

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 2010; and
(3) the Amount(s) of 2009 Ad Valorem Tax are within statutory limitations.

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Fund	K.S.A.				
General	79-1946	7	3,902,714	2,892,073	
Debt Service	10-113	8	291,256	79,839	
Road & Bridge	79-1946	9	1,240,647	912,613	
Appraiser	79-1946	10	195,035	38,171	
County Health	19-436	10	235,403	135,006	
Noxious Weed	65-204	11	193,810	157,138	
Special Bridge	2-1318	11	304,043	47,133	
Special Road and Bridge	68-1135	12	595,531	94,265	
Building		13	1,972,850		
Equipment Reserve		13	726,875		
Emergency 911 Phone Service		14	51,895		
Landfill Closure		14	256,075		
Special Road Machinery & Equipment		15	166,500		
Solid Waste		15	225,653		
Non-Budgeted Funds-A		16			
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Totals		xxxxx	10,358,287	4,356,238	
Budget Summary		23			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		24	Is a Resolution required?	Yes	
Resolution		25			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: _____ 2009

County Clerk

Governing Body

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ 4,091,187
2. Debt Service Levy in 2009 Budget	- \$ 128,499
3. Tax Levy Excluding Debt Service	<u>\$ 3,962,688</u>
 2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009:	+ <u>2,816,324</u>
5. Increase in Personal Property for 2009:	
5a. Personal Property 2009	+ <u>889,173</u>
5b. Personal Property 2008	- <u>1,072,901</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 2009:	<u>1,718,223</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>4,534,547</u>
8. Total Estimated Valuation July 1, 2009	<u>90,486,533</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>85,951,986</u>
10. Factor for Increase (7 divided by 9)	<u>0.05276</u>
11. Amount of Increase (10 times 3)	+ \$ <u>209,059</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u><u>4,171,747</u></u>
13. Debt Service Levy in this 2010 Budget	<u>79,839</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>4,251,586</u></u>

If the 2010 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.

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
General	Equipment Reserve	125,000	-	-	19-119
General	Equipment Reserve	75,000	-	-	19-119
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	30,000	30,000	10,000	19-119
General	Long Term Recovery	-	-	-	Grant match
General	Building	600,000	-	20,000	12-1737
Road and Bridge	Special Road & Bridge	-	-	-	19-119
Road and Bridge	Special Road Mach & Equ	-	-	-	19-119
Road and Bridge	Long Term Recovery	186,296	-	-	Grant match
Motor Vehicle Operating	General	25,050			8-145
Bond and Interest	General				10-113
Solid Waste	Long Term Recovery				Grant match
Noxious Weed	Long Term Recovery	35,000	-	-	Grant match
	Total	1,106,346	60,000	60,000	
	Adjustments				
	Adjusted Totals	1,106,346	60,000	60,000	

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

Kiowa County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2009		Amount Due 2010	
					Outstanding Jan 1, 2009		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Series 2009-A - Courthouse	1/15/09	1/15/34	4.63	300,000	0		1/15	1/15			13,875	6,624
Series 2009-B - R&B	2/6/09	2/6/34	4.50	300,000	0		2/6	2/6			13,500	6,737
Series 2009-C - Jail	6/1/09	6/1/34	4.50	300,000	0		6/1	6/1			13,500	6,738
Series 2009-D - Library	9/1/09	9/1/34	4.50	300,000	0		9/1	9/1			13,500	6,732
Series 2009-E - Fire Dept	9/1/09	9/1/34	4.50	100,000	0		9/1	9/1			4,500	2,244
Total G.O. Bonds					0				0	0	58,875	29,075
Revenue Bonds:												
Sales Tax Revenue Bond	9/1/09			750,000	0							80,000
Total Revenue Bonds					0				0	0	0	80,000
Other:												
FEMA Community												
Disaster Loan	7/31/07	10/18/12	4.00	1,028,333	0							
Total Other					0				0	0	0	0
Total Indebtedness					0				0	0	58,875	109,075

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2009	Payments Due 2009	Payments Due 2010
Caterpillar Generator	12/13/2007	24	5.02	20,442	10,498	10,785	
Caterpillar Loader	6/15/2009	12	5.25	70,250	0	35,000	37,146
Totals					10,498	45,785	37,146

