Governing Body

#### **CERTIFICATE**

# 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 2009; and
(3) the Amount(s) of 2008 Ad Valorem Tax are within statutory limitations.

				2009 Adopted Budget	
		Page	T- T	Amount of 2008	County Clerk's
Table of Contents:		No.	Expenditures	Ad Valorem Tax	Use Only
Computation to Determine Limit	for 2009	2		<del></del>	
Allocation Veh Taxes, Slider & N		3		•	
Schedule of Transfers		4			
Statement of Indebtedness	_	5		•	
Statement of Lease-Purchases		6			
<u>Fund</u>	K.S.A.	<u> </u>			
General	79-1946	7	3,639,027	2,394,270	
Bond & Interest	10-113	8	122,380	128,499	
Road & Bridge	79-1946	9	1,205,140	861,581	
Appraiser	79-1946	10	193,550	160,023	, .
County Health	19-436	10	230,150	131,450	
Noxious Weed	65-204	11	187,696	162,651	
Special Bridge	2-1318	11	505,890	84,237	
Special Road and Bridge	68-1135	12	731,085	168,476	
<del>,</del>		12		·	
Building	<u> </u>	13	1,550,000		
Equipment Reserve		13	739,673		
Emergency 911 Phone Service		14	67,225		
Landfill Closure		14	276,631		
Special Road Machinery & Equip	ment	15	166,500		
Solid Waste		15	215,653		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	9,830,600	4,091,187	· · · · · · · · · · · · · · · · · · ·
<del></del>		23	9,030,000	4,071,107	
Budget Summary Budget Summary2		23			County Clerk's Use C
Neighborhood Revitalization Reb	a	<del>                                     </del>	Is a Resolution required?	Yes	County Clerk's OSC C
Resolution	rate	24	15 a resolution required?	1 09	November 1st Valuat
icoolulion .		47	<b>.</b>		140vember 18t valuat
State Use Only	7				
Received	Assisted by	: Theresa	Dasenbrock, CPA, CFE		
Reviewed by	-		looper & Dick, LLC		
Follow-up: Yes No	Address	PO Box		<u> </u>	
	_		City, KS 67846		
Attesta	2008		_		2
	2		4		

County Clerk

# **CERTIFICATE (2)**

	•		2009 Adopted Budget			
				2008	County Clerl	c's Use Only
		Page		Amount of	Nov. 1 Final	Computed
<b>Table of Contents:</b>		No.	Expenditures	Ad Valorem	Assess Valuation	Mills Rate
Fund	K.S.A.				,	
Rural Fire District	19-3601	19	113,415	89,328		
Haviland Cemetery District	17-1330	20	85,054	59,222		
Hillcrest Cemetery District	17-1330	21	81,900	56,966		
Fairview Cemetery District	17-1330	22	76,650	62,087		
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Page No.

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# Computation to Determine Limit for 2009

				Amour	it of Levy
1.	Total Tax Levy Amount in 2008 Budget	4	- \$		3,741,248
2.	Debt Service Levy in 2008 Budget	-	\$ -		0
3.	Tax Levy Excluding Debt Service		\$ _		3,741,248
	2008 Valuation Information for Valuation Adjustments:				
4.	New Improvements for 2008: + 1,99	6,447			
5.	Increase in Personal Property for 2008: 5a. Personal Property 2008 + 1,038,683			4	
	5b. Personal Property 2007 - 1,139,338			ä	
	5c. Increase in Personal Property (5a minus 5b)  + (Use Only if >	0)			
6.	Valuation of Property that has Changed in Use during 2008: 74	7,051			
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 2,74	3,498			
8.	Total Estimated Valuation July 1,2008 84,239,190				
9.	Total Valuation less Valuation Adjustment (8 minus 7) 81,49	5,692			·
10.	Factor for Increase (7 divided by 9)  0.	03366			
1,1.	Amount of Increase (10 times 3)	4	- \$ .		125,947
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$		3,867,195
13.	Debt Service Levy in this 2009 Budget		-		128,499
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		-		3,995,694

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

### Allocation of Motor, Recreational, 16/20M Vehicle Taxes & Slider

2008 Budgeted Funds	Budget Tax Levy		Allocation	for Year 2009	
	Amount for 2008	MVT	RVT	16/20M Veh	Slider
General	2,225,335	91,769	1,845	5,919	0
Bond & Interest					
Road & Bridge	787,514	32,476	653	2,095	0
Appraiser	213,838	8,818	177	569	0
County Health	134,709	5,555	112	358	0
Noxious Weed	138,724	5,721	115	369	0
Special Bridge	80,376	3,315	67	214	0
Special Road and Bridge	160,752	6,629	133	428	0
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TOTAL	3,741,248	154,283	3,102	9,952	0

County Treas Motor Vel	nicle Estimate	154,283	<del></del>		
County Treasurers Recre	eational Vehicle Estir	mate	3,102		
County Treasurers 16/20	M Vehicle Estimate			9,952	
County Treasurers Slide	r Estimate				0
Motor Vehicle Factor		0.04124	_ <del></del>		
	Recreational Vehic	le Factor	0.00083	, -	
		16/20M Vehic	ele Factor	0.00266	
			Slider Factor		0.00000

revised 8/06/07

# Schedule of Transfers

Fund	Fund	Actual	Current	Proposed	Transfers
Transferred	Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2007	2008	2009	Statute
General	Equipment Reserve	125,000	125,000	-	19-119
General	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	Long Term Recovery	76,890	-	-	Grant match
General	Building	950,000	-	-	12-1737
Road and Bridge	Special Road & Bridge	75,000	-		19-119
Road and Bridge	Special Road Mach & Equip	141,500	-	-	19-119
Road and Bridge	Long Term Recovery	1,969	-	-	Grant match
Motor Vehicle Operating	General	14,591	25,050	-	8-145
Bond and Interest	General	15,017	-	<u>-</u>	10-113
Solid Waste	Long Term Recovery	31,467	-	-	Grant match
	Total	1,566,434	285,050	60,000	
	Adjustments		25,050	0	
	Adjusted Totals	1,566,434	260,000	60,000	

Note: Adjustments are only required if the transfer expenditure <u>is not</u> shown in the Budget Summary total.

### STATEMENT OF INDEBTEDNESS

	Date	Date	Interest	I	Beginning Amoun	t		Amou	ınt Due	Amou	int Due
•	of	of	Rate	Amount	Outstanding	Date	e Due	20	08	20	09
Type of Debt	Issue	Retiremen	%	Issued	Jan 1,2008	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008 - Courthouse	8/1/08	8/1/33	4.65	300,000	0	8/1	8/1	0	0	13,950	6,595
Series 2008 - R&B		8/1/33	4.65	300,000	0	8/1	8/1	0	0	13,950	6,595
Series 2008 - Jail		8/1/33	4.65	300,000	0	8/1	8/1	0	0	13,950	6,595
Series 2008 - Library		8/1/33	4.65	300,000	0	8/1	8/1	0	0	13,950	6,595
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		<u> </u>	<del></del>								
Total G.O. Bonds					. 0			0	0	55,800	26,380
Revenue Bonds:					`				-		*
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Total Revenue Bonds					0			0	0	0	0
Other:		Ĭ Ĭ									
FEMA Community											
Disaster Loan	7/31/07	10/18/12	4.00	1,028,333	0			0	0	0	0
										-	
					<u> </u>					<u> </u>	
Total Other					. 0			0	0	0	0
Total Indebtedness		<del> </del>			0		<del>                                     </del>	0		55,800	
1 otal indepteaness	l	<u>l</u>			U			U	<u> </u>	55,800	26,380

