
Fund	K.S.A.					
Rural Fire District		21	93,354	83,931		
Haviland Cemetery District		22	60,000	52,858		
Hillcrest Cemetery District		23	81,900	52,876		
Fairview Cemetery District		24	73,000	39,135		
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Computation to Determine Limit for 2008

	Amount of Levy
1. Tax Levy Amt in 2007 Budget	+ \$ <u>3,211,969</u>
2. Debt Service Levy in 2007 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>3,211,969</u>
2007 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2007:	+ <u>136,201</u>
5. Increase in Personal Property for 2007:	
5a. Personal Property 2007	+ <u>1,139,338</u>
5b. Personal Property 2006	- <u>1,251,056</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2007:	<u>661,357</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>797,558</u>
8. Total Estimated Valuation July 1, 2007	<u>80,375,513</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>79,577,955</u>
10. Factor for Increase (7 divided by 9)	<u>0.01002</u>
11. Amount of Increase (10 times 3)	+ \$ <u>32,191</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>3,244,160</u>
13. Debt Service Levy in this 2008 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>3,244,160</u>

If the 2008 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

2007 Budgeted Fund	Tax Levy Amounts in 2006 Budget	Allocation for Year 2008		
		MVT	RVT	16/20M Veh
General	2,005,324	79,400	1,535	6,366
Road and Bridge	745,087	29,502	570	2,365
Appraiser	40,263	1,594	31	128
County Health	70,157	2,778	54	223
Noxious Weed	124,375	4,925	95	395
Special Bridge	75,576	2,992	58	240
Special Road and Bridge	151,187	5,986	116	480
Bond and Interest				
Building				
TOTAL	3,211,969	127,177	2,459	10,197

County Treas Motor Vehicle Estimate 127,177

County Treasurers Recreational Vehicle Estimate 2,459

County Treasurers 16/20M Vehicle Estimate 10,197

Motor Vehicle Factor 0.03959

Recreational Vehicle Factor 0.00077

16/20M Vehicle Factor 0.00317

Kiowa County

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual 2006 Amount	Current 2007 Amount	Proposed 2008 Amount	Authorized by Statute
General	Emergency Equipment Reserve	215,000	125,000	125,000	19-119
General	Emergency Equipment Reserve	-	75,000	75,000	19-119
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	30,000	30,000	30,000	19-119
General	Building	700,000	500,000	-	12-1737
Road and Bridge	Emergency Equipment Reserve	-	-	-	19-119
Road and Bridge	Special Road Machinery	25,000	141,500	-	19-119
Motor Vehicle Operatin	General	14,549	-	-	8-145
Bond and Interest	General	-	22,753	-	10-113

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2007	Date Due		Amount Due 2007		Amount Due 2008	
					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

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 1/1/2007	Payments Due 2007	Payments Due 2008
None							
Totals					0	0	0

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

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	2,886,240	2,313,193	755,649
Receipts:			
Ad Valorem Tax	1,728,157	2,005,324	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,876		
Motor Vehicle Tax	123,740	83,762	79,400
Recreational Vehicle Tax	2,100	1,620	1,535
16/20M Vehicle Tax	9,447	8,515	6,366
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	59,931	30,000	30,000
Other Revenue	46,761	45,000	45,000
Law Contract	29,988	49,100	50,000
Local Sales Tax	243,003	145,000	145,000
Interest on Taxes	11,718	10,000	10,000
Mortgage Registration Fees	22,977	12,000	12,000
Sheriff Fees	6,625	10,000	10,000
Officers' Fees	54,001	15,000	15,000
Transfer from Treasurer's Motor Vehicle	14,549		
Close-out of Bond & Interest Fund		22,753	
Cancelled Encumbrances	10,110		
Interest on Idle Funds	311,981	50,000	50,000
Total Receipts	2,688,964	2,488,074	454,301
Resources Available:	5,575,204	4,801,267	1,209,950

