

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 2012; and
(3) the Amount(s) of 2011 Ad Valorem Tax are within statutory limitations.

		2012 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2012		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	4,136,559	3,547,763	
Debt Service	10-113	8	292,118	88,440	
Road & Bridge	79-1946	9	1,363,745	1,058,540	
Appraiser	19-436	10	229,125	175,053	
County Health	65-204	10	307,087	139,061	
Noxious Weed	2-1318	11	199,270	156,281	
Special Bridge	68-1135	11	384,145		
Special Road and Bridge	68-141g	12	258,626	160,212	
		12			
Bulding		13	231,529		
Equipment Reserve		13	340,377		
Emergency 911 Phone Service		14	65,821		
Landfill Closure		14	348,268		
Special Road Machinery & Equipment		15	81,854		
Solid Waste		15	221,930		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	8,460,454	5,325,350	
Budget Summary		23			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		24	Is a Resolution required?	Yes	
Resolution		25			Nov 1, 2011 Total Assessed Valuation

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

Attest: _____ 2011

County Clerk

Ronald Freeman
Donald J. Richards
John W. Curie

Governing Body

2012

Kiowa County

CERTIFICATE (2)

		2012 Adopted Budget				
		Page No.	Expenditures	2011 Amount of Ad Valorem	County Clerk's Use Only	
					Nov. 1 Final Assess Valuation	Computed Mills Rate
Table of Contents:						
<u>Fund</u>	<u>K.S.A.</u>					
Rural Fire District	19-3601	19	179,704	120,201		
Haviland Cemetery District	17-1330	20	78,259	55,277		
Hillcrest Cemetery District	17-1330	21	155,450	58,680		
Fairview Cemetery District	17-1330	22	162,145	81,330		
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revised 8/06/07

Computation to Determine Limit for 2012

	Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>4,494,500</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>79,709</u>
3. Tax Levy Excluding Debt Service	\$ <u>4,414,791</u>
 2011 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2011:	+ <u>1,238,489</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>804,211</u>
5b. Personal Property 2010	- <u>945,430</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 2011:	<u>94,399</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>1,332,888</u>
8. Total Estimated Valuation July 1, 2011	<u>89,396,228</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>88,063,340</u>
10. Factor for Increase (7 divided by 9)	<u>0.01514</u>
11. Amount of Increase (10 times 3)	+ \$ <u>66,820</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>4,481,611</u>
13. Debt Service Levy in this 2012 Budget	<u>88,440</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>4,570,051</u>

If the 2012 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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

2011 Budgeted Funds	Budgeted Levy Amount for 2010	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	2,903,408	101,025	1,818	11,578	0
Debt Service	79,709	2,774	50	318	0
Road & Bridge	985,920	34,306	618	3,932	0
Appraiser	218,319	7,597	137	871	0
County Health	141,336	4,918	89	564	0
Noxious Weed	165,808	5,769	104	661	0
Special Bridge					
Special Road and Bridge					
TOTAL	4,494,500	156,389	2,816	17,924	0

County Treas Motor Vehicle Estimate 156,389

County Treasurers Recreational Vehicle Estimate 2,816

County Treasurers 16/20M Vehicle Estimate 17,924

County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.03480

 Recreational Vehicle Factor 0.00063

 16/20M Vehicle Factor 0.00399

 Slider Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	Transfers Authorized by Statute
General	Equipment Reserve	232,000	-	-	19-119
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	10,000	-	-	19-119
General	Building	20,000	-	-	19-120
Building	Long Term Recovery	1,188,471	-	-	19-120
Equipment Reserve	Long Term Recovery	100,000	-	-	19-119
Road and Bridge	Special Road and Bridge	11,000	-	-	68-141g
Road and Bridge	Equipment Reserve	11,000	-	-	19-119
Motor Vehicle Operating	General	17,668			8-145
Health Insurance	General	3,430			79-2958
Sheriff Inmate Account	Equipment Reserve	13,810			19-119
	Total	1,637,379	30,000	30,000	
	Adjustments*				
	Adjusted Totals	1,637,379	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2011 and/or 2012 from a non-budgeted fund.

Kiowa County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009-A - Courthouse	1/15/2009	1/15/2034	4.63	300,000	286,446	1/15	1/15	13,248	7,250	7,550	12,948
Series 2009-B -R&B	2/6/2009	2/6/2034	4.50	300,000	293,263	2/6	2/6	7,040	13,197	7,357	12,880
Series 2009-C - Jail	6/1/2009	6/1/2034	4.50	300,000	293,262	6/1	6/1	7,041	13,197	7,323	12,915
Series 2010-C - R&B Storage	5/13/2010	5/13/2040	4.00	100,000	100,000	5/13	5/13	1,785	4,000	1,846	3,939
Series 2010-B - Commons	4/20/2010	4/20/2050	4.00	300,000	300,000	4/20	4/20	3,157	12,000	3,251	11,906
Total G.O. Bonds					1,272,971			32,271	49,644	27,327	54,588
Revenue Bonds:											
Series 2010-A											
Hospital Revenue	1/15/2010	12/31/2048	4.00	2,130,200	2,130,200	12/31	12/31	85,208	0	85,441	0
Total Revenue Bonds					2,130,200			85,208	0	85,441	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,403,171			117,479	49,644	112,768	54,588