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

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,156,281	952,237	428,157
Receipts:			
Ad Valorem Tax	2,202,848	2,394,270	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	30,588		
Motor Vehicle Tax	86,692	91,769	89,410
Recreational Vehicle Tax	1,828	1,845	1,861
16/20M Vehicle Tax	7,495	5,919	6,415
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Mineral Production Tax	53,720	30,000	30,000
Local Alcoholic Liquor			
In Lieu of Taxes (IRB)			
Interest on Taxes	26,431	10,000	10,000
Local Sales Tax	298,993	155,000	75,000
Law Contract	44,983	49,144	49,144
Jail Inmate Contracts			114,992
Jail Commissary			0
Mortgage Registration Fees	72,731	12,000	12,000
Sheriff Fees		5,000	5,000
Officers' Fees	54,246	15,000	20,000
Diversion Fees			2,897
Dept of Commerce wage reimbursement - LTR	176,084	240,000	150,000
Transfer from Treasurer's Motor Vehicle	25,050	0	0
PY Cancelled Encumbrances	1,955		
Interest on Idle Funds	340,745	60,000	60,000
Miscellaneous	79,084	45,000	40,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,503,473	3,114,947	666,719
Resources Available:	4,659,754	4,067,184	1,094,876

Kiowa County

2010

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Resources Available:	4,659,754	4,067,184	1,094,876
Expenditures:			
General Administration	201,336	279,540	279,540
County Commission	161,102	182,066	182,066
County Clerk	78,988	77,477	77,477
County Treasurer	81,193	86,223	86,223
Register of Deeds	66,765	56,258	60,382
Direct Election	36,710	32,257	36,710
Employee Benefits	728,262	961,204	1,091,504
Neighborhood Facility	0	25,639	25,639
Other Agencies	129,800	143,300	143,300
Other Agencies	130,752	171,642	151,606
County Attorney	95,243	71,545	73,728
Sheriff	643,312	659,541	659,541
District Court	75,269	80,035	79,735
Emergency Operations Center	245,767	492,500	367,000
Other Agencies	173,018	181,500	191,500
Other Agencies	0	8,300	0
Transfers	860,000	60,000	60,000
County Attorney - Diversion	0	0	39,250
Sheriff - Jail	0	0	114,992
Commons Media Center	0	70,000	70,000
Additional Capital Outlay	0	0	0
Subtotal	3,707,517	3,639,027	3,790,193
Neighborhood Revitalization Rebate			112,521
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	3,707,517	3,639,027	3,902,714
Unencumbered Cash Balance Dec 31	952,237	428,157	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	3,462,827	3,639,027	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
General Administration			
Salaries	16,871	25,540	25,540
Contractual	180,026	150,000	150,000
Commodities	2,943	14,000	14,000
Capital Outlay	1,496	90,000	90,000
Total	201,336	279,540	279,540
County Commission			
Salaries	38,160	39,566	39,566
Contractual	118,787	113,500	113,500
Commodities	2,167	19,000	19,000
Capital Outlay	1,988	10,000	10,000
Total	161,102	182,066	182,066
County Clerk			
Salaries	63,741	67,427	67,427
Contractual	2,770	4,750	4,750
Commodities	12,106	3,300	3,300
Capital Outlay	371	2,000	2,000
Total	78,988	77,477	77,477
County Treasurer			
Salaries	73,169	72,223	72,223
Contractual	3,172	7,900	7,900
Commodities	4,852	6,100	6,100
Capital Outlay			
Total	81,193	86,223	86,223
Register of Deeds			
Salaries	53,186	44,928	49,052
Contractual	3,476	4,120	4,120
Commodities	9,990	3,090	3,090
Capital Outlay	113	4,120	4,120
Total	66,765	56,258	60,382
Direct Election			
Salaries	7,715	13,257	7,715
Contractual		10,000	
Commodities	28,995	5,000	28,995
Capital Outlay		4,000	
Total	36,710	32,257	36,710
Employee Benefits			
Health Insurance	536,292	704,000	834,300
KPERS	73,361	104,431	104,431
FICA	117,319	142,273	142,273
Unemployment	1,290	10,500	10,500
Total	728,262	961,204	1,091,504
Neighborhood Facility			
Salaries		2,639	2,639
Contractual		9,500	9,500
Commodities		1,000	1,000
Capital Outlay		12,500	12,500
Total	0	25,639	25,639
Total - Page 7b	1,354,356	1,700,664	1,839,541