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

/	Ti Ti			Total			
		Term of	Interest	Amount	Principal	Payments	Payments
	Contract	Contract	Rate	Financed	Balance On	Due	Due
Item Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2008	2008	2009
Caterpillar	12/13/2007	24	5.02	20,442	20,442	10,784	10,785
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Totals					20,442	10,784	10,785

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

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# FUND PAGE - GENERAL

FUND PAGE - GENERAL			
Adopted Budget	Prior Year Actual	Current Year Estimate	
General	2007	2008	2009
Unencumbered Cash Balance Jan 1	2,313,193	1,156,281	638,093
Receipts:	<del>-   </del>		
Ad Valorem Tax	1,969,487	2,225,335	xxxxxxxxxxxxxxxx
Delinquent Tax	10,405		
Motor Vehicle Tax	101,082	79,400	91,769
Recreational Vehicle Tax	2,546	1,535	1,845
16/20M Vehicle Tax	8,902	6,366	5,919
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider	*		0
Mineral Production Tax	45,812	30,000	30,000
Local Alcoholic Liquor		<u> </u>	
In Lieu of Taxes (IRB)			
Interest on Taxes	19,924	10,000	10,000
Local Sales Tax	290,285	155,000	155,000
Law Contract	44,983	49,144	49,144
Mortgage Registration Fees	33,492	12,000	12,000
Sheriff Fees	1,589	5,000	5,000
Officers' Fees	46,783	15,000	15,000
Dept of Commerce wage reimbursement - LTR		98,000	240,000
Transfer from Treasurer's Motor Vehicle	14,591	25,050	· · · · · · · · · · · · · · · · · · ·
Close-out of Bond & Interest Fund	15,017		
PY Cancelled Encumbrances	22,212		
	4		
		- d	
Interest on Idle Funds	410,445	60,000	60,000
Miscellaneous	46,812	45,000	45,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,084,366	2,816,830	720,677
Resources Available:	5,397,559	3,973,111	1,358,770

### **FUND PAGE - GENERAL**

FUND PAGE - GENERAL		,	
Adopted Budget	Prior Year Actual	Current Year Estimate	
General	2007	2008	2009
Resources Available:	5,397,559	3,973,111	1,358,770
Expenditures:			
General Administration	311,404	278,796	279,540
County Commission	151,211	180,914	182,066
County Clerk	76,510	75,513	77,477
County Treasurer	78,432	84,119	86,223
Register of Deeds	53,062	57,236	56,258
Direct Election	53,461	31,871	32,257
Employee Benefits	726,643	844,174	961,204
Neighborhood Facility	7,006	22,760	25,639
Other Agencies	125,919	129,800	143,300
Other Agencies	161,500	140,752	171,642
County Attorney	76,645	69,746	71,545
Sheriff	547,611	636,875	659,541
District Court	77,695	77,800	80,035
Emergency Operations Center	154,944	255,300	492,500
Other Agencies	190,941	166,500	181,500
Other Agencies	161,404	22,862	8,300
Transfers	1,286,890	260,000	60,000
Additional Capital Outlay	0	0	0
Commons Media Center	0	. 0	70,000
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Subtotal	4,241,278	3,335,018	3,639,027
4			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	4,241,278	3,335,018	3,639,027
Unencumbered Cash Balance Dec 31	1,156,281		xxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 4,045,618		-Appropriated Balance	
Violation of Budget Law for 2007: Yes	Total Expenditures	/Non-Appropriated Bal	3,639,027
Possible Cash Violation for 2007:	* * * * * * * * * * * * * * * * * * * *	Tax Required	2,280,257
Delinqueno	cy Computation % Rate	5.000%	114,013
	Amount of	2008 Ad Valorem Tax	2,394,270

FUND PAGE - GENERAL DETAI		C Vara Fatimata	Dramaged Dudget Veer
Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year 2009
General Fund - Detail Expend	2007	2008	2009
Expenditures:			
General Administration			25.540
Salaries	37,442	24,796	25,540
Contractual	133,287	150,000	150,000
Commodities	128,443	14,000	14,000
Capital Outlay	12,232	90,000	90,000
Total	311,404	278,796	279,540
County Commission			
Salaries	36,000	38,414	39,566
Contractual	89,251	113,500	113,500
Commodities	1,421	19,000	19,000
Capital Outlay	24,539	10,000	10,000
Total	151,211	180,914	182,066
County Clerk			
Salaries	67,888	65,463	67,427
Contractual	3,510	4,750	4,750
Commodities	2,477	3,300	3,300
Capital Outlay	2,635	2,000	2,000
Total	76,510	75,513	77,477
County Treasurer			
Salaries	68,267	70,119	72,223
Contractual	3,709	7,900	7,900
Commodities	6,293	6,100	6,100
Capital Outlay	163		(
Total	78,432	84,119	86,223
Register of Deeds			
Salaries	45,615	46,236	44,928
Contractual	5,859	<del>                                  </del>	4,120
Commodities	1,400	3,000	3,090
Capital Outlay	188	4,000	4,120
Total	53,062	57,236	56,258
Direct Election	33,002	31,230	50,23
	6,735	12,871	13,257
Salaries	0,733	15,000	10,000
Contractual	6,726	0	5,000
Commodities	40,000		4,000
Capital Outlay	53,461	31,871	32,25
Total Total	33,401	31,071	32,23
Employee Benefits	552 722	612,000	704,000
Health Insurance	553,722		
KPERS	59,886	<del></del>	104,431
FICA	109,975	<del></del>	142,27
Unemployment	3,060		10,500
Total	726,643	844,174	961,204
Neighborhood Facility		0.550	2 (2)
Salaries	737		2,639
Contractual	4,599		9,50
Commodities	428		1,000
Capital Outlay	1,242		12,500
Total	7,006	22,760	25,639
			*****
Total - Page 7b	1,457,729	1,575,383	1,700,664

Page 7b

TRUST	DACE	GENERAL	
HIDID	PALT.	· C+ENEKAI	,

Adopted Budget	Prior Year Actual	Current Year Estimate	1 -
General Fund - Detail Expend	2007	2008	2009
Expenditures:	· · · · · · · · · · · · · · · · · · ·		
Other Agencies			100 200
Agricultural Extension	97,519	100,300	109,300
Conservation District	10,000	10,500	13,000
County Fair	16,000	16,500	18,500
Historical Records	2,400	2,500	2,500
Total	125,919	129,800	143,300
Other Agencies			
Library	65,000	68,480	70,370
Services for the Elderly	96,500	50,272	50,272
Swimming Pool		22,000	11,000
Economic Development			40,000
Total	161,500	140,752	171,642
County Attorney			
Salaries	61,050	60,141	61,945
Contractual	5,600	4,800	4,800
Commodities	9,429	3,805	3,800
Capital Outlay	566	1,000	1,000
Total	76,645	69,746	71,545
Sheriff			
Salaries	414,932	488,875	503,541
Contractual	56,637	92,000	98,000
Commodities	62,714	40,000	48,000
Capital Outlay	13,328	16,000	10,000
Total	547,611	636,875	659,541
District Court			
Salaries	0.	40,563	39,860
Contractual	19,322	24,450	26,110
Commodities	57,463	6,902	7,180
Capital Outlay	910	5,885	6,885
Total	77,695	77,800	80,035
Emergency Operations Center			
Salaries	106,335	228,800	480,000
Contractual	17,602	8,000	3,500
Commodities	16,970	8,500	4,000
Capital Outlay	14,037	10,000	5,000
Total	154,944	255,300	492,500
Other Agencies			
Weather Tower	2,735	2,500	2,500
Ambulance	149,206	125,000	140,000
Mental Rehabilitation	5,000	5,000	5,000
Mental Health	34,000	34,000	34,000
Total	190,941	166,500	181,500
Other Agencies			
Other Agencies	161,404	8,300	8,300
Other cost of living adjustments		14,562	
Total	161,404	22,862	8,300
Total - Page7c	1,496,659	1,499,635	1,808,363