Kiowa County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Resources Available:	5,575,204	4,801,267	1,209,950
Expenditures:			
General Administration	233,054	195,392	278,094
County Commission	134,708	158,740	179,827
County Clerk	66,456	70,508	72,361
County Treasurer	73,433	80,150	82,135
Register of Deeds	50,042	55,119	60,631
Direct Election	28,872	31,142	31,506
Employee Benefits	592,268	797,320	779,849
Neighborhood Facility	22,500	22,615	22,687
Other Agencies	120,592	123,519	133,519
Other Agencies	169,865	175,000	160,825
County Attorney	79,734	65,837	67,539
Sheriff	506,399	529,854	653,875
District Court	67,311	78,622	78,622
Emergency Management	0	52,000	104,000
Other Agencies	141,777	141,500	141,500
Other Agencies	0	8,300	8,300
Transfers	275,000	260,000	260,000
Additional Capital Outlay	700,000	1,200,000	0
Total Expenditures	3,262,011	4,045,618	3,115,270
Unencumbered Cash Balance Dec 31	2,313,193	755,649	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,115,270
Tax Required			1,905,320
Delinquency Computation	5.00 %		100,280
	Amount of 2007 Ad Valorem Tax		2,005,600

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
General Administration			
Salaries	30,777	23,392	24,094
Contractual	116,723	68,000	150,000
Commodities	4,748	14,000	14,000
Capital Outlay	80,806	90,000	90,000
Total	233,054	195,392	278,094
County Commission			
Salaries	20,712	36,240	37,327
Contractual	89,990	93,500	113,500
Commodities	7,232	19,000	19,000
Capital Outlay	16,774	10,000	10,000
Total	134,708	158,740	179,827
County Clerk			
Salaries	56,255	61,758	63,611
Contractual	2,831	4,750	4,750
Commodities	1,146	3,000	3,000
Capital Outlay	6,224	1,000	1,000
Total	66,456	70,508	72,361
County Treasurer			
Salaries	63,338	66,150	68,135
Contractual	2,799	7,900	7,900
Commodities	7,296	6,100	6,100
Capital Outlay			
Total	73,433	80,150	82,135
Register of Deeds			
Salaries	42,000	43,619	48,631
Contractual	3,353	3,500	4,000
Commodities	4,436	3,000	3,000
Capital Outlay	253	5,000	5,000
Total	50,042	55,119	60,631
Direct Election			
Salaries	8,745	12,142	12,506
Contractual		15,000	15,000
Commodities	20,127		
Capital Outlay		4,000	4,000
Total	28,872	31,142	31,506
Employee Benefits			
Health Insurance	439,548	611,750	585,000
KPERS	50,450	62,900	66,045
FICA	101,225	112,670	118,304
Unemployment	1,045	10,000	10,500
Total	592,268	797,320	779,849
Neighborhood Facility			
Salaries	923	2,415	2,487
Contractual	8,557	6,700	6,700
Commodities	1,813	1,000	1,000
Capital Outlay	11,207	12,500	12,500
Total	22,500	22,615	22,687
Total - Page 7b	1,201,333	1,410,986	1,507,090

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Kiowa County

2008

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
Other Agencies			
Agricultural Extension	90,730	97,519	97,519
Community College	5,862	0	0
Conservation District	10,000	10,000	20,000
County Fair	14,000	16,000	16,000
Total	120,592	123,519	133,519
Other Agencies			
Historical Records	2,400	2,500	2,500
Library	60,965	65,000	66,950
Services for the Elderly	96,500	96,500	80,375
Swimming Pool	10,000	11,000	11,000
Total	169,865	175,000	160,825
County Attorney			
Salaries	58,217	56,737	58,439
Contractual	3,299	4,700	4,700
Commodities	17,789	3,400	3,400
Capital Outlay	429	1,000	1,000
Total	79,734	65,837	67,539
Sheriff			
Salaries	372,456	379,854	488,875
Contractual	40,646	92,000	101,200
Commodities	45,234	42,000	46,200
Capital Outlay	48,063	16,000	17,600
Total	506,399	529,854	653,875
District Court			
Salaries			
Contractual	25,850	66,672	66,672
Commodities	33,704	6,450	6,450
Capital Outlay	7,757	5,500	5,500
Total	67,311	78,622	78,622
Emergency Management			
Salaries		52,000	104,000
Contractual			
Commodities			
Capital Outlay			
Total	0	52,000	104,000
Other Agencies			
Weather Tower	2,777	2,500	2,500
Ambulance	100,000	100,000	100,000
Mental Rehabilitation	5,000	5,000	5,000
Area Mental Health	34,000	34,000	34,000
Total	141,777	141,500	141,500
Other Agencies			
Other Agencies		8,300	8,300
Total	0	8,300	8,300
Total - Page 7c	1,085,678	1,174,632	1,348,180

