

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 | | | |
|--|---------------|---------------------|---------------------------|-------------------------------|-------------------------|
| Table of Contents: | | Page No. | Expenditures | Amount of 2008 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2009 | | 2 | | | |
| Allocation Veh Taxes, Slider & Neigh Revital | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| Fund | K.S.A. | | | | |
| 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 | |
| | | 12 | | | |
| Building | | 13 | 1,550,000 | | |
| Equipment Reserve | | 13 | 739,673 | | |
| Emergency 911 Phone Service | | 14 | 67,225 | | |
| Landfill Closure | | 14 | 276,631 | | |
| Special Road Machinery & Equipment | | 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 | |
| Budget Summary | | 23 | | | |
| Budget Summary2 | | | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | Is a Resolution required? | Yes | |
| Resolution | | 24 | | | November 1st Valuation |

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

Assisted by: Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address: PO Box 699
Garden City, KS 67846

Attest: _____ 2008

County Clerk

Governing Body

Computation to Determine Limit for 2009

| | Amount of Levy |
|--|----------------------------|
| 1. Total Tax Levy Amount in 2008 Budget | + \$ <u>3,741,248</u> |
| 2. Debt Service Levy in 2008 Budget | - \$ <u>0</u> |
| 3. Tax Levy Excluding Debt Service | \$ <u>3,741,248</u> |
| 2008 Valuation Information for Valuation Adjustments: | |
| 4. New Improvements for 2008: | + <u>1,996,447</u> |
| 5. Increase in Personal Property for 2008: | |
| 5a. Personal Property 2008 | + <u>1,038,683</u> |
| 5b. Personal Property 2007 | - <u>1,139,338</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 2008: | <u>747,051</u> |
| 7. Total Valuation Adjustment (Sum of 4, 5c, and 6) | <u>2,743,498</u> |
| 8. Total Estimated Valuation July 1, 2008 | <u>84,239,190</u> |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | <u>81,495,692</u> |
| 10. Factor for Increase (7 divided by 9) | <u>0.03366</u> |
| 11. Amount of Increase (10 times 3) | + \$ <u>125,947</u> |
| 12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11) | \$ <u><u>3,867,195</u></u> |
| 13. Debt Service Levy in this 2009 Budget | <u>128,499</u> |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | <u><u>3,995,694</u></u> |

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.

FUND PAGE - GENERAL DETAIL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| General Administration | | | |
| 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 | | 0 |
| Total | 78,432 | 84,119 | 86,223 |
| Register of Deeds | | | |
| Salaries | 45,615 | 46,236 | 44,928 |
| Contractual | 5,859 | 4,000 | 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 | | | |
| Salaries | 6,735 | 12,871 | 13,257 |
| Contractual | 0 | 15,000 | 10,000 |
| Commodities | 6,726 | 0 | 5,000 |
| Capital Outlay | 40,000 | 4,000 | 4,000 |
| Total | 53,461 | 31,871 | 32,257 |
| Employee Benefits | | | |
| Health Insurance | 553,722 | 612,000 | 704,000 |
| KPERS | 59,886 | 83,545 | 104,431 |
| FICA | 109,975 | 138,129 | 142,273 |
| Unemployment | 3,060 | 10,500 | 10,500 |
| Total | 726,643 | 844,174 | 961,204 |
| Neighborhood Facility | | | |
| Salaries | 737 | 2,560 | 2,639 |
| Contractual | 4,599 | 6,700 | 9,500 |
| Commodities | 428 | 1,000 | 1,000 |
| Capital Outlay | 1,242 | 12,500 | 12,500 |
| Total | 7,006 | 22,760 | 25,639 |
| Total - Page 7b | 1,457,729 | 1,575,383 | 1,700,664 |

Kiowa County

2009

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| Other Agencies | | | |
| 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 | | 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 - Page 7c | 1,496,659 | 1,499,635 | 1,808,363 |

Kiowa County

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

| | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 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 | | |
| Transfer to Building Fund | 950,000 | | |
| Total | 1,286,890 | 260,000 | 60,000 |
| Additional Capital Outlay | | | |
| Capital Outlay | | | |
| | | | |
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| 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 |
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| Total - Page7d | 1,286,890 | 260,000 | 130,000 |

Kiowa County

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
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Kiowa County