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2007	Current Year Estimate	Proposed Budget Year 2009
General Fund - Detail Expend	2007	2008	2009
Expenditures: Transfers			
To Equipment Reserve	125,000	125,000	0
To Equipment Reserve - Ambulance	75,000	75,000	0
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	30,000	30,000	30,000
Transfer to Long Term Recovery for Local Match	76,890	50,000	30,000
Transfer to Building Fund	950,000		
Total	1,286,890	260,000	60,000
Additional Capital Outlay			
Capital Outlay			
•			
Total	0	0	0
Commons Media Center			
Salaries			20,000
Contractual			30,000
Commodities			20,000
Capital Outlay - Broadcast Trailer	-		0
Total	0	0	70,000
Total	0	0	0
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Total	0	0	0
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Total - Page7d	1,286,890	260,000	130,000

FUND PAGE - GENERAL
Adopted Budget

General Fund - Detail Expend	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Expenditures:			
Total	0	0	· (
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Total	)· 0	. 0	
Total - Page7e	0	0	

**FUND PAGE - GENERAL** 

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Expenditures:			
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<b>Fotal</b>	0	0	C
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Total Total	0	0	0
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Total - Page 7f	0	0	C
Total - Page7b	1,457,729	1,575,383	1,700,664
	· · · · · · · · · · · · · · · · · · ·		
Total - Page 7c	1,496,659	1,499,635	1,808,363
Total Page7d	1 206 900	260,000	120.000
Total - Page7d	1,286,890	260,000	130,000
Total - Page7e	0	9 0	0
			· · · · · · · · · · · · · · · · · · ·
Total Detail Expenditures**	4,241,278	3,335,018	3,639,027

<sup>\*\*</sup> Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

2009

### **FUND PAGE**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Bond & Interest	2007	2008	2009
Unencumbered Cash Balance Jan 1	14,879	0	<del></del>
Receipts:	1,,577	<u></u>	
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	138		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	<u> </u>		
		<u> </u>	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
	120		0
Total Receipts	138	0	
Resources Available:	15,017	0	0
Expenditures:			26 200
Principal			26,380
Interest			55,800
Close-out fund balance to General	15,017		200
Fees			200
Cash Basis Reserve		,	40,000
			ļ
	<del></del>		
			<u> </u>
***			
Neighborhood Revitalization Rebate			
Miscellaneous		· · · · · · · · · · · · · · · · · · ·	
Does miscellaneous exceed 10% of Total Expenditure			_
Total Expenditures	15,017	, 0	<del> </del>
Unencumbered Cash Balance Dec 31	0		xxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 22,753		on-Appropriated Balance	
Violation of Budget Law for 2007:	Total Expenditure	es/Non-Appropriated Bal	
Possible Cash Violation for 2007:		Tax Required	122,380
Delinquen	cy Computation % Rate	5.000%	6,119
1	Amount o	f 2008 Ad Valorem Tax	128,499

Page No.

# FUND PAGE - Road

Adopted Budget	Prior Year Actual	Current Vear Estimate	Proposed Budget Year
Road & Bridge	2007	2008	2009
Unencumbered Cash Balance Jan 1	269,745	135,198	
Receipts:	200,143	155,170	30,373
Ad Valorem Tax	737,809	787.514	xxxxxxxxxxxxxxx
Delinquent Tax	3,388		
Motor Vehicle Tax	31,829	29,502	32,476
Recreational Vehicle Tax	807	570	653
16/20M Vehicle Tax	2,887	2,365	2,095
Slider			0
	4		
Special City and County	288,520	289,209	292,788
PY Cancelled Encumbrances	11,017		
		· · · · · · · · · · · · · · · · · · ·	
	<del> </del>	·	
	<del>                                     </del>		
		<u></u>	7
			·-··
:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,076,257	1,109,160	328,012
Resources Available:	1,346,002	1,244,358	384,587

FILE	NΠ	PΔ	CE	- 1R	OAD	•
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Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Road & Bridge	2007	2008	2009
Resources Available:	1,346,002	1,244,358	384,587
Expenditures from detail page:			
Public Works	992,335	1,187,783	1,205,140
Transfers	218,469	0	0
	0.	0	0
	0	0	0
	0	0	. 0
	0	0	. 0
Subtotal	1,210,804	1,187,783	1,205,140
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	1,210,804	1,187,783	1,205,140
Unencumbered Cash Balance Dec 31	135,198	56,575	xxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 1,241,183	No	n-Appropriated Balance	
Violation of Budget Law for 2007:	Total Expenditure	s/Non-Appropriated Bal	1,205,140
Possible Cash Violation for 2007:		Tax Required	820,553
Delinquen	cy Computation % Rate	5.000%	41,028
	Aoumt o	of 2008 Ad Valorem Tax	861,581

Page No. 9a

FUND PAGE - ROAD DETAIL

FUND PAGE - ROAD DETAIL			
Adopted Budget	Prior Year Actual .	Current Year Estimate	Proposed Budget Year
Road & Bridge Fund - Detail	2007	2008	2009
Expenditures:			
Public Works			
Salaries	431,111	578,583	595,940
Contractual	109,979	139,500	139,500
Commodities	223,619	396,000	396,000
Capital Outlay	227,626	73,700	73,700
Total	992,335	1,187,783	1,205,140
Transfers			
Transfer to Special Road & Bridge	75,000		
Transfer to Special Road Mach & Equip	141,500		
Transfer to Long Term Recovery	1,969		
Capital Outlay			
Total	218,469	. 0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
			1
			<u> </u>
A-			
Total	0	0	0
Total Detail Expenditures**	1,210,804	1,187,783	1,205,140
			-,,-

<sup>\*\*</sup> Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Page No.9b

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Appraiser	2007	2008	2009
Unencumbered Cash Balance Jan 1	62,486	28,292	31,583
Receipts:			
Ad Valorem Tax	56,380	213,838	xxxxxxxxxxxxxxxx
Delinquent Tax	475		
Motor Vehicle Tax	4,523	1,594	8,818
Recreational Vehicle Tax	115	31	177
16/20 M Vehicle Tax	411	128	569
Slider			0
Interest on Idle Funds			
Miscellaneous	1,268	·	
Does miscellaneous exceed 10% of Total Receipts		·	
Total Receipts	63,172	215,591	9,564
Resources Available:	125,658	243,883	41,147
Expenditures:			
Personnel Services	53,379	95,000	97,850
Contractual	13,565	23,100	18,000
Commodities	18,686	16,200	18,700
Capital Outlay	11,736	9,000	9,000
GIS Personnel Services		25,000	25,000
GIS Other		44,000	25,000
Neighborhood Revitalization Rebate	<del></del>		
Miscellaneous	<del>                                     </del>		
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	97,366	212,300	193,550
Unencumbered Cash Balance Dec 31	28,292		xxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 99,525		on-Appropriated Balance	
Violation of Budget Law for 2007:	The second secon	s/Non-Appropriated Bal	193,550
Possible Cash Violation for 2007:	Total Expellation	Tax Required	152,403
	ency Computation % Rate	5.000%	7,620
Dennqu	•	of 2008 Ad Valorem Tax	160,023
	Amount	n 2006 Au valoicili Tax	100,023