Kiowa County

2010

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Other Agencies			
Agricultural Extension	100,300	109,300	109,300
Conservation District	10,500	13,000	13,000
County Fair	16,500	18,500	18,500
Historical Records	2,500	2,500	2,500
Total	129,800	143,300	143,300
Other Agencies			
Library	68,480	70,370	70,370
Services for the Elderly	50,272	50,272	50,236
Swimming Pool	12,000	11,000	11,000
Economic Development		40,000	20,000
Total	130,752	171,642	151,606
County Attorney			
Salaries	80,208	61,945	65,128
Contractual	4,315	4,800	4,800
Commodities	10,720	3,800	3,800
Capital Outlay		1,000	0
Total	95,243	71,545	73,728
Sheriff			
Salaries	466,134	503,541	503,541
Contractual	97,062	98,000	98,000
Commodities	64,150	48,000	48,000
Capital Outlay	15,966	10,000	10,000
Total	643,312	659,541	659,541
District Court			
Salaries		39,860	39,860
Contractual	27,468	26,110	25,810
Commodities	46,547	7,180	7,180
Capital Outlay	1,254	6,885	6,885
Total	75,269	80,035	79,735
Emergency Operations Center			
Salaries	181,627	480,000	300,000
Contractual	26,815	3,500	60,000
Commodities	20,091	4,000	5,000
Capital Outlay	17,234	5,000	2,000
Total	245,767	492,500	367,000
Other Agencies			
Weather Tower	3,583	2,500	2,500
Ambulance	130,435	140,000	150,000
Mental Rehabilitation - Arrowhead West	5,000	5,000	5,000
Mental Health - Iroquois Center	34,000	34,000	34,000
Total	173,018	181,500	191,500
Other Agencies			
Other Agencies		8,300	
Other cost of living adjustments			
Total	0	8,300	0
Total - Page7c	1,493,161	1,808,363	1,666,410

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Transfers			
To Equipment Reserve	125,000		
To Equipment Reserve - Ambulance	75,000		
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	30,000	30,000	10,000
Transfer to Long Term Recovery for Local Match			
Transfer to Building Fund	600,000		20,000
Total	860,000	60,000	60,000
County Attorney - Diversion			
Salaries			6,750
Contractual			5,000
Commodities			2,500
Capital Outlay			25,000
Total	0	0	39,250
Sheriff - Jail			
Salaries			108,592
Contractual			2,400
Commodities			4,000
Capital Outlay			
Total	0	0	114,992
Commons Media Center			
Salaries		20,000	35,000
Contractual		30,000	13,000
Commodities		20,000	12,000
Capital Outlay			10,000
Total	0	70,000	70,000
Additional Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	860,000	130,000	284,242

Kiowa County

2010

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Total - Page7b	1,354,356	1,700,664	1,839,541
Total - Page 7c	1,493,161	1,808,363	1,666,410
Total - Page7d	860,000	130,000	284,242
Total Detail Expenditures**	3,707,517	3,639,027	3,790,193

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Kiowa County

2010

FUND PAGE

Adopted Budget Debt Service	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	128,499
Receipts:			
Ad Valorem Tax		128,499	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			4,799
Recreational Vehicle Tax			100
16/20M Vehicle Tax			344
Slider			0
Sales tax for revenue bond			80,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	128,499	85,243
Resources Available:	0	128,499	213,742
Expenditures:			
Principal		0	29,075
Interest		0	58,875
Fees		0	200
Cash Basis Reserve			120,000
Sales tax proceeds			80,000
Neighborhood Revitalization Rebate			3,106
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	291,256
Unencumbered Cash Balance Dec 31	0	128,499	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	122,380	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No		Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:			Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

FUND PAGE - ROAD DETAIL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Road & Bridge Fund - Detail	2008	2009	2010
Expenditures:			
Public Works			
Salaries	471,051	595,940	588,000
Contractual	103,311	139,500	151,245
Commodities	350,774	396,000	385,100
Capital Outlay	76,351	73,700	80,795
Total	1,001,487	1,205,140	1,205,140
Transfers			
Transfer to Special Road & Bridge			
Transfer to Special Road Mach & Equip			
Transfer to Long Term Recovery	186,296		
Capital Outlay			
Total	186,296	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,187,783	1,205,140	1,205,140

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

FUND PAGE - ROAD

Adopted Budget Appraiser	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	28,292	175,410	151,447
Receipts:			
Ad Valorem Tax	221,119	160,023	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,275		
Motor Vehicle Tax	2,307	8,818	5,976
Recreational Vehicle Tax	46	177	124
16/20 M Vehicle Tax	333	569	429
Slider			0
PY Cancelled Encumbrances	55,000		
Interest on Idle Funds			
Miscellaneous	7,396		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	287,476	169,587	6,529
Resources Available:	315,768	344,997	157,976
Expenditures:			
Personnel Services	65,903	97,850	113,850
Contractual	58,155	18,000	18,000
Commodities	16,300	18,700	18,700
Capital Outlay		9,000	9,000
GIS Personnel Services		25,000	25,000
GIS Other		25,000	9,000
Neighborhood Revitalization Rebate			1,485
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	140,358	193,550	195,035
Unencumbered Cash Balance Dec 31	175,410	151,447	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	212,300	193,550	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget County Health	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	73,921	139,542	72,867
Receipts:			
Ad Valorem Tax	132,778	131,450	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,161		
Motor Vehicle Tax	3,096	5,555	4,909
Recreational Vehicle Tax	66	112	102
16/20 M Vehicle Tax	292	358	352
Slider			0
State and Federal Aid	29,895	15,000	15,000
Licenses and Fees	22,707	11,000	11,099
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	189,995	163,475	31,462
Resources Available:	263,916	303,017	104,329
Expenditures:			
Personnel Services	81,097	82,500	82,500
Contractual	19,223	47,650	47,650
Commodities	24,054	50,000	50,000
Capital Outlay		50,000	50,000
Neighborhood Revitalization Rebate			5,253
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	124,374	230,150	235,403
Unencumbered Cash Balance Dec 31	139,542	72,867	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	229,150	230,150	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