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 1,2011	Payments Due 2011	Payments Due 2012
Caterpillar Motorgrader	5/16/2011	60	3.75	194,049	0	18,558	18,558
Totals					0	18,558	18,558

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

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	562,663	553,195	65,001
Receipts:			
Ad Valorem Tax	2,771,431	2,903,408	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	22,115		
Motor Vehicle Tax	86,510	77,752	101,025
Recreational Vehicle Tax	1,519	1,415	1,818
16/20M Vehicle Tax	9,570	6,726	11,578
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Mineral Production Tax	17,628	30,000	20,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	252,916	157,550	155,000
Interest on Taxes	16,464	10,000	10,000
Federal State Grants	97,449		70,000
Contract Law	44,983	0	
Jail Inmate Contracts	23,924	34,992	35,000
Mortgage Registration Fees	16,805	12,000	12,000
Sheriff Fees	2,999	5,000	5,000
Officers Fees	25,171	20,000	20,000
Diversion Fees	20,522	8,085	37,500
Transfer from Treasurer's Motor Vehicle	17,668	0	0
Transfer from Health Insurance	3,430	0	0
Prior Year Cancelled Encumbrances	4,662		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	44,345	40,000	40,000
Miscellaneous	97,380	40,000	40,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,577,491	3,346,928	558,921
Resources Available:	4,140,154	3,900,123	623,922

Kiowa County

2012

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
General Administration			
Salaries	21,134	39,620	39,620
Contractual	261,808	150,000	102,000
Commodities	21,476	14,000	11,500
Capital Outlay	(125)	90,000	87,750
Total	304,293	293,620	240,870
County Commission			
Salaries	46,505	67,566	67,566
Contractual	107,889	98,500	98,500
Commodities	5,131	19,000	19,000
Capital Outlay	7,868	10,000	10,000
Total	167,393	195,066	195,066
County Clerk			
Salaries	69,464	73,587	79,827
Contractual	5,553	4,750	5,750
Commodities	1,814	3,300	5,000
Capital Outlay	137	2,000	4,000
Total	76,968	83,637	94,577
County Treasurer			
Salaries	75,601	78,383	84,600
Contractual	3,300	7,900	7,900
Commodities	4,864	6,100	6,100
Capital Outlay	99		
Total	83,864	92,383	98,600
Register of Deeds			
Salaries	43,057	53,132	57,132
Contractual	14,497	7,020	7,020
Commodities	2,483	3,090	3,500
Capital Outlay		5,000	5,000
Total	60,037	68,242	72,652
Direct Election			
Salaries	13,162	7,946	9,946
Contractual			
Commodities	17,589	28,995	30,995
Capital Outlay			
Total	30,751	36,941	40,941
Commons Media Center			
Salaries	35,000	35,000	38,500
Contractual	13,000	13,000	8,000
Commodities	12,000	12,000	3,500
Capital Outlay	10,000	10,000	10,000
Total	70,000	70,000	60,000
Employee Benefit			
Health Insurance	600,868	812,800	942,000
Health Insurance Reimbursement			(42,000)
KPERS	120,695	118,902	187,777
FICA	136,124	158,290	187,290
Other	1,558	10,500	10,500
Total	859,245	1,100,492	1,285,567
Total - Page 7b	1,652,551	1,940,381	2,088,273

Kiowa County

2012

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
Community Center			
Salaries		2,639	0
Contractual	6,040	9,500	10,000
Commodities	4,140	1,000	4,000
Capital Outlay	17,387	12,500	0
Total	27,567	25,639	14,000
Other Agencies			
Agricultural Extension	109,300	109,300	109,300
Conservation District	13,000	13,000	15,000
County Fair		18,500	18,500
Museum	2,500	40,000	40,000
Total	124,800	180,800	182,800
Other Agencies			
Library	70,370	70,370	65,370
Services for the Elderly	50,272	50,236	50,236
Swimming Pool	10,000	10,000	10,000
Economic Development	20,000	20,000	20,000
Total	150,642	150,606	145,606
County Attorney			
Salaries	96,822	72,000	70,000
Contractual	4,169	5,000	5,000
Commodities	6,471	4,100	4,100
Capital Outlay			
Total	107,462	81,100	79,100
County Attorney - Diversion			
Salaries	8,080	7,500	7,500
Contractual	15,667	7,500	7,500
Commodities		5,000	5,000
Capital Outlay		10,000	10,000
Total	23,747	30,000	30,000
Sheriff			
Salaries	448,019	506,000	546,196
Contractual	65,010	43,000	43,000
Commodities	58,717	48,000	51,000
Capital Outlay	18,710	10,000	30,000
Total	590,456	607,000	670,196
Sheriff - Jail			
Salaries	130,631	148,000	161,100
Contractual	35,959	52,400	25,000
Commodities	29,839	7,000	41,100
Capital Outlay		2,000	2,000
Total	196,429	209,400	229,200
District Court			
Salaries			
Contractual	38,352	64,460	69,960
Commodities	9,223	5,660	4,160
Capital Outlay	27,869	8,500	4,500
Total	75,444	78,620	78,620
Total - Page7c	1,296,547	1,363,165	1,429,522