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
County Health	2007	2008	2009
Unencumbered Cash Balance Jan 1	88,646	73,921	68,535
Receipts:			
Ad Valorem Tax	68,848	134,709	xxxxxxxxxxxxxx
Delinquent Tax	373		
Motor Vehicle Tax	3,748	2,778	5,555
Recreational Vehicle Tax	96	54	112
16/20 M Vehicle Tax	309	223	358
Slider			0
State and Federal Aid	24,787	36,000	15,000
Licenses and Fees	50,387	50,000	15,400
Interest on Idle Funds			
Miscellaneous	320		
Does miscellaneous exceed 10% of Total Receipts	***		
Total Receipts	148,868	223,764	36,425
Resources Available:	237,514	297,685	104,960
Expenditures:			
Personnel Services	91,942	102,000	82,500
Contractual	23,658	27,150	47,650
Commodities	46,478	50,000	50,000
Capital Outlay	1,515	50,000	50,000
Neighborhood Revitalization Rebate			
Miscellaneous			<del> </del>
Does miscellaneous exceed 10% of Total Expenditure	,		
Total Expenditures	163,593	229,150	230,150
Unencumbered Cash Balance Dec 31	73,921	·	XXXXXXXXXXXXXXXXXX
2007 Budget Authority Limited Amount: 202,847	<del></del>	on-Appropriated Balance	
Violation of Budget Law for 2007:	•	s/Non-Appropriated Bal	230,150
Possible Cash Violation for 2007:	Total Expenditure	Tax Required	

-2713 if 3%

6,260

Delinquency Computation % Rate

5.000%

Amount of 2008 Ad Valorem Tax

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Voxious Weed	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Jnencumbered Cash Balance Jan 1	2,914	5,527	1,585
eceipts:			
d Valorem Tax	122,051	138,724	xxxxxxxxxxxxxx
elinquent Tax	569	-	
otor Vehicle Tax	5,163	4,925	5,721
ecreational Vehicle Tax	130	95	115
i/20 M Vehicle Tax	508	395	369
ider			0
nemical Sales	27,517	30,000	25,000
ionnour oures		50,000	
terest on Idle Funds			
	<del></del>	<del></del>	
liscellaneous			
bes miscellaneous exceed 10% of Total Receipts	455.000	151 100	21 207
otal Receipts	155,938		31,205
esources Available:	158,852	179,666	32,790
xpenditures:			
ersonnel Services	43,943	47,231	54,976
ontractual	10,214	23,850	6,000
ommodities	89,149		<del></del>
apital Outlay	10,019	15.,500	1=0,120
ipius Cusus	10,015		· · · · -
7.11.1.1 D. (1.1)	<del></del>		
eighborhood Revitalization Rebate			
fiscellaneous			
oes miscellaneous exceed 10% of Total Expenditure			
otal Expenditures	153,325	178,081	187,696
nencumbered Cash Balance Dec 31	5,527	1,585	xxxxxxxxxxxxxxx
007 Budget Authority Limited Amount: 180,940	No	n-Appropriated Balance	
Violation of Budget Law for 2007:		es/Non-Appropriated Ba	
Possible Cash Violation for 2007:	Total Bripananai	Tax Required	
	acy Computation % Rate	•	7,745
Demiquen	•		
1 . 15 1 .	Amount o	of 2008 Ad Valorem Tax	162,651
dopted Budget	<del></del>		
	Prior Year Actual		Proposed Budget Year
pecial Bridge	2007	2008	2009
nencumbered Cash Balance Jan 1	324,447	388,402	422,068
eceipts:			
d Valorem Tax	75,574	80,376	xxxxxxxxxxxxxxx
elinquent Tax	313		
otor Vehicle Tax	3,327	2,992	3,315
ecreational Vehicle Tax	86	58	67
<del></del>			
6/20 M Vehicle Tax	245	240	214
ider			0
terest on Idle Funds			
liscellaneous			
oes miscellaneous exceed 10% of Total Receipts		,	
otal Receipts	79,545	83,666	3,596
esources Available:	403,992		,
xpenditures:	703,772	7,2,000	723,007
·		<del></del> -	
ersonnel Services	32.20		
ontractual	15,590	50,000	150,000
ommodities			
apital Outlay			355,890
eighborhood Revitalization Rebate			
iscellaneous			
	The state of the s	#A 444	#0# 000
oes miscellaneous exceed 10% of Total Expenditure			505,890
oes miscellaneous exceed 10% of Total Expenditure otal Expenditures	15,590		-
oes miscellaneous exceed 10% of Total Expenditure otal Expenditures nencumbered Cash Balance Dec 31	15,590 388,402		xxxxxxxxxxxxxxxx
oes miscellaneous exceed 10% of Total Expenditure otal Expenditures	388,402		
oes miscellaneous exceed 10% of Total Expenditure otal Expenditures mencumbered Cash Balance Dec 31 2007 Budget Authority Limited Amount: 388,335	388,402 No	422,068 on-Appropriated Balance	
oes miscellaneous exceed 10% of Total Expenditure otal Expenditures mencumbered Cash Balance Dec 31 2007 Budget Authority Limited Amount: 388,335 Violation of Budget Law for 2007:	388,402 No	422,068 on-Appropriated Balance es/Non-Appropriated Ba	505,890
pes miscellaneous exceed 10% of Total Expenditure otal Expenditures nencumbered Cash Balance Dec 31 007 Budget Authority Limited Amount: 388,335 Violation of Budget Law for 2007: Possible Cash Violation for 2007:	388,402 No	422,068 on-Appropriated Balance es/Non-Appropriated Ba Tax Required	505,890

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year	1
Special Road and Bridge	2007	2008	2009	l
Unencumbered Cash Balance Jan 1	357,984	496,108	563,442	1
Receipts:				]
Ad Valorem Tax	151,147	160,752	xxxxxxxxxxxxxxxxx	}
Delinquent Tax	626			
Motor Vehicle Tax	6,655	5,986	6,629	
Recreational Vehicle Tax	172	116	133	
16/20 M Vehicle Tax	489	480	428	
Slider			0	
Reimbursed Expenses	11,612			ŀ
Transfers from Road & Bridge	75,000	0	0	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts	245,701	167,334		1
Resources Available:	603,685	663,442	570,632	ŀ
Expenditures:				į ·
Personnel Services				}
Contractual				j
Commodities	97,962		· · · · · · · · · · · · · · · · · · ·	4
Capital Outlay	9,615		581,085	3100 if 3%
				]
Neighborhood Revitalization Rebate				]
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditure	<u></u>			
Total Expenditures	107,577		<del></del>	4
Unencumbered Cash Balance Dec 31	496,108		xxxxxxxxxxxxxxxx	
2007 Budget Authority Limited Amount: 405,600		on-Appropriated Balance		]
Violation of Budget Law for 2007:	Total Expenditure	es/Non-Appropriated Ba		4
Possible Cash Violation for 2007:		Tax Required		4
Delinquer	ncy Computation % Rate		8,023	4
	Amount of	of 2008 Ad Valorem Tax	168,476	•

Adopted Budget	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	2007	2000	2009
Receipts:		<del>                                     </del>	·
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			<del></del>
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts		0	(
Resources Available:	C	0	(
Expenditures:			
			-
			, , , , , , , , , , , , , , , , , , , ,
Neighborhood Revitalization Rebate		ä	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures		0	(
Unencumbered Cash Balance Dec 31			xxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 0		on-Appropriated Balance	
Violation of Budget Law for 2007:	Total Expenditu	res/Non-Appropriated Ba	
Possible Cash Violation for 2007:		Tax Required	
Delinque	ncy Computation % Rat	e 5.000%	(