*Coordinator
Emm Page*

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
Transfers			
To Emergency Equipment Reserve	215,000	125,000	125,000
To Emergency Equipment Reserve - Ambulance		75,000	75,000
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	30,000	30,000	30,000
Total	275,000	260,000	260,000
Additional Capital Outlay			
Capital Outlay		700,000	0
Transfer to Building Fund	700,000	500,000	0
Total	700,000	1,200,000	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 7d	975,000	1,460,000	260,000
Total - Page 7b	1,201,333	1,410,986	1,507,090
Total - Page 7c	1,085,678	1,174,632	1,348,180
Total Expenditures	3,262,011	4,045,618	3,115,270

FUND PAGE - ROAD

Adopted Budget Road and Bridge	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	308,434	269,745	102,396
Receipts:			
Ad Valorem Tax	548,544	745,087	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,566		
Motor Vehicle Tax	39,805	26,283	29,502
Recreational Vehicle Tax	682	58	570
16/20 M Vehicle Tax	3,075	2,672	2,365
Special City and County	285,129	299,734	304,812
Cancelled Encumbrances	29,579		
Other Revenue			
Total Receipts	911,380	1,073,834	337,249
Resources Available:	1,219,814	1,343,579	439,645
Expenditures:			
Personnel Services	417,272	545,833	600,000
Contractual	106,128	126,850	139,500
Commodities	253,685	360,000	396,000
Capital Outlay	147,984	67,000	73,700
Transfer to Special Road Machinery	25,000	141,500	0
Total Expenditures	950,069	1,241,183	1,209,200
Unencumbered Cash Balance Dec 31	269,745	102,396	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		1,209,200
		Tax Required	769,555
Delinquency Computation	5.00 %		40,503
	Amount of 2007 Ad Valorem Tax		810,058

Adopted Budget Appraiser	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	68,889	62,486	7,401
Receipts:			
Ad Valorem Tax	78,655	40,263	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	638		
Motor Vehicle Tax	5,672	3,726	1,594
Recreational Vehicle Tax	97	72	31
16/20 M Vehicle Tax	438	379	128
Other Revenue	998		
Interest on Idle Funds			
Total Receipts	86,498	44,440	1,753
Resources Available:	155,387	106,926	9,154
Expenditures:			
Personnel Services	62,346	57,925	95,000
Contractual	7,216	19,600	23,100
Commodities	12,170	13,000	16,200
Capital Outlay	11,169	9,000	9,000
Total Expenditures	92,901	99,525	143,300
Unencumbered Cash Balance Dec 31	62,486	7,401	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance		143,300
		Tax Required	134,146
Delinquency Computation	5.00 %		7,060
	Amount of 2007 Ad Valorem Tax		141,206

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	153,529	88,646	12,121
Receipts:			
Ad Valorem Tax	67,386	70,157	XXXXXXXXXXXXXXXXXX
Delinquent Tax	490		
Motor Vehicle Tax	4,251	3,270	2,778
Recreational Vehicle Tax	73	63	54
16/20 M Vehicle Tax	328	332	223
State and Federal Aid	35,014		68,636
Licenses and Fees	44,395	52,500	50,000
Other Revenue			
Total Receipts	151,937	126,322	121,691
Resources Available:	305,466	214,968	133,812
Expenditures:			
Personnel Services	78,108	67,939	94,216
Contractual	19,071	15,000	25,000
Commodities	31,737	81,800	93,206
Capital Outlay	87,904	38,108	38,108
Total Expenditures	216,820	202,847	250,530
Unencumbered Cash Balance Dec 31	88,646	12,121	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			250,530
Tax Required			116,718
Delinquency Computation	5.00 %		6,143
Amount of 2007 Ad Valorem Tax			122,861