2009

FUND PAGE - ROAD

| Adopted Budget Road & Bridge | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 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 |
| 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 | xxxxxxxxxxxxxxxxxxxxxx |
| 2007 Budget Authority Limited Amount: 1,241,183 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 1,205,140 |
| Possible Cash Violation for 2007: | | Tax Required | 820,553 |
| | Delinquency Computation % Rate | 5.000% | 41,028 |
| | | Amount of 2008 Ad Valorem Tax | 861,581 |

FUND PAGE - ROAD DETAIL

| Adopted Budget Road & Bridge Fund - Detail | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 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 |
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| Total | 0 | 0 | 0 |
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| Total | 0 | 0 | 0 |
| Total Detail Expenditures** | 1,210,804 | 1,187,783 | 1,205,140 |

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Kiowa County

2009

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Appraiser | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 62,486 | 28,292 | 31,583 |
| Receipts: | | | |
| Ad Valorem Tax | 56,380 | 213,838 | XXXXXXXXXXXXXXXXXXXX |
| 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 | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 97,366 | 212,300 | 193,550 |
| Unencumbered Cash Balance Dec 31 | 28,292 | 31,583 | XXXXXXXXXXXXXXXXXXXX |
| 2007 Budget Authority Limited Amount: 99,525 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 193,550 |
| Possible Cash Violation for 2007: | | Tax Required | 152,403 |
| | | Delinquency Computation % Rate 5.000% | 7,620 |
| | | Amount of 2008 Ad Valorem Tax | 160,023 |

| Adopted Budget County Health | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 88,646 | 73,921 | 68,535 |
| Receipts: | | | |
| Ad Valorem Tax | 68,848 | 134,709 | XXXXXXXXXXXXXXXXXXXX |
| 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 | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 163,593 | 229,150 | 230,150 |
| Unencumbered Cash Balance Dec 31 | 73,921 | 68,535 | XXXXXXXXXXXXXXXXXXXX |
| 2007 Budget Authority Limited Amount: 202,847 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 230,150 |
| Possible Cash Violation for 2007: | | Tax Required | 125,190 |
| | | Delinquency Computation % Rate 5.000% | 6,260 |
| | | Amount of 2008 Ad Valorem Tax | 131,450 |

-2713 if 3%

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Noxious Weed | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,914 | 5,527 | 1,585 |
| Receipts: | | | |
| Ad Valorem Tax | 122,051 | 138,724 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 569 | | |
| Motor Vehicle Tax | 5,163 | 4,925 | 5,721 |
| Recreational Vehicle Tax | 130 | 95 | 115 |
| 16/20 M Vehicle Tax | 508 | 395 | 369 |
| Slider | | | 0 |
| Chemical Sales | 27,517 | 30,000 | 25,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 155,938 | 174,139 | 31,205 |
| Resources Available: | 158,852 | 179,666 | 32,790 |
| Expenditures: | | | |
| Personnel Services | 43,943 | 47,231 | 54,976 |
| Contractual | 10,214 | 23,850 | 6,000 |
| Commodities | 89,149 | 107,000 | 126,720 |
| Capital Outlay | 10,019 | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 153,325 | 178,081 | 187,696 |
| Unencumbered Cash Balance Dec 31 | 5,527 | 1,585 | xxxxxxxxxxxxxxxxxxxx |
| 2007 Budget Authority Limited Amount: 180,940 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 187,696 |
| Possible Cash Violation for 2007: | | Tax Required | 154,906 |
| | | Delinquency Computation % Rate | 5.000% |
| | | Amount of 2008 Ad Valorem Tax | 7,745 |
| | | | 162,651 |

Adopted Budget

| Special Bridge | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 324,447 | 388,402 | 422,068 |
| Receipts: | | | |
| Ad Valorem Tax | 75,574 | 80,376 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 313 | | |
| Motor Vehicle Tax | 3,327 | 2,992 | 3,315 |
| Recreational Vehicle Tax | 86 | 58 | 67 |
| 16/20 M Vehicle Tax | 245 | 240 | 214 |
| Slider | | | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 79,545 | 83,666 | 3,596 |
| Resources Available: | 403,992 | 472,068 | 425,664 |
| Expenditures: | | | |
| Personnel Services | | | |
| Contractual | 15,590 | 50,000 | 150,000 |
| Commodities | | | |
| Capital Outlay | | | 355,890 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 15,590 | 50,000 | 505,890 |
| Unencumbered Cash Balance Dec 31 | 388,402 | 422,068 | xxxxxxxxxxxxxxxxxxxx |
| 2007 Budget Authority Limited Amount: 388,335 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 505,890 |
| Possible Cash Violation for 2007: | | Tax Required | 80,226 |
| | | Delinquency Computation % Rate | 5.000% |
| | | Amount of 2008 Ad Valorem Tax | 4,011 |
| | | | 84,237 |