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Building	2007	2008	2009
Unencumbered Cash Balance Jan 1	700,000	1,650,000	1,550,000
Receipts:			
Transfer from General	950,000	0	0
Interest on Idle Funds			
Miscellaneous		n.u.	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	950,000		0
Resources Available:	1,650,000	1,650,000	1,550,000
Expenditures:			· · · · · · · · · · · · · · · · · · ·
Capital Outlay	·	100,000	1,550,000
	· ·		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure	•		
Total Expenditures	0	100,000	
Unencumbered Cash Balance Dec 31	1,650,000	1,550,000	. 0

2007 Budget Authority Limited Amount: 1,200,000

Violation of Budget Law for 2007: Possible Cash Violation for 2007:

Adopted Budget

· · · · · · · · · · · · · · · · · · ·	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Equipment Reserve	2007	2008	2009
Unencumbered Cash Balance Jan 1	409,681	609,673	739,673
Receipts:			
Transfer from General	125,000	125,000	0
Transfer from General	75,000	75,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	200,000	200,000	0
Resources Available:	609,681	809,673	739,673
Expenditures:			
Capital Outlay - General			565,000
Capital Outlay - Ambulance		60,000	90,000
Capital Outlay - Road & Bridge			60,000
Capital Outlay - Other	8	10,000	23,923
Capital Outlay - Noxious Weed			750
Miscellaneous		8	
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	8	70,000	739,673
Unencumbered Cash Balance Dec 31	609,673		
2007 Budget Authority Limited Amount: 598 931			·

2007 Budget Authority Limited Amount: 598,931

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Emergency 911 Phone Service	2007	2008	2009
Unencumbered Cash Balance Jan 1	30,587	28,225	47,225
Receipts:			
911 Charges	18,134	20,000	20,000
Grants	87,626		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	105,760	20,000	
Resources Available:	136,347	48,225	67,225
Expenditures:		_	
Contractual	108,122	1,000	67,225
,			
	······		
8			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	108,122	1,000	67,225
Unencumbered Cash Balance Dec 31	28,225	47,225	0

2007 Budget Authority Limited Amount: 136,570

Violation of Budget Law for 2007: Possible Cash Violation for 2007:

### Adopted Budget

raopica Buagot	Prior Year Actual	Current Year Estimate	Proposed Budget Year
, , , , , , , , , , , , , , , , , , ,		2008	2009
Landfill Closure	2007	_,,,,	
Unencumbered Cash Balance Jan 1	185,628	220,631	246,631
Receipts:			
Transfer from General	30,000	30,000	30,000
Fees	9,609		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	39,609	30,000	30,000
Resources Available:	225,237	250,631	276,631
Expenditures:			
Contractual Services	4,606	4,000	276,631
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	4,606	4,000	276,631
Unencumbered Cash Balance Dec 31	220,631	246,631	0

2007 Budget Authority Limited Amount: 200,383

Violation of Budget Law for 2007: Possible Cash Violation for 2007:

#### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Road Machinery & Equipment	2007	2008	2009
Unencumbered Cash Balance Jan 1	25,000	166,500	166,500
Receipts:			
Transfer from Road & Bridge	141,500	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	141,500	0	0
Resources Available:	166,500	166,500	166,500
Expenditures:			
Capital Outlay			166,500
·			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	166,500
Unencumbered Cash Balance Dec 31	166,500	166,500	0

2007 Budget Authority Limited Amount: Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

#### Adopted Budget

Adopted Badget			
	Prior Year Actual	Current Year Estimate	
Solid Waste	2007	2008	2009
Unencumbered Cash Balance Jan 1	267,063	284,852	267,523
Receipts:			
User Fees	137,960	36,000	36,000
Special Assessments		90,000	90,000
Transfers from General	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	167,960	156,000	156,000
Resources Available:	435,023	440,852	423,523
Expenditures:			
Salaries	69,774	84,129	86,653
Contractual	32,987	51,000	65,000
Commodities	14,563	18,200	40,000
Capital Outlay	1,380	20,000	24,000
Transfers to Long Term Recovery	31,467		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	150,171		
Unencumbered Cash Balance Dec 31	284,852	267,523	207,870

2007 Budget Authority Limited Amount: 165,907

Violation of Budget Law for 2007: Possible Cash Violation for 2007:

# NON-BUDGETED FUNDS (A)

2009

(Only the actual budget year shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:	·	(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bio-Terrorism	Grant	Hospital Improv	ements	Long Term Re	covery	Neighborhood Facilit	es Donations	Pandemic Flu	Grant	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,090	Cash Balance Jan 1	22	Cash Balance Jan 1	0	Cash Balance Jan 1	273	Cash Balance Jan 1	0	2,385
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	11,721			State & Federal Aid	687,392.			State & Federal Aid	8,018	
		· .		Insurance Proceeds	5,388,767					
		,		Transfers in	110,326					
:				Other	50	-				
							,			
										9
Total Receipts	11,721	Total Receipts	0	Total Receipts	6,186,535	Total Receipts	0	Total Receipts	8,018	6,206,274
Resources Available:	13,811	Resources Available:	- 22	Resources Available:	6,186,535	Resources Available:	273	Resources Available:	8,018	6,208,659
Expenditures:	·	Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	4,365	Contractual	22	Recovery Projects	2,163,246			Commodities	5,339	
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		11								
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- A - A								<del> </del>		
Total Expenditures	4,365	Total Expenditures	22	Total Expenditures	2,163,246	Total Expenditures	0	Total Expenditures	5,339	2,172,972
Cash Balance Dec 31	9,446	Cash Balance Dec 31	0	Cash Balance Dec 31	4,023,289	Cash Balance Dec 31	273	Cash Balance Dec 31	2,679	4,035,687
		•		,		•				4,035,687

\*\*Note: These two block figures should agree.

# NON-BUDGETED FUNDS (B)

2009

(Only the actual budget year shown)

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Prosecuting Attorneys' Training Prosecutors' Trust Register of Deeds Technology Special Hospital - Phillips' Bequest Special Law Enforcement Trust

	cement Trust	Special Law Enfor	llips' Bequest	Special Hospital - Phi	fechnology	Register of Deeds 7	Trust	Prosecutors'	s' Training	Prosecuting Attorney
Total		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered
642,767	101,258	Cash Balance Jan 1	467,177	Cash Balance Jan 1	28,216	Cash Balance Jan 1	45,249	Cash Balance Jan 1	867	Cash Balance Jan 1
		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:
	197	Other	21,023	Interest Income	9,683	Licenses & Fees			1,333	Licenses & Fees
:										
		·								
										* *
i	,								·	
	,									
32,236	197	Total Receipts	21,023	Total Receipts	9,683	Total Receipts	0	Total Receipts	1,333	otal Receipts
675,003	101,455	Resources Available:	488,200	Resources Available:	37,899	Resources Available:	45,249	Resources Available:	2,200	Resources Available:
		Expenditures:		Expenditures:		Expenditures:	<u> </u>	Expenditures:		Expenditures:
	2,734	Personnel			1,038	Capital Outlay	5,438	Commodities	1,731	Contractual
	63,672	Commodities								
								,		
									•	
74,613	66,406	Total Expenditures	0	Total Expenditures	1,038	Total Expenditures	5,438	Total Expenditures	1,731	Total Expenditures
600,390	35,049	Cash Balance Dec 31	488,200	Cash Balance Dec 31	36,861	Cash Balance Dec 31	39,811	Cash Balance Dec 31	469	Cash Balance Dec 31
600,390		•		•		*	·			

\*\*Note: These two block figures should agree.