Kiowa County

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Noxious Weed	2008	2009	2010
Unencumbered Cash Balance Jan 1	5,527	3,453	9,613
Receipts:			
Ad Valorem Tax	136,830	162,651	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,739		
Motor Vehicle Tax	4,985	5,721	6,074
Recreational Vehicle Tax	108	115	126
16/20 M Vehicle Tax	361	369	436
Slider			0
Chemical Sales	15,072	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	159,095	193,856	31,636
Resources Available:	164,622	197,309	41,249
Expenditures:			
Personnel Services	46,524	54,976	54,976
Contractual	6,808	6,000	6,000
Commodities	69,512	126,720	126,720
Capital Outlay	3,325		
Transfer to Long Term Recovery	35,000	0	
Neighborhood Revitalization Rebate			6,114
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	161,169	187,696	193,810
Unencumbered Cash Balance Dec 31	3,453	9,613	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	178,081	187,696	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Bridge	2008	2009	2010
Unencumbered Cash Balance Jan 1	388,402	417,013	254,846
Receipts:			
Ad Valorem Tax	80,019	84,237	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,041		
Motor Vehicle Tax	3,249	3,315	3,146
Recreational Vehicle Tax	70	67	65
16/20 M Vehicle Tax	274	214	226
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	84,653	87,833	3,437
Resources Available:	473,055	504,846	258,283
Expenditures:			
Personnel Services			
Contractual	43,759	150,000	82,000
Commodities	12,283		3,000
Capital Outlay		100,000	217,209
Neighborhood Revitalization Rebate			1,834
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	56,042	250,000	304,043
Unencumbered Cash Balance Dec 31	417,013	254,846	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	433,080	505,890	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road and Bridge	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	496,108	471,472	497,138
Receipts:			
Ad Valorem Tax	160,039	168,476	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,081		
Motor Vehicle Tax	6,497	6,629	6,292
Recreational Vehicle Tax	139	133	131
16/20 M Vehicle Tax	549	428	451
Slider			0
Reimbursed Expenses			
Transfers from Road & Bridge	0	0	0
Interest on Idle Funds			
Miscellaneous	12,835		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	182,140	175,666	6,874
Resources Available:	678,248	647,138	504,012
Expenditures:			
Personnel Services			
Contractual	41		16,000
Commodities	158,725	150,000	170,000
Capital Outlay	48,010	0	405,863
Neighborhood Revitalization Rebate			3,668
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	206,776	150,000	595,531
Unencumbered Cash Balance Dec 31	471,472	497,138	xxxxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	525,280	731,085	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
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 Expenditur			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2009 Ad Valorem Tax

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,650,000	2,252,850	1,952,850
Receipts:			
Sale of assets	22,500		
Transfer from General	600,000	0	20,000
Interest on Idle Funds			
Miscellaneous	350		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	622,850	0	20,000
Resources Available:	2,272,850	2,252,850	1,972,850
Expenditures:			
Capital Outlay	20,000	300,000	1,972,850
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	20,000	300,000	1,972,850
Unencumbered Cash Balance Dec 31	2,252,850	1,952,850	0
2008/2009 Budget Authority Amount:	1,200,000	1,550,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Equipment Reserve	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	609,673	751,548	726,875
Receipts:			
Transfer from General	125,000	0	0
Transfer from General	75,000	0	0
Sale of equipment	9,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	209,500	0	0
Resources Available:	819,173	751,548	726,875
Expenditures:			
Capital Outlay - General			558,000
Capital Outlay - Ambulance	60,625		89,375
Capital Outlay - Road & Bridge			60,000
Capital Outlay - Other	7,000	23,923	19,500
Capital Outlay - Noxious Weed		750	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	67,625	24,673	726,875
Unencumbered Cash Balance Dec 31	751,548	726,875	0
2008/2009 Budget Authority Amount:	799,681	739,673	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Kiowa County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency 911 Phone Service	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	28,225	22,895	36,895
Receipts:			
911 Charges	11,395	15,000	15,000
Grants	91,275		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	102,670	15,000	15,000
Resources Available:	130,895	37,895	51,895
Expenditures:			
Contractual	10,704	1,000	51,895
Capital outlay	97,296		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	108,000	1,000	51,895
Unencumbered Cash Balance Dec 31	22,895	36,895	0
2008/2009 Budget Authority Amount:	175,839	67,225	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget

Landfill Closure	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	220,631	222,706	246,075
Receipts:			
Transfer from General	30,000	30,000	10,000
Fees	12,060		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	42,060	30,000	10,000
Resources Available:	262,691	252,706	256,075
Expenditures:			
Contractual Services	39,985	6,631	256,075
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	39,985	6,631	256,075
Unencumbered Cash Balance Dec 31	222,706	246,075	0
2008/2009 Budget Authority Amount:	240,628	276,631	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Kiowa County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Road Machinery & Equipment	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	166,500	166,500	166,500
Receipts:			
Transfer from Road & Bridge	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	166,500	166,500	166,500
Expenditures:			
Capital Outlay		0	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
2008/2009 Budget Authority Amount:	166,500	166,500	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Solid Waste	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	284,852	340,873	281,220
Receipts:			
User Fees	176,949	36,000	46,000
Special Assessments		90,000	90,000
Transfers from General	30,000	30,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	206,949	156,000	146,000
Resources Available:	491,801	496,873	427,220
Expenditures:			
Salaries	88,334	86,653	105,000
Contractual	40,390	65,000	54,800
Commodities	14,144	40,000	29,200
Capital Outlay	8,060	24,000	36,653
Transfers to Long Term Recovery	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	150,928	215,653	225,653
Unencumbered Cash Balance Dec 31	340,873	281,220	201,567
2008/2009 Budget Authority Amount:	173,329	215,653	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2008 is to be shown)

2010

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	9,446	Cash Balance Jan 1		Cash Balance Jan 1	4,023,289	Cash Balance Jan 1	273	Cash Balance Jan 1	2,679	4,035,687
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	11,353			State & Federal Aid	365,257			State & Federal Aid	5,030	
				Insurance Proceeds	357,233					
				Transfer from Road & Bridge	186,296					
				Transfer from Noxious Weed	35,000					
				Donations & Other	431,868					
Total Receipts	11,353	Total Receipts	0	Total Receipts	1,375,654	Total Receipts	0	Total Receipts	5,030	1,392,037
Resources Available:	20,799	Resources Available:	0	Resources Available:	5,398,943	Resources Available:	273	Resources Available:	7,709	5,427,724
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	5,132	Contractual		Recovery Projects	4,394,239			Commodities	7,709	
Total Expenditures	5,132	Total Expenditures	0	Total Expenditures	4,394,239	Total Expenditures	0	Total Expenditures	7,709	4,407,080
Cash Balance Dec 31	15,667	Cash Balance Dec 31	0	Cash Balance Dec 31	1,004,704	Cash Balance Dec 31	273	Cash Balance Dec 31	0	1,020,644
										1,020,644

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2008 is to be shown)

2010

Non-Budgeted Funds-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 Check		Health Insurance		Ice Storm Disaster		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	25,050	Cash Balance Jan 1	57,671	Cash Balance Jan 1	240	Cash Balance Jan 1	61,223	Cash Balance Jan 1		144,184
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & Fees	26,839	State & Federal Aid	145,578	Licenses & Fees	210	Premiums	701,597	State & Federal Aid	19,941	
						Interest Income	1,623			
Total Receipts	26,839	Total Receipts	145,578	Total Receipts	210	Total Receipts	703,220	Total Receipts	19,941	895,788
Resources Available:	51,889	Resources Available:	203,249	Resources Available:	450	Resources Available:	764,443	Resources Available:	19,941	1,039,972
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	4,687	Commodities	148,610	Commodities	425	Claims Paid	561,273	Recovery projects	17,935	
Contractual	380									
Commodities	872									
Transfers out	25,050									
Total Expenditures	30,989	Total Expenditures	148,610	Total Expenditures	425	Total Expenditures	561,273	Total Expenditures	17,935	759,232
Cash Balance Dec 31	20,900	Cash Balance Dec 31	54,639	Cash Balance Dec 31	25	Cash Balance Dec 31	203,170	Cash Balance Dec 31	2,006	280,740**
										280,740**