134,709

Adopted Budget

Noxious Weed	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	18,133	2,914	878
Receipts:			
Ad Valorem Tax	83,252	124,375	XXXXXXXXXXXXXXXXXX
Delinquent Tax	776		
Motor Vehicle Tax	7,007	4,040	4,925
Recreational Vehicle Tax	120	78	95
16/20 M Vehicle Tax	541	411	395
Chemical Sales	40,067	40,000	40,000
Interest on Idle Funds			
Total Receipts	131,763	168,904	45,415
Resources Available:	149,896	171,818	46,293
Expenditures:			
Personnel Services	42,420	44,558	45,895
Contractual	12,545	23,850	23,850
Commodities	91,033	97,000	107,000
Capital Outlay	984	5,532	5,532
Total Expenditures	146,982	170,940	182,277
Unencumbered Cash Balance Dec 31	2,914	878	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			182,277
Tax Required			135,984
Delinquency Computation	5.00 %		7,157
Amount of 2007 Ad Valorem Tax			143,141

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	294,297	324,447	353,433
Receipts:			
Ad Valorem Tax	63,214	75,576	XXXXXXXXXXXXXXXXXX
Delinquent Tax	404		
Motor Vehicle Tax	3,278	3,042	2,992
Recreational Vehicle Tax	56	59	58
16/20 M Vehicle Tax	239	309	240
State and Federal Aid			
Other Revenue			
Interest on Idle Funds			
Total Receipts	67,191	78,986	3,290
Resources Available:	361,488	403,433	356,723
Expenditures:			
Contractual	34,406	50,000	150,000
Capital Outlay	2,635		283,080
Total Expenditures	37,041	50,000	433,080
Unencumbered Cash Balance Dec 31	324,447	353,433	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			433,080
Tax Required			76,357
Delinquency Computation	5.00 %		4,019
Amount of 2007 Ad Valorem Tax			80,376

2 mile

Adopted Budget Special Road and Bridge	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	266,674	357,984	365,984
Receipts:			
Ad Valorem Tax	126,427	151,187	XXXXXXXXXXXXXXXXXX
Delinquent Tax	808		
Motor Vehicle Tax	6,556	6,077	5,986
Recreational Vehicle Tax	113	118	116
16/20 M Vehicle Tax	478	618	480
Reimbursed Expenses	2,091		
Interest on Idle Funds			
Total Receipts	136,473	158,000	6,582
Resources Available:	403,147	515,984	372,566
Expenditures:			
Contractual	6,322		
Commodities	37,288	150,000	150,000
Capital Outlay	1,553		375,280
Total Expenditures	45,163	150,000	525,280
Unencumbered Cash Balance Dec 31	357,984	365,984	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			525,280
Tax Required			152,714
Delinquency Computation	5.00 %		8,038
Amount of 2007 Ad Valorem Tax			160,752

1. mile

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond and Interest	Actual 2006	Estimate 2007	Year 2008
Unencumbered Cash Balance Jan 1	12,753	14,879	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	214	7,874	
Motor Vehicle Tax	1,541		
Recreational Vehicle Tax	22		
16/20 M Vehicle Tax	349		
Interest on Idle Funds			
Total Receipts	2,126	7,874	0
Resources Available:	14,879	22,753	0
Expenditures:			
Principal			
Interest			
Close-out fund balance to General		22,753	
Total Expenditures	0	22,753	0
Unencumbered Cash Balance Dec 31	14,879	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	0
		Tax Required	0
Delinquency Computation	5.00 %		0
		Amount of 2007 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Building	Actual 2006	Estimate 2007	Year 2008
Unencumbered Cash Balance Jan 1	0	700,000	1,200,000
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Transfer from general	700,000	500,000	0
Interest on Idle Funds			
Total Receipts	700,000	500,000	0
Resources Available:	700,000	1,200,000	1,200,000
Expenditures:			
Capital Outlay			1,200,000
Total Expenditures	0	0	1,200,000
Unencumbered Cash Balance Dec 31	700,000	1,200,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,200,000
		Tax Required	0
Delinquency Computation	5.00 %		0
		Amount of 2007 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency Equipment Reserve	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	193,931	409,681	599,681
Receipts:			
Transfer from General	215,000	125,000	125,000
Transfer from General - Ambulance	0	75,000	75,000
Transfer from Road and Bridge	0	0	0
Other	750		
Interest on Idle Funds			
Total Receipts	215,750	200,000	200,000
Resources Available:	409,681	609,681	799,681
Expenditures:			
Capital Outlay - General			565,000
Capital Outlay - Ambulance			150,000
Capital Outlay - Road & Bridge			60,000
Capital Outlay - Other		10,000	23,931
Capital Outlay - Noxious Weed			750
Total Expenditures	0	10,000	799,681
Unencumbered Cash Balance Dec 31	409,681	599,681	0