### NON-BUDGETED FUNDS (C)

2009

144,184

(Only the actual budget year shown)

Non-Budgeted Funds	s-C								
(1) Fund Name:	(2) Fund Name		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	·	
Motor Vehicle Operating	Women, Infants and	Children Grant	Worthless Cl	neck	Health Insura	ınce			
Unencumbered	Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,591 Cash Balance Jan 1	13,163	Cash Balance Jan 1	227	Cash Balance Jan 1	170,005	Cash Balance Jan 1		197,986
Receipts:	Receipts:		Receipts:		Receipts:		Receipts:	.,	
Licenses & Fees	32,053 State & Federal Aid	158,608	Licenses & Fees	170	Premiums	550,804			
					Interest Income	1,490			
				<del></del>					
									•
	<del></del>								
		1							
Total Receipts	32,053 Total Receipts	158,608	Total Receipts	170	Total Receipts	552,294	Total Receipts	-0	743,125
Resources Available:	46,644 Resources Available:	171,771	Resources Available:	397	Resources Available:	722,299	Resources Available:	0	941,111
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	5,550 Commodities	114,100	Commodities	157	Claims Paid	661,076			
Contractual	554								
Commodities	899								
Transfers out	14,591								
		1							
	· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·				
		1							¥
Total Expenditures	21,594 Total Expenditures	114,100	Total Expenditures	157	Total Expenditures	661,076	Total Expenditures	0	796,927

\*\*Note: These two block figures should agree.

61,223 Cash Balance Dec 31

57,671 Cash Balance Dec 31

240 Cash Balance Dec 31

Cash Balance Dec 31

25,050 Cash Balance Dec 31

#### CONSOLIDATED METHOD FUND PAGE

2009

113,415

85,074

4,254

89,328

County Name

Special District Name

Kiowa County Rural Fire District

FUND PAGE

FUND PAGE			
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2007	Estimate 2008	Year 2009
Unencumbered Cash Balance, Jan. 1	14,768	33,424	26,203
Ad Valorem Tax	85,315	83,931	xxxxxxxxxxxx
Delinquent Tax	273		
Motor Vehicle Tax	2,209	1,822	1,809
Recreational Vehicle Tax	73	39	55
16/20M Vehicle Tax	278	341	274
LAVTR			
Slider			
State and Federal Aid	1,512		
Other			
PY Cancelled Encumbrances	21,320		
Interest on Idle Funds			
Total Receipts	110,980	86,133	2,138
Resources Available:	125,748	119,557	28,341
Expenditures:	*		
Personnel Services	21,024	35,354	36,415
Contractual	14,539	20,000	20,000
Commodities	50,201	18,000	27,000
Capital Outlay	6,560	20,000	30,000
Total Expenditures	92,324	93,354	113,415
Unencumbered Cash Balance, Dec 31	33,424	26,203	xxxxxxxxxxxx
	Non-App	propriated Balance	

Total Expenditures and Non-Appropriated Balance

Amount of 2008 Ad Valorem Tax

Tax Required 5.00%

	ALL	OCATION OF MV	T, RVT, and 16/2	OM Vehicle Ta	×.	
			Allocation for Year 2009			
Budgeted	l Fund	Amount Levy	MVT	RVT	16/20M Veh	
Names		for 2008	Alloc	Alloc	Alloc	
General	Jaj"	83,931	1,809	55	274	
Total		83,931	1,809	55	274	

Delinquency Computation % Rate

1,809 County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate 274

> MVT Factor 0.02155 RVT Factor 0.00066 16/20M Factor 0.00326

Kiowa County Rural Fire District

### Computation to Determine Limit for 2009

	ž.		Amount of Levy
1.	Tax Levy Amount in 2008 Budget	+ \$	83,931
2.	Debt Service Levy in 2008 Budget	- \$	0
3.	Tax Levy Excluding Debt Service	\$	83,931
	2008 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2008: + 65	54,647	
5.	Increase in Personal Property for 2008:		
	5a. Personal Property 2008 + 682,852		
	5b. Personal Property 2007 - 663,837		
	- Mereuse in a stoomar a report y	19,015	
	(Use Only if $> 0$	1)	
6.	Valuation of Property that has Changed in Use during 2008		
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	73,662	
8.	Total Estimated Valuation July 1,2008 77,267,731		
9.	Total Valuation less Valuation Adjustment (8 minus 7) 76,59	04,069	
10.	Factor for Increase (7 divided by 9) 0.	00880	
11.	Amount of Increase (10 times 3)	+ \$	738
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	84,669
13.	Debt Service Levy in this 2009 Budget	9	0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		84,669

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Page No.

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#### CONSOLIDATED METHOD FUND PAGE

County Name

Kiowa County

Special District Name

Haviland Cemetery District

FUND PAGE

FUNDIAGE			
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2007	Estimate 2008	Year 2009
Unencumbered Cash Balance, Jan. 1	4,656	26,929	24,216
Ad Valorem Tax	54,568	52,858	xxxxxxxxxxxx
Delinquent Tax	372		
Motor Vehicle Tax	2,662	3,682	3,594
Recreational Vehicle Tax	42	38	69
16/20M Vehicle Tax	100	459	523
LAVTR			
Slider	1		]
In Lieu of Taxes			
Sale of Lots	712	250	250
Interest on Idle Funds	365		1.00
Total Receipts	58,821	57,287	4,436
Resources Available:	63,477	84,216	28,652
Expenditures:			
Personnel Services	33,323	30,000	30,054
Contractual	464	3,000	3,000
Commodities	2,461	2,000	2,000
Capital Outlay	300	15,000	15,000
Additional Capital Outlay		10,000	35,000
·			
Total Expenditures	36,548	60,000	85,054
Unencumbered Cash Balance, Dec 31	26,929	24,216	xxxxxxxxxxx
	• • • • • • • • • • • • • • • • • • • •	ropriated Balance	
Total Ex	penditures and Non-App	ropriated Balance	85,054
			1

Total Expenditures and Non-Appropriated Balance 56,402 Tax Required

Delinquency Computation % Rate 5.00% Amount of 2008 Ad Valorem Tax

2,820 59,222

2009

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

		Allo	ocation for Year 20	09
Budgeted Fund	Amount Levy	MVT	RVT	16/20M Veh
Names	for 2008	Alloc	Alloc	Alloc
General	52,858	3,594	69	523
1.1				
Total	52,858	3,594	69	523

County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate 3,594

523

MVT Factor 0.06799

**RVT Factor** 

0.00131

16/20M Factor

0.00989

Kiowa County Haviland Cemetery District

### Computation to Determine Limit for 2009

			An	nount of	Levy
1.	Tax Levy Amount in 2008 Budget	+ \$			52,858
2.	Debt Service Levy in 2008 Budget	- \$			0
3.	Tax Levy Excluding Debt Service	\$ ]			52,858
	2008 Valuation Information for Valuation Adjustments:				
4.	New Improvements for 2008: + <u>116,595</u>				
5.	Increase in Personal Property for 2008:				
	5a. Personal Property 2008 + 329,948				
	5b. Personal Property 2007 - 209,373				
	5c. Increase in Personal Property (5a minus 5b) + 120,575 (Use Only if > 0)				
6.	Valuation of Property that has Changed in Use during 2008				
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 237,170				
8.	Total Estimated Valuation July 1,2008 11,133,921				
9.	Total Valuation less Valuation Adjustment (8 minus 7) 10,896,751				
10.	Factor for Increase (7 divided by 9) 0.02177			Ÿ	
11.	Amount of Increase (10 times 3)	+ \$ .			1,150
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$			54,008
13.	Debt Service Levy in this 2009 Budget	_			0
14	Maximum levy, including debt service, without a Resolution (12 plus 13)				54,008
<u>.</u> 7.	management vally managed appropriated manager a standard (vally bong vol.				,