**Note: These two block figures should agree.

CONSOLIDATED METHOD FUND PAGE

2010

County Name Kiowa County
Special District Name Rural Fire District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance, Jan. 1	33,424	82,733	80,784
Ad Valorem Tax	83,633	89,328	xxxxxxxxxxxxxx
Delinquent Tax	717		
Motor Vehicle Tax	2,406	1,809	2,012
Recreational Vehicle Tax	51	55	43
16/20M Vehicle Tax	371	274	249
LAVTR			
Slider			
State and Federal Aid			
Other			
PY Cancelled Encumbrances	39,011		
Interest on Idle Funds	1		
Total Receipts	126,190	91,466	2,304
Resources Available:	159,614	174,199	83,088
Expenditures:			
Personnel Services	31,574	36,415	36,415
Contractual	20,500	20,000	20,000
Commodities	23,081	27,000	27,000
Capital Outlay	1,726	10,000	85,160
Neighborhood Revitalization			3,655
Total Expenditures	76,881	93,415	172,230
Unencumbered Cash Balance, Dec 31	82,733	80,784	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			172,230
Tax Required			89,142
Delinquency Computation % Rate 3.000%			2,674
Amount of 2009 Ad Valorem Tax			91,816

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

Budgeted Fund Names	Amount Levy for 2009	Allocation for Year 2010		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	89,328	2012	43	249
Total	89,328	2,012	43	249

County Treas MVT Estimate	2,012		
County Treas RTV Estimate		43	
County Treas 16/20M Estimate			249

MVT Factor	0.02252		
RVT Factor		0.00048	
16/20M Factor			0.00279

2010

Kiowa County
Rural Fire District

Computation to Determine Limit for 2010

		Amount of Levy
1.	Tax Levy Amount in 2009 Budget	+ \$ <u>89,328</u>
2.	Debt Service Levy in 2009 Budget	- \$ <u>0</u>
3.	Tax Levy Excluding Debt Service	\$ <u>89,328</u>
2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009:	+ <u>911,383</u>
5.	Increase in Personal Property for 2009:	
5a.	Personal Property 2009	+ <u>560,079</u>
5b.	Personal Property 2008	- <u>708,309</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 2009	<u>1,287,849</u>
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>2,199,232</u>
8.	Total Estimated Valuation July 1, 2009	<u>81,124,891</u>
9.	Total Valuation less Valuation Adjustment (8 minus 7)	<u>78,925,659</u>
10.	Factor for Increase (7 divided by 9)	<u>0.02786</u>
11.	Amount of Increase (10 times 3)	+ \$ <u>2,489</u>
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>91,817</u>
13.	Debt Service Levy in this 2010 Budget	<u>0</u>
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>91,817</u>

If the 2010 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

2010

County Name Kiowa County
Special District Name Haviland Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance, Jan. 1	26,929	28,313	31,917
Ad Valorem Tax	52,079	59,222	XXXXXXXXXXXXXX
Delinquent Tax	521		
Motor Vehicle Tax	4,177	3,594	3,746
Recreational Vehicle Tax	66	69	59
16/20M Vehicle Tax	108	523	495
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	49	250	250
Other income	54		
Interest on Idle Funds	733		
Total Receipts	57,787	63,658	4,550
Resources Available:	84,716	91,971	36,467
Expenditures:			
Personnel Services	27,836	30,054	30,054
Contractual	6,775	3,000	3,000
Commodities	2,952	2,000	2,000
Capital Outlay	18,840	15,000	15,000
Additional Capital Outlay		10,000	38,201
Neighborhood Revitalization			1,071
Total Expenditures	56,403	60,054	89,326
Unencumbered Cash Balance, Dec 31	28,313	31,917	XXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditures and Non-Appropriated Balance		89,326
		Tax Required	
			52,859
	Delinquency Computation % Rate		3.00%
	Amount of 2009 Ad Valorem Tax		54,445

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

Budgeted Fund Names	Amount Levy for 2009	Allocation for Year 2010		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	59,222	3746	59	495
Total	59,222	3,746	59	495

County Treas MVT Estimate	3,746		
County Treas RTV Estimate		59	
County Treas 16/20M Estimate			495
MVT Factor	0.06325		
RVT Factor		0.00100	
16/20M Factor			0.00836

Kiowa County
Haviland Cemetery District

2010

Computation to Determine Limit for 2010

		Amount of Levy
1. Tax Levy Amount in 2009 Budget		+ \$ <u>59,222</u>
2. Debt Service Levy in 2009 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>59,222</u>
 2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009:	+ <u>6,791</u>	
5. Increase in Personal Property for 2009:		
5a. Personal Property 2009	+ <u>253,317</u>	
5b. Personal Property 2008	- <u>340,656</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 2009	<u>176,849</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>183,640</u>	
8. Total Estimated Valuation July 1, 2009	<u>11,161,460</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>10,977,820</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01673</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>991</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>60,213</u></u>
13. Debt Service Levy in this 2010 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>60,213</u></u>