Adopted Budget Emergency 911 Phone Service	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	21,944	30,587	45,587
Receipts:			
911 Charges	16,792	20,000	20,000
Interest on Idle Funds			
Total Receipts	16,792	20,000	20,000
Resources Available:	38,736	50,587	65,587
Expenditures:			
Contractual	8,149	5,000	65,587
Total Expenditures	8,149	5,000	65,587
Unencumbered Cash Balance Dec 31	30,587	45,587	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Landfill Closure	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	145,383	185,628	210,628
Receipts:			
Transfer from General	30,000	30,000	30,000
Other Revenue	10,245		
Interest on Idle Funds			
Total Receipts	40,245	30,000	30,000
Resources Available:	185,628	215,628	240,628
Expenditures:			
Contractual		5,000	240,628
Total Expenditures	0	5,000	240,628
Unencumbered Cash Balance Dec 31	185,628	210,628	0

Adopted Budget

Solid Waste	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	218,619	267,063	257,156
Receipts:			
User Fees	131,268	36,000	36,000
Special Assesment		90,000	90,000
Transfer from General	30,000	30,000	30,000
Interest on Idle Funds			
Total Receipts	161,268	156,000	156,000
Resources Available:	379,887	423,063	413,156
Expenditures:			
Personnel Services	77,038	79,367	87,303
Contractual	25,341	49,000	53,900
Commodities	4,253	17,540	19,294
Capital Outlay	6,192	20,000	22,000
Total Expenditures	112,824	165,907	182,497
Unencumbered Cash Balance Dec 31	267,063	257,156	230,659

Kiowa County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Bio-Terrorism Grant	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	7,944
Receipts:	
State and Federal Aid	10,358
Interest on Idle Funds	
Total Receipts	10,358
Resources Available:	18,302
Expenditures:	
Commodities	16,212
Total Expenditures	16,212
Unencumbered Cash Balance Dec 31	2,090

Adopted Budget Hospital Improvements	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	22
Receipts:	
Other Revenue	
Interest on Idle Funds	
Total Receipts	0
Resources Available:	22
Expenditures:	
Capital Outlay	
Total Expenditures	0
Unencumbered Cash Balance Dec 31	22

Kiowa County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Neighborhood Facilities Donations	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	273
Receipts:	
Interest on Idle Funds	
Total Receipts	0
Resources Available:	273
Expenditures:	
Total Expenditures	0
Unencumbered Cash Balance Dec 31	273

Adopted Budget

Prosecuting Attorneys' Training	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	650
Receipts:	
Licenses and Fees	1,877
Interest on Idle Funds	
Total Receipts	1,877
Resources Available:	2,527
Expenditures:	
Contractual Services	1,660
Total Expenditures	1,660
Unencumbered Cash Balance Dec 31	867

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Prosecutors' Trust	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	49,543
Receipts:	
Other Revenue	1,733
Interest on Idle Funds	
Total Receipts	1,733
Resources Available:	51,276
Expenditures:	
Commodities	6,027
Total Expenditures	6,027
Unencumbered Cash Balance Dec 31	45,249

Adopted Budget Register of Deeds Technology	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	24,008
Receipts:	
Licenses and Fees	6,332
Interest on Idle Funds	
Total Receipts	6,332
Resources Available:	30,340
Expenditures:	
Capital Outlay	2,124
Total Expenditures	2,124
Unencumbered Cash Balance Dec 31	28,216

Kiowa County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Hospital - Phillips' Bequest	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	453,399
Receipts:	
Interest on Idle Funds	13,778
Total Receipts	13,778
Resources Available:	467,177
Expenditures:	
Total Expenditures	0
Unencumbered Cash Balance Dec 31	467,177

Adopted Budget Special Law Enforcement Trust	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	126,625
Receipts:	
Forfeitures	15,070
Interest on Idle Funds	
Total Receipts	15,070
Resources Available:	141,695
Expenditures:	
Personnel	1,858
Commodities	38,579
Total Expenditures	40,437
Unencumbered Cash Balance Dec 31	101,258