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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CONSOLID	ATED	METHOD	FUND	PACE
CONSOLL	ALLU	MEIDOD	よいいか	IAUL

County Name

Special District Name

Kiowa County Hillcrest Cemetery District

FUND PAGE

FUND PAGE	·		·
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2007	Estimate 2008	Year 2009
Unencumbered Cash Balance, Jan. 1	41,772	43,612	25,621
Ad Valorem Tax	46,558	52,876	xxxxxxxxxxxx
Delinquent Tax	99		
Motor Vehicle Tax	1,152	1,090	1,199
Recreational Vehicle Tax	24	10	24
16/20M Vehicle Tax	127	93	103
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	104	700	700
Burials	935		
Interest on Idle Funds	883		
Total Receipts	49,882	54,769	2,026
Resources Available:	91,654	98,381	27,647
Expenditures:			_
Personnel Services	31,555	36,000	36,000
Contractual	5,457	4,000	4,000
Commodities	1,998	3,500	3,500
Capital Outlay	9,032	29,260	38,400
•			
Total Expenditures	48,042	72,760	81,900
Unencumbered Cash Balance, Dec 31	43,612	25,621	xxxxxxxxxxxx
	Non-Apr	propriated Balance	:

81,900 Total Expenditures and Non-Appropriated Balance 54,253 Tax Required

Delinquency Computation % Rate 5.00% Amount of 2008 Ad Valorem Tax

2,713 56,966

2009

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

		Alloc	ation for Year 200	)9
Budgeted Fund	Amount Levy	MVT	RVT	16/20M Veh
Names	for 2008	Alloc	Alloc	Alloc
General	52,876	1,199	24	103
• 4				
Total	52,876	1,199	24	103

County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate

1,199

103

0.02268 MVT Factor\_ RVT Factor

0.00045

16/20M Factor

0.00195

Page No.

Kiowa County Hillcrest Cemetery District

### Computation to Determine Limit for 2009

			Amou	int of Levy
1.	Tax Levy Amount in 2008 Budget	+ \$		52,876
2.	Debt Service Levy in 2008 Budget	- \$		0
3.	Tax Levy Excluding Debt Service	\$		52,876
	2008 Valuation Information for Valuation Adjustments:			
4.	New Improvements for 2008: + 32,767			
5.	Increase in Personal Property for 2008:         5a. Personal Property 2008       +       87,256         5b. Personal Property 2007       -       71,193			·
	5c. Increase in Personal Property (5a minus 5b) + 16,063 (Use Only if > 0)			
6.	Valuation of Property that has Changed in Use during 2008 66,431			
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 115,261			
8.	Total Estimated Valuation July 1,2008 25,062,477			
9.	Total Valuation less Valuation Adjustment (8 minus 7) 24,947,216			
10.	Factor for Increase (7 divided by 9) 0.00462			
11.	Amount of Increase (10 times 3)	+ \$		244
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$		53,120
13.	Debt Service Levy in this 2009 Budget			0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)			53,120

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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### CONSOLIDATED METHOD FUND PAGE

County Name

Kiowa County

Special District Name

Fairview Cemetery District

FUND PAGE

FUNDINGE			
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2007	Estimate 2008	Year 2009
Unencumbered Cash Balance, Jan. I	47,203	40,464	12,128
Ad Valorem Tax	37,818	39,135	xxxxxxxxxxxx
Delinquent Tax	240	200	
Motor Vehicle Tax	3,734	2,609	2,809
Recreational Vehicle Tax	105	62	80
16/20M Vehicle Tax	187	158	3
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	55		
Other	25		
Marker and Grave Fees	10,340	2,000	2,000
Interest on Idle Funds	1,528	500	500
Total Receipts	54,032	44,664	5,392
Resources Available:	101,235	85,128	17,520
Expenditures:			
Personnel Services	36,812	39,500	41,500
Contractual	9,638	10,000	10,500
Commodities	10,571	11,000	11,550
Capital Outlay	3,750	2,500	2,600
Additional Capital Outlay		10,000	10,500
			1
Total Expenditures	60,771	73,000	76,650
Unencumbered Cash Balance, Dec 31	40,464		xxxxxxxxxxxx
	Non-Ap	propriated Balance	4

Non-Appropriated Balance

Total Expenditures and Non-Appropriated Balance 76,650
Tax Required 59,130

Delinquency Computation % Rate 5.00% 2,957

Amount of 2008 Ad Valorem Tax 62,087

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

		Alloc	ation for Year 20	09
Budgeted Fund Names	Amount Levy for 2008	MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	39,135	2,809	80	3
Total	39,135	2,809	80	3

 County Treas MVT Estimate
 2,809

 County Treas RTV Estimate
 80

 County Treas 16/20M Estimate
 3

<u>Kiowa County</u> <u>Fairview Cemetery District</u>

### Computation to Determine Limit for 2009

	•		Amount of Levy
1.	Tax Levy Amount in 2008 Budget	+ \$	39,135
2.	Debt Service Levy in 2008 Budget	- \$	0
3.	Tax Levy Excluding Debt Service	\$	39,135
	2008 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2008: + 1,810,423	<u>5</u>	
5.	Increase in Personal Property for 2008:		
	5a. Personal Property 2008 + 605,467		
	5b. Personal Property 2007 - 789,469		
		<u>)</u>	
	$\overline{\text{(Use Only if > 0)}}$		•
6.	Valuation of Property that has Changed in Use during 2008	_	·
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 1,810,42	<u>5</u>	
8.	Total Estimated Valuation July 1,2008 27,730,579		
9.	Total Valuation less Valuation Adjustment (8 minus 7) 25,920,15	<u> </u>	
10.	Factor for Increase (7 divided by 9) 0.0698	5	•
11.	Amount of Increase (10 times 3)	+ \$ _	2,733
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	41,868
13.	Debt Service Levy in this 2009 Budget	_	0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		41,868

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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#### NOTICE OF BUDGET HEARING

#### The governing body of Kiowa County

will meet on the 4th day of August, 2008, at 10:30 a.m. at the County Administrative Offices for the purpose of learing 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 2009 Expenditures and Amount of 2008 Ad Valorem Tax establish the maximum limits of the 2009 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2007		Current Year Estimate for 2008		Proposed Budget Year for 2009		09
		Actual		Actual		Amount of 2008	Est.
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Expenditures	Ad Valorem Tax	Tax Rate*
General	4,241,278	26.031	3,335,018	27.507	3,639,027	2,394,270	28.422
Bond & Interest	15,017				122,380	128,499	1.525
Road & Bridge	1,210,804	9.672	1,187,783	9.734	1,205,140	861,581	10.228
Appraiser	97,366	0.523	212,300	2.643	193,550	160,023	1.900
County Health	163,593	0.911	229,150	1.665	230,150	131,450	1.560
Noxious Weed	153,325	1.615	178,081	1.714	187,696	162,651	1.931
Special Bridge	15,590	1.000	50,000	1.000	505,890	84,237	1.000
Special Road and Bridge	107,577	2.000	100,000	2.000	731,085	168,476	2.000
Building			100,000		1,550,000		
Equipment Reserve	. 8		70,000		739,673		
Emergency 911 Phone Service	108,122		1,000		67,225		
Landfill Closure	4,606		4,000		276,631		
Special Road Machinery & Equipment	~				166,500		
Solid Waste	150,171		173,329		215,653	,	
Non-Budgeted Funds-A	2,172,972						
Non-Budgeted Funds-B	74,613	-	-				
Non-Budgeted Funds-C	796,927						
Totals	9,311,969	41.752	5,640,661	46.263	9,830,600	4,091,187	48.566
Less: Transfers	1,566,434		260,000		60,000		
Net Expenditure	7,745,535		5,380,661		9,770,600		
Total Tax Levied	3,211,969		3,741,248	1	XXXXXXXXXXXXXXXX		
Assessed Valuation	77,071,762		80,375,513	[	84,239,190		
Outstanding Indebtedness,							
January 1,	<u>2006</u>		2007		2008		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		. 0	]	20,442		
Total	0		0		20,442		
*Tax rates are expressed in mills		'				•	