1550 if 3%

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Special Road and Bridge | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 357,984 | 496,108 | 563,442 |
| Receipts: | | | |
| Ad Valorem Tax | 151,147 | 160,752 | xxxxxxxxxxxxxxxxxxxx |
| 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 | | |
| 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 | 7,190 |
| Resources Available: | 603,685 | 663,442 | 570,632 |
| Expenditures: | | | |
| Personnel Services | | | |
| Contractual | | | |
| Commodities | 97,962 | 100,000 | 150,000 |
| Capital Outlay | 9,615 | | 581,085 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 107,577 | 100,000 | 731,085 |
| Unencumbered Cash Balance Dec 31 | 496,108 | 563,442 | xxxxxxxxxxxxxxxxxxxx |
| 2007 Budget Authority Limited Amount: 405,600 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 731,085 |
| Possible Cash Violation for 2007: | | Tax Required | 160,453 |
| | | Delinquency Computation % Rate | 5.000% |
| | | Amount of 2008 Ad Valorem Tax | 8,023 |
| | | | 168,476 |

| Adopted Budget | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|--|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Slider | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2007 Budget Authority Limited Amount: 0 | | Non-Appropriated Balance | |
| Violation of Budget Law for 2007: | | Total Expenditures/Non-Appropriated Bal | 0 |
| Possible Cash Violation for 2007: | | Tax Required | 0 |
| | | Delinquency Computation % Rate | 5.000% |
| | | Amount of 2008 Ad Valorem Tax | 0 |

Kiowa County

2009

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Building | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 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 | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 950,000 | 0 | 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 | 1,550,000 |
| 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

| Equipment Reserve | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 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 | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 8 | 70,000 | 739,673 |
| Unencumbered Cash Balance Dec 31 | 609,673 | 739,673 | 0 |

2007 Budget Authority Limited Amount: 598,931
 Violation of Budget Law for 2007:
 Possible Cash Violation for 2007:

Kiowa County

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 | 20,000 |
| Resources Available: | 136,347 | 48,225 | 67,225 |
| Expenditures: | | | |
| Contractual | 108,122 | 1,000 | 67,225 |
| 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

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|--|-------------------|-----------------------|----------------------|
| Landfill Closure | 2007 | 2008 | 2009 |
| 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:

Kiowa County

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: 0
 Violation of Budget Law for 2007:
 Possible Cash Violation for 2007:

Adopted Budget

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|--|-------------------|-----------------------|----------------------|
| 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 | 173,329 | 215,653 |
| 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:

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year shown)

2009

Non-Budgeted Funds-A

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

| Bio-Terrorism Grant | | Hospital Improvements | | Long Term Recovery | | Neighborhood Facilities Donations | | Pandemic Flu Grant | | Total |
|---------------------------|---------------|---------------------------|-----------|---------------------------|------------------|-----------------------------------|----------|---------------------------|--------------|---------------------|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| 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 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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.

CONSOLIDATED METHOD FUND PAGE

2009

County Name Kiowa County
Special District Name Rural Fire District

FUND PAGE

| Adopted Budget for GENERAL FUND | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance, Jan. 1 | 14,768 | 33,424 | 26,203 |
| Ad Valorem Tax | 85,315 | 83,931 | XXXXXXXXXXXXXX |
| 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 | XXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 113,415 |
| Tax Required | | | 85,074 |
| Delinquency Computation % Rate | | | 5.00% |
| Amount of 2008 Ad Valorem Tax | | | 89,328 |

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

| Budgeted Fund Names | Amount Levy for 2008 | Allocation for Year 2009 | | |
|------------------------|-------------------------|--------------------------|--------------|---------------------|
| | | MVT Alloc | RVT Alloc | 16/20M Veh Alloc |
| General | 83,931 | 1,809 | 55 | 274 |
| Total | 83,931 | 1,809 | 55 | 274 |