Kiowa County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Motor Vehicle Operating	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	14,549
Receipts:	
Licenses and Fees	21,393
Interest on Idle Funds	
Total Receipts	21,393
Resources Available:	35,942
Expenditures:	
Personnel	5,235
Contractual	175
Commodities	1,392
Transfer to General	14,549
Total Expenditures	21,351
Unencumbered Cash Balance Dec 31	14,591

Adopted Budget Women, Infants and Children Grant	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	14,850
Receipts:	
State and Federal Aid	108,389
Interest on Idle Funds	
Total Receipts	108,389
Resources Available:	123,239
Expenditures:	
Commodities	110,076
Total Expenditures	110,076
Unencumbered Cash Balance Dec 31	13,163

Kiowa County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Worthless Check	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	217
Receipts:	
Licenses and Fees	360
Interest on Idle Funds	
Total Receipts	360
Resources Available:	577
Expenditures:	
Commodities	350
Total Expenditures	350
Unencumbered Cash Balance Dec 31	227

Adopted Budget Health Insurance	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	119,229
Receipts:	
Premiums	298,513
Use of Money and Property	4,906
Interest on Idle Funds	
Total Receipts	303,419
Resources Available:	422,648
Expenditures:	
Claims Paid	252,643
Total Expenditures	252,643
Unencumbered Cash Balance Dec 31	170,005

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Road Machinery and Equipmen	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	0	25,000	166,500
Receipts:			
Transfer from Road and Bridge	25,000	141,500	0
Interest on Idle Funds			
Total Receipts	25,000	141,500	0
Resources Available:	25,000	166,500	166,500
Expenditures:			
Capital Outlay			166,500
Total Expenditures	0	0	166,500
Unencumbered Cash Balance Dec 31	25,000	166,500	0

Adopted Budget

	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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	0

CONSOLIDATED METHOD FUND PAGE

2008

County Name Kiowa County
Special District Name Rural Fire District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance, Jan. 1	4,619	14,768	11,418
Ad Valorem Tax	87,460	86,481	XXXXXXXXXXXXXX
Delinquent Tax	323		
Motor Vehicle Tax	2,135	2,177	1,822
Recreational Vehicle Tax	38	46	39
16/20M Vehicle Tax	394	270	341
LAVTR			
State and Federal Aid	9,000		
Other	198		
Cancelled Encumbrances	1,005		
Interest on Idle Funds			
Total Receipts	100,553	88,974	2,202
Resources Available:	105,172	103,742	13,620
Expenditures:			
Personnel Services	33,144	34,324	35,354
Contractual	9,251	20,000	20,000
Commodities	33,755	18,000	18,000
Capital Outlay	5,253	20,000	20,000
Grant Expenditures	9,001		
Total Expenditures	90,404	92,324	93,354
Unencumbered Cash Balance, Dec 31	14,768	11,418	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	93,354
		Tax Required	79,734
Delinquency Computation	5.00 %		4,197
	Amount of 2007 Tax to be Levied		83,931

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Act Amt 2007 Levy	Allocation for Year 2008		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	86,481	1,822	39	341
Total	86,481	1,822	39	341

County Treas MVT Estimate 1,822
County Treas RTV Estimate 39
County Treas 16/20M Estimate 341