	2007	2007 2008			Proposed Budget 2009		
779	Prior Year Actual	Actual	Current Year Est.	Actual		Amount of 2008	Est.
Other District Funds	Expenditures	Tax Rate*	of Expenditures	Tax Rate*	Expenditures	Ad Valorem Tax	Tax Rate*
Rural Fire District	92,324	1.256	93,354	1.155	113,415	89,328	1.156
Total Tax Levied	86,481		83,931				
Assessed Valuation	68,837,585	. [	72,011,581		77,267,731		
Haviland Cemetery District	36,548	5.944	60,000	5.319	85,054	59,222	5.319
Total Tax Levied	57,069		52,858				
Assessed Valuation	9,592,846	] [	10,054,922		11,133,921		
Hillcrest Cemetery District	48,042	2.316	72,760	2.273	81,900	56,966	2.273
Total Tax Levied	46,688		52,876				
Assessed Valuation	20,160,105	[	23,572,384		25,062,477		
Fairview Cemetery District	60,771	1.422	73,000	1.385	76,650	62,087	2.239
Total Tax Levied	38,826		39,135				
Assessed Valuation	27,286,903	] [	27,813,720		27,730,579		
*Tax rates are expressed in	mills	•	-	_		•	

<sup>. &#</sup>x27;-

#### COUNTY RESOLUTION

RESOLUTION NO
A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2009 annual budget for Kiowa County .
Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance
Kiowa County budget exceed the amount levied to finance the 2008 Kiowa County budget; except
revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increases

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2009 Kiowa County budget exceed the amount levied to finance the 2008 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 2008 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 2009 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 2009 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 by calling the County Clerk's office between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

	Adopted this	day of	, 2008 by the Board of Kiowa Cour
Commissioners.		«.	BOARD OF COUNTY COMMISSIONERS
•			·
			*
ATTEST:	ν 		
, County C	llerk	, e e	

	RES	OLUTION NO	
		axation policy of the Board of Rural Fire Dist Rural Fire District, Kiowa County, Kansas.	rict with respect to
to finance the 2009 Rubudget, except with reimprovements to real valuation of oil and gaduring the past year, of	ural Fire District egard to revenue property; 2) incr as leaseholds and or with regard to	les that a resolution be adopted if property tax budget exceed the amount levied to finance to produced and attributable to the taxation of 1 eased personal property valuation, other than d mobile homes; and 3) property which has charevenue produced for the purpose of repaying tess, temporary notes, or no-fund warrants; an	the 2008 Rural Fire District ) new increased hanged in use g the principal
Whereas, budgeting responsibility of the d	-	rvice level decisions for all the district servic	es are the
Whereas, the cost	of provision of t  ORE, BE IT RI	des essential services to district residents; and these essential services continues to increase.  ESOLVED by the Board of Rural Fire District bility of increased property taxes to finance the	et that is our
District budget as defi	_		
Adopted this	day of	, 2008, by the Rural Fire District Boa	ard, Kiowa
County, Kansas.			
		RURAL FIRE DISTRICT BOARD	
æ.			
		, Chair/President	
		, Member	-

, Member

RESUL	UTION NO	
	ion policy of the Board of Haviland Ceme iland Cemetery District, Kiowa County, K	
to finance the 2009 Haviland Cemetery D Cemetery District budget, except with reg improvements to real property; 2) increase valuation of oil and gas leaseholds and mo during the past year, or with regard to reve	that a resolution be adopted if property tax istrict budget exceed the amount levied to ard to revenue produced and attributable to ed personal property valuation, other than bobile homes; and 3) property which has chenue produced for the purpose of repaying temporary notes, or no-fund warrants; and	finance the 2008 Haviland of the taxation of 1) new increased anged in use the principal
Whereas, budgeting, taxing and service responsibility of the district board; and	e level decisions for all the district service	s are the
Whereas, Haviland Cemetery District 1	provides essential services to district reside	ents; and
Whereas, the cost of provision of thes	e essential services continues to increase.	•
	VED by the Board of Haviland Cemetery I y of increased property taxes to finance the	
Adopted this day of County, Kansas.	, 2008, by the Haviland Cemetery Dis	strict Board, Kiowa
	HAVILAND CEMETERY DISTRICT BO	DARD
•	, Chair/President	: •
	, Member	
	, IVIONIOOI	
	, Member	

	RES	OLUTION NO
_		exation policy of the Board of Hillcrest Cemetery District with respect the Hillcrest Cemetery District, Kiowa County, Kansas.
to finance the 2009 H Cemetery District bud improvements to real valuation of oil and g during the past year,	illcrest Cemetery dget, except with property; 2) increas leaseholds and or with regard to	les that a resolution be adopted if property taxes levied  District budget exceed the amount levied to finance the 2008 Hillcrest regard to revenue produced and attributable to the taxation of 1) new eased personal property valuation, other than increased mobile homes; and 3) property which has changed in use revenue produced for the purpose of repaying the principal ess, temporary notes, or no-fund warrants; and
Whereas, budgeti responsibility of the c	· •	rvice level decisions for all the district services are the
Whereas, Hillcres	t Cemetery Distri	ct provides essential services to district residents; and
Whereas, the cost	of provision of t	hese essential services continues to increase.
· ·	ablic of the possil	OLVED by the Board of Hillcrest Cemetery District that is our bility of increased property taxes to finance the 2009 Hillcrest Cemetery
Adopted this County, Kansas.	day of	, 2008, by the Hillcrest Cemetery District Board, Kiowa
		<b>2</b>
		HILLCREST CEMETERY DISTRICT BOARD
*		
		, Chair/President
·	·	
ē.	*	, Member
· .		, , , , , , , , , , , , , , , , , , ,
	N.	
	»	, Member

RESO	LUTION NO
	ation policy of the Board of Fairview Cemetery District with respect to irview Cemetery District, Kiowa County, Kansas.
to finance the 2009 Fairview Cemetery District budget, except with reimprovements to real property; 2) increavaluation of oil and gas leaseholds and reduring the past year, or with regard to re	s that a resolution be adopted if property taxes levied District budget exceed the amount levied to finance the 2008 Fairview egard to revenue produced and attributable to the taxation of 1) new used personal property valuation, other than increased mobile homes; and 3) property which has changed in use evenue produced for the purpose of repaying the principal ess, temporary notes, or no-fund warrants; and
Whereas, budgeting, taxing and serves responsibility of the district board; and	vice level decisions for all the district services are the
Whereas, Fairview Cemetery Distric	t provides essential services to district residents; and
Whereas, the cost of provision of the	ese essential services continues to increase.
•	LVED by the Board of Fairview Cemetery District that is our lity of increased property taxes to finance the 2009 Fairview Cemetery
Adopted this day of County, Kansas.	, 2008, by the Fairview Cemetery District Board, Kiowa
	FAIRVIEW CEMETERY DISTRICT BOARD
ji.	
	, Chair/President
	, Member
	, Member