County Treas MVT Estimate 1,809
County Treas RTV Estimate 55
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

| | Amount of Levy |
|---|-------------------------|
| 1. Tax Levy Amount in 2008 Budget | + \$ <u>83,931</u> |
| 2. Debt Service Levy in 2008 Budget | - \$ <u>0</u> |
| 3. Tax Levy Excluding Debt Service | \$ <u>83,931</u> |

2008 Valuation Information for Valuation Adjustments:

| | | |
|---|-------------------|-----------------------------|
| 4. New Improvements for 2008: | + <u>654,647</u> | |
| 5. Increase in Personal Property for 2008: | | |
| 5a. Personal Property 2008 | + <u>682,852</u> | |
| 5b. Personal Property 2007 | - <u>663,837</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>19,015</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of Property that has Changed in Use during 2008 | | <u> </u> |
| 7. Total Valuation Adjustment (Sum of 4, 5c, and 6) | | <u>673,662</u> |
| 8. Total Estimated Valuation July 1,2008 | <u>77,267,731</u> | |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | | <u>76,594,069</u> |
| 10. Factor for Increase (7 divided by 9) | | <u>0.00880</u> |
| 11. Amount of Increase (10 times 3) | | + \$ <u>738</u> |
| 12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11) | | \$ <u>84,669</u> |
| 13. Debt Service Levy in this 2009 Budget | | <u>0</u> |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | | <u>84,669</u> |

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.

CONSOLIDATED METHOD FUND PAGE

2009

County Name Kiowa County
Special District Name Haviland Cemetery District

FUND PAGE

| Adopted Budget for GENERAL FUND | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance, Jan. 1 | 4,656 | 26,929 | 24,216 |
| Ad Valorem Tax | 54,568 | 52,858 | XXXXXXXXXXXXXX |
| 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 | | | |
| In Lieu of Taxes | | | |
| Sale of Lots | 712 | 250 | 250 |
| | | | |
| Interest on Idle Funds | 365 | | |
| 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 | XXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 85,054 |
| Tax Required | | | 56,402 |
| Delinquency Computation % Rate | | 5.00% | 2,820 |
| Amount of 2008 Ad Valorem Tax | | | 59,222 |

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

| Budgeted Fund Names | Amount Levy for 2008 | Allocation for Year 2009 | | |
|------------------------|-------------------------|--------------------------|--------------|---------------------|
| | | MVT Alloc | RVT Alloc | 16/20M Veh Alloc |
| General | 52,858 | 3,594 | 69 | 523 |
| Total | 52,858 | 3,594 | 69 | 523 |

County Treas MVT Estimate 3,594
County Treas RTV Estimate 69
County Treas 16/20M Estimate 523

MVT Factor 0.06799
RVT Factor 0.00131
16/20M Factor 0.00989

2009

Kiowa County
Haviland Cemetery District

Computation to Determine Limit for 2009

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

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.

CONSOLIDATED METHOD FUND PAGE

2009

County Name Kiowa County
Special District Name Hillcrest Cemetery District

FUND PAGE

| Adopted Budget for GENERAL FUND | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance, Jan. 1 | 41,772 | 43,612 | 25,621 |
| Ad Valorem Tax | 46,558 | 52,876 | XXXXXXXXXXXXXX |
| 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 | XXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 81,900 |
| Tax Required | | | 54,253 |
| Delinquency Computation % Rate | | | 5.00% |
| Amount of 2008 Ad Valorem Tax | | | 56,966 |

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

| Budgeted Fund Names | Amount Levy for 2008 | Allocation for Year 2009 | | |
|------------------------|-------------------------|--------------------------|--------------|---------------------|
| | | MVT Alloc | RVT Alloc | 16/20M Veh Alloc |
| General | 52,876 | 1,199 | 24 | 103 |
| Total | 52,876 | 1,199 | 24 | 103 |

County Treas MVT Estimate 1,199
County Treas RTV Estimate 24
County Treas 16/20M Estimate 103

MVT Factor 0.02268
RVT Factor 0.00045
16/20M Factor 0.00195

2009

Kiowa County
Hillcrest Cemetery District

Computation to Determine Limit for 2009

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

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.