If the 2010 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

2010

County Name Kiowa County
Special District Name Hillcrest Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance, Jan. 1	43,612	58,191	35,283
Ad Valorem Tax	52,287	56,966	xxxxxxxxxxxxxx
Delinquent Tax	125		
Motor Vehicle Tax	1,291	1,199	1,235
Recreational Vehicle Tax	21	24	23
16/20M Vehicle Tax	108	103	100
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots		700	700
Burials			
Interest on Idle Funds			
Total Receipts	53,832	58,992	2,058
Resources Available:	97,444	117,183	37,341
Expenditures:			
Personnel Services	31,753	36,000	36,000
Contractual	5,500	4,000	4,000
Commodities	2,000	3,500	3,500
Capital Outlay		38,400	50,272
Neighborhood Revitalization			118
Total Expenditures	39,253	81,900	93,890
Unencumbered Cash Balance, Dec 31	58,191	35,283	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	93,890
		Tax Required	56,549
		Delinquency Computation % Rate 3.000%	1,696
		Amount of 2009 Ad Valorem Tax	58,245

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

Budgeted Fund Names	Amount Levy for 2009	Allocation for Year 2010		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	56,966	1235	23	100
Total	56,966	1,235	23	100

County Treas MVT Estimate	1,235		
County Treas RTV Estimate		23	
County Treas 16/20M Estimate			100
MVT Factor	0.02168		
RVT Factor		0.00040	
16/20M Factor			0.00176

2010

Kiowa County
Hillcrest Cemetery District

Computation to Determine Limit for 2010

		Amount of Levy
1.	Tax Levy Amount in 2009 Budget	+ \$ <u>56,966</u>
2.	Debt Service Levy in 2009 Budget	- \$ <u>0</u>
3.	Tax Levy Excluding Debt Service	\$ <u>56,966</u>
2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009:	+ <u>10,769</u>
5.	Increase in Personal Property for 2009:	
5a.	Personal Property 2009	+ <u>69,139</u>
5b.	Personal Property 2008	- <u>91,016</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 2009	<u>88,245</u>
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>99,014</u>
8.	Total Estimated Valuation July 1, 2009	<u>25,680,732</u>
9.	Total Valuation less Valuation Adjustment (8 minus 7)	<u>25,581,718</u>
10.	Factor for Increase (7 divided by 9)	<u>0.00387</u>
11.	Amount of Increase (10 times 3)	+ \$ <u>220</u>
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>57,186</u>
13.	Debt Service Levy in this 2010 Budget	<u>0</u>
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>57,186</u>

If the 2010 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

2010

County Name Kiowa County
Special District Name Fairview Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance, Jan. 1	40,464	33,779	35,108
Ad Valorem Tax	39,684	62,087	xxxxxxxxxxxxxx
Delinquent Tax	963		
Motor Vehicle Tax	2,776	2,809	4,015
Recreational Vehicle Tax	64	80	86
16/20M Vehicle Tax	209	3	125
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	1,390		
Other	1,630		
Marker and Grave Fees	2,795	2,000	2,000
Interest on Idle Funds	681	500	500
Total Receipts	50,192	67,479	6,726
Resources Available:	90,656	101,258	41,834
Expenditures:			
Personnel Services	38,491	41,500	41,500
Contractual	9,417	10,500	10,500
Commodities	8,969	11,550	11,550
Capital Outlay		2,600	2,600
Additional Capital Outlay		0	43,205
Neighborhood Revitalization			7,158
Total Expenditures	56,877	66,150	116,513
Unencumbered Cash Balance, Dec 31	33,779	35,108	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			116,513
Tax Required			74,679
Delinquency Computation % Rate 3.000%			2,240
Amount of 2009 Ad Valorem Tax			76,919

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

Budgeted Fund Names	Amount Levy for 2009	Allocation for Year 2010		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	62,087	4015	86	125
Total	62,087	4,015	86	125

County Treas MVT Estimate 4,015
County Treas RTV Estimate 86
County Treas 16/20M Estimate 125

MVT Factor 0.06467
RVT Factor 0.00139
16/20M Factor 0.00201

Kiowa County
Fairview Cemetery District

Computation to Determine Limit for 2010

		Amount of Levy
1.	Tax Levy Amount in 2009 Budget	+ \$ <u>62,047</u>
2.	Debt Service Levy in 2009 Budget	- \$ <u>0</u>
3.	Tax Levy Excluding Debt Service	\$ <u>62,047</u>
2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009:	+ <u>2,786,298</u>
5.	Increase in Personal Property for 2009:	
5a.	Personal Property 2009	+ <u>544,682</u>
5b.	Personal Property 2008	- <u>613,992</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 2009	<u>1,424,046</u>
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>4,210,344</u>
8.	Total Estimated Valuation July 1, 2009	<u>34,695,073</u>
9.	Total Valuation less Valuation Adjustment (8 minus 7)	<u>30,484,729</u>
10.	Factor for Increase (7 divided by 9)	<u>0.13811</u>
11.	Amount of Increase (10 times 3)	+ \$ <u>8,570</u>
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>70,617</u>
13.	Debt Service Levy in this 2010 Budget	<u>0</u>
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>70,617</u>

If the 2010 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.