MVT Factor 0.02107
RVT Factor 0.00045
16/20M Factor 0.00394

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County
will meet on the 6th day of August, 2007, at 10:00 a.m. at the County Administrative Offices 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 Kiowa County Clerk's Office.
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2008 Expenditures and the Amount of 2007 Ad Valorem Tax establish the maximum limits of the 2008 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	2006		2007		Proposed Budget 2008		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2007 Ad Valorem Tax	Est. Tax Rate*
General	3,262,011	27.305	4,034,618	26.031	3,335,018	2,225,335	27.687
Road and Bridge	950,069	8.568	1,241,183	9.672	1,187,783	787,514	9.798
Appraiser	92,901	1.215	99,525	0.523	212,300	213,838	2.660
County Health	216,820	1.066	202,847	0.911	229,150	134,709	1.676
Noxious Weed	146,982	1.317	170,940	1.615	178,081	138,724	1.726
Special Bridge	37,041	1.000	50,000	1.000	433,080	80,376	1.000
Special Road and Bridge	45,163	2.000	150,000	2.000	525,280	160,752	2.000
Bond and Interest			22,753				
Building					1,200,000		
Emergency Equipment Reserve			10,000		799,681		
Emergency 911 Phone Service	8,149		5,000		65,587		
Landfill Closure			5,000		240,628		
Solid Waste	112,824		165,907		173,329		
Bio-Terrorism Grant	16,212						
Hospital Improvements							
Neighborhood Facilities Donations							
Prosecuting Attorneys' Training	1,660						
Prosecutors' Trust	6,027						
Register of Deeds Technology	2,124						
Special Hospital - Phillips' Bequest							
Special Law Enforcement Trust	40,437						
Motor Vehicle Operating	21,351						
Women, Infants and Children Grant	110,076						
Worthless Check	350						
Health Insurance	252,643						
Special Road Machinery and Equipment					166,500		
Totals	5,322,840	42.471	6,157,773	41.752	8,746,417	3,741,248	46.547
Less: Transfers	1,014,549		924,253		260,000		
Net Expenditure	4,308,291		5,233,520		8,486,417		
Total Tax Levied	2,737,141		3,211,969				
Assessed Valuation	64,447,280		77,071,762		80,375,513		

Outstanding Indebtedness,

	2005	2006	2007
January 1,			
G.O. Bonds			0
Other			0
Revenue Bonds			0
Lease Pur. Princ.			0
Total	0	0	0

*Tax rates are expressed in mills

	2006		2007		Proposed Budget 2008		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2007 Ad Valorem Tax	Est. Tax Rate*
Other District Funds							
Rural Fire District	90,404	1.560	92,324	1.256	93,354	83,931	1.166
Total Tax Levied	88,381		86,481				
Assessed Valuation	56,631,240		68,837,585		72,011,581		
Haviland Cemetery District	50,000	5.194	60,000	5.944	60,000	52,858	5.257
Total Tax Levied	44,367		57,069				
Assessed Valuation	8,531,868		9,592,846		10,054,922		
Hillcrest Cemetery District	43,500	2.099	81,900	2.316	81,900	52,876	2.243
Total Tax Levied	41,592		46,688				
Assessed Valuation	19,811,654		20,160,105		23,572,384		
Fairview Cemetery District	52,301	1.748	62,000	1.422	73,000	39,135	1.407
Total Tax Levied	41,088		38,826				
Assessed Valuation	23,480,615		27,286,903		27,813,720		

*Tax rates are expressed in mills

COUNTY RESOLUTION

RESOLUTION NO. 2007-12

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2008 annual budget for Kiowa County.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2008 Kiowa County budget exceed the amount levied to finance the 2007 Kiowa County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Kiowa County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

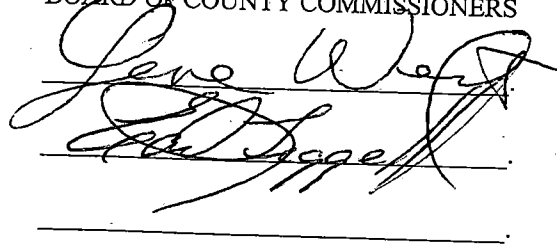
Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2007 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2008 Kiowa County budget.

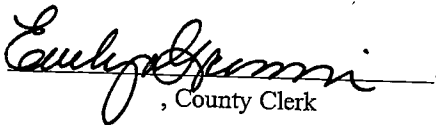
NOW, THEREFORE, BE IT RESOLVED by the Board of Kiowa County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2008 Kiowa County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Kiowa County Commissioners. The date and time of budget hearings with the Board of Kiowa County Commissioners will be published in the Kiowa County Signal. Interested persons can also address questions concerning the budget to the County Clerk's office by calling 723-3366 between the hours of 9:00 a.m. to 4:00 p.m., Monday through Fridays, excluding holidays.

Adopted this 16 day of July, 2007 by the Board of Kiowa County Commissioners.

BOARD OF COUNTY COMMISSIONERS



ATTEST:


County Clerk

(Attach a signed copy to the budget)