CONSOLIDATED METHOD FUND PAGE

2009

County Name Kiowa County
Special District Name Fairview Cemetery District

FUND PAGE

| Adopted Budget for GENERAL FUND | Prior Year Actual 2007 | Current Year Estimate 2008 | Proposed Budget Year 2009 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance, Jan. 1 | 47,203 | 40,464 | 12,128 |
| Ad Valorem Tax | 37,818 | 39,135 | xxxxxxxxxxxxxx |
| 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 |
| | | | |
| | | | |
| | | | |
| Total Expenditures | 60,771 | 73,000 | 76,650 |
| Unencumbered Cash Balance, Dec 31 | 40,464 | 12,128 | xxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 76,650 |
| Tax Required | | | 59,130 |
| Delinquency Computation % Rate | | | 5.00% |
| Amount of 2008 Ad Valorem Tax | | | 62,087 |

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

| Budgeted Fund Names | Amount Levy for 2008 | Allocation for Year 2009 | | |
|------------------------|-------------------------|--------------------------|--------------|---------------------|
| | | 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 |
| MVT Factor | 0.07178 | | |
| RVT Factor | | 0.00204 | |
| 16/20M Factor | | | 0.00008 |

revised 8/06/07

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
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Kiowa County Clerk's Office
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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.

| FUND | Prior Year Actual for 2007 | | Current Year Estimate for 2008 | | Proposed Budget Year for 2009 | | |
|------------------------------------|----------------------------|------------------|--------------------------------|------------------|-------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Expenditures | Amount of 2008 Ad Valorem Tax | Est. 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 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 77,071,762 | | 80,375,513 | | 84,239,190 | | |

Outstanding Indebtedness,

January 1,

| | 2006 | 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

| Other District Funds | 2007 | | 2008 | | Proposed Budget 2009 | | |
|-----------------------------|--------------------------------|------------------|-----------------------------------|------------------|----------------------|-------------------------------|----------------|
| | Prior Year Actual Expenditures | Actual Tax Rate* | Current Year Est. of Expenditures | Actual Tax Rate* | Expenditures | Amount of 2008 Ad Valorem Tax | Est. 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

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 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 County Commissioners.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

, County Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Rural Fire District with respect to financing the 2009 annual budget for Rural Fire District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2009 Rural Fire District budget exceed the amount levied to finance the 2008 Rural Fire District 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 the district services are the responsibility of the district board; and

Whereas, Rural Fire District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Rural Fire District that is our desire to notify the public of the possibility of increased property taxes to finance the 2009 Rural Fire District budget as defined above.

Adopted this _____ day of _____, 2008, by the Rural Fire District Board, Kiowa County, Kansas.

RURAL FIRE DISTRICT BOARD

, Chair/President

, Member

, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Haviland Cemetery District with respect to financing the 2009 annual budget for Haviland Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2009 Haviland Cemetery District budget exceed the amount levied to finance the 2008 Haviland Cemetery District 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 the district services are the responsibility of the district board; and

Whereas, Haviland Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Haviland Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2009 Haviland Cemetery District budget as defined above.

Adopted this _____ day of _____, 2008, by the Haviland Cemetery District Board, Kiowa County, Kansas.

HAVILAND CEMETERY DISTRICT BOARD

, Chair/President

, Member

, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2009 annual budget for Hillcrest Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2009 Hillcrest Cemetery District budget exceed the amount levied to finance the 2008 Hillcrest Cemetery District 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 the district services are the responsibility of the district board; and

Whereas, Hillcrest Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Hillcrest Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2009 Hillcrest Cemetery District budget as defined above.

Adopted this _____ day of _____, 2008, by the Hillcrest Cemetery District Board, Kiowa County, Kansas.

HILLCREST CEMETERY DISTRICT BOARD

, Chair/President

, Member

, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Fairview Cemetery District with respect to financing the 2009 annual budget for Fairview Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2009 Fairview Cemetery District budget exceed the amount levied to finance the 2008 Fairview Cemetery District 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 the district services are the responsibility of the district board; and

Whereas, Fairview Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fairview Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2009 Fairview Cemetery District budget as defined above.

Adopted this _____ day of _____, 2008, by the Fairview Cemetery District Board, Kiowa County, Kansas.

FAIRVIEW CEMETERY DISTRICT BOARD

, Chair/President

, Member

, Member