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County
will meet on the 3rd day of August, 2009, 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 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Est. Tax Rate*
General	3,707,517	27.507	3,639,027	28.213	3,902,714	2,892,073	31.961
Debt Service				1.511	291,256	79,839	0.882
Road & Bridge	1,187,783	9.734	1,205,140	10.131	1,240,647	912,613	10.086
Appraiser	140,358	2.643	193,550	1.881	195,035	38,171	0.422
County Health	124,374	1.665	230,150	1.545	235,403	135,006	1.492
Noxious Weed	161,169	1.714	187,696	1.912	193,810	157,138	1.737
Special Bridge	56,042	1.000	250,000	1.000	304,043	47,133	0.521
Special Road and Bridge	206,776	2.000	150,000	2.000	595,531	94,265	1.042
Building	20,000		300,000		1,972,850		
Equipment Reserve	67,625		24,673		726,875		
Emergency 911 Phone Service	108,000		1,000		51,895		
Landfill Closure	39,985		6,631		256,075		
Special Road Machinery & Equipment					166,500		
Solid Waste	150,928		215,653		225,653		
Non-Budgeted Funds-A	4,407,080						
Non-Budgeted Funds-B	86,851						
Non-Budgeted Funds-C	759,232						
Totals	11,223,720	46.263	6,403,520	48.193	10,358,287	4,356,238	48.143
Less: Transfers	1,106,346		60,000		60,000		
Net Expenditure	10,117,374		6,343,520		10,298,287		
Total Tax Levied	3,741,248		4,091,187		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	80,375,513		84,950,268		90,486,533		

Outstanding Indebtedness,

	2007	2008	2009
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	20,442	10,498
Total	0	20,442	10,498

*Tax rates are expressed in mills

Other District Funds	2008		2009		Proposed Budget 2010		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	76,881	1.155	93,415	1.146	172,230	91,816	1.132
Total Tax Levied	83,931		89,328				
Assessed Valuation	72,011,581		77,984,599		81,124,891		
Haviland Cemetery District	56,403	5.319	60,054	5.343	89,326	54,445	5.343
Total Tax Levied	52,858		59,222				
Assessed Valuation	10,054,922		11,161,460		10,190,156		
Hillcrest Cemetery District	39,253	2.273	81,900	2.268	93,890	58,245	2.268
Total Tax Levied	52,876		56,966				
Assessed Valuation	23,572,384		25,109,154		25,680,732		
Fairview Cemetery District	56,877	1.385	66,150	2.217	116,513	76,919	2.217
Total Tax Levied	39,135		62,087				
Assessed Valuation	27,813,720		28,009,396		34,695,073		

*Tax rates are expressed in mills

Kiowa County

2010

2010 Neighborhood Revitalization Rebate

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General	2,776,177	31.924	112,521
Debt Service	76,640	0.881	3,106
Road & Bridge	876,041	10.074	35,507
Appraiser	36,641	0.421	1,485
County Health	129,596	1.490	5,253
Noxious Weed	150,840	1.735	6,114
Special Bridge	45,244	0.520	1,834
Special Road and Bridge	90,487	1.041	3,668
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TOTAL	4,181,665	48.086	169,488

2009 Net Valuation (July 1 less NR Valuation) 86,961,885

Net Valuation Factor: 86,961.885

Neighborhood Revitalization Subj to Rebate 3,524,648

Neighborhood Revitalization factor 3,524.648

COUNTY RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2010 annual budget for Kiowa County .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Kiowa County budget exceed the amount levied to finance the 2009 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 2009 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 2010 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 2010 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 Kiowa County Clerk by calling 620-723-3366 between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

Commissioners will be published in the Kiowa County Signal. Interested persons can also address qu

Adopted this _____ day of _____, 2009 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 Hillcrest Cemetery District with respect to financing the 2010Y 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 2010 Hillcrest Cemetery District budget exceed the amount levied to finance the 2009 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 2010 Hillcrest Cemetery District budget as defined above.

Adopted this _____ day of _____, 2009 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 2010Y 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 2010 Fairview Cemetery District budget exceed the amount levied to finance the 2009 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 2010 Fairview Cemetery District budget as defined above.

Adopted this _____ day of _____, 2009 by the Fairview Cemetery District Board, Kiowa County, Kansas.

Fairview Cemetery DISTRICT BOARD

, Chair/President

, Member

, Member