Kiowa County

2012

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
Emergency Services			
Salaries	106,048	100,000	120,000
Contractual	21,424	30,000	15,000
Commodities	14,995	24,000	13,000
Capital Outlay	10,617	4,000	10,000
Total	153,084	158,000	158,000
Other Agencies			
Weather Tower	2,795	2,500	2,500
Ambulance	150,982	158,000	165,000
Mental Rehabilitation - Arrowhead West	5,000	5,000	2,500
Area Mental Health - Iroquois	34,000	30,000	25,000
Total	192,777	195,500	195,000
Transfers			
To Equipment Reserve	232,000		
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	10,000		
To Building	20,000		
Total	292,000	30,000	30,000
Other Agencies			
Housing Authority			10,000
Total	0	0	10,000
Commons Building			
Salaries			
Contractual			30,000
Commodities			2,500
Capital Outlay			
Total	0	0	32,500
Rural Opportunity Zone			
Contractual			2,250
Total	0	0	2,250
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	637,861	383,500	427,750

Kiowa County

2012

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
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
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	1,652,551	1,940,381	2,088,273
Total - Page 7c	1,296,547	1,363,165	1,429,522
Total - Page 7d	637,861	383,500	427,750
Total Detail Expenditures**	3,586,959	3,687,046	3,945,545

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

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	104,476	119,871	115,971
Receipts:			
Ad Valorem Tax	75,808	79,709	XXXXXXXXXXXXXXXXXX
Delinquent Tax	561		
Motor Vehicle Tax		2,146	2,774
Recreational Vehicle Tax		39	50
16/20M Vehicle Tax		186	318
Slider			0
Hospital Reimbursement	85,208	85,208	85,441
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	161,577	167,288	88,583
Resources Available:	266,053	287,159	204,554
Expenditures:			
General Government			
Principal	20,405	49,644	54,588
Interest and Fees	40,569	32,271	27,327
Cash Basis Reserve			120,000
Sales Tax Proceeds			
Hospital Revenue Bond	85,208	85,208	85,441
Neighborhood Revitalization Rebate		4,065	4,762
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	146,182	171,188	292,118
Unencumbered Cash Balance Dec 31	119,871	115,971	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	291,256	291,388	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			292,118
Tax Required			87,564
Delinquent Comp Rate: 1.000%			876
Amount of 2011 Ad Valorem Tax			88,440

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	48,270	22,506	10,401
Receipts:			
Ad Valorem Tax	867,184	985,920	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,022		
Motor Vehicle Tax	30,184	24,534	34,306
Recreational Vehicle Tax	537	446	618
16/20M Vehicle Tax	3,387	2,122	3,932
Slider			0
Special City & County Highway	275,974	267,656	266,429
County Equalization			
Interest on Idle Funds			
Miscellaneous	2,563		
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,186,851	1,280,678	305,285
Resources Available:	1,235,121	1,303,184	315,686

FUND PAGE - ROAD DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
Public Works			
Salaries	517,255	625,360	689,752
Contractual	136,768	145,000	160,000
Commodities	400,642	358,500	358,500
Capital Outlay	135,950	113,640	98,500
Total	1,190,615	1,242,500	1,306,752
Transfers			
Transfer to Special Road & Bridge	11,000		
Transfer to Equipment Reserve	11,000		
Commodities			
Capital Outlay			
Total	22,000	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 **	1,212,615	1,242,500	1,306,752

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

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	165,032	58,671	47,200
Receipts:			
Ad Valorem Tax	37,252	218,319	XXXXXXXXXXXXXXXXXX
Delinquent Tax	918		
Motor Vehicle Tax	8,196	1,026	7,597
Recreational Vehicle Tax	146	19	137
16/20 M Vehicle Tax	919	89	871
Slider			0
GIS Receipts	1,253		
Interest on Idle Funds			
Miscellaneous	4,998		
Does miscellaneous exceed 10% of Total R			
Total Receipts	53,682	219,453	8,605
Resources Available:	218,714	278,124	55,805
Expenditures:			
General Government			
Personnel Services	65,500	120,090	130,000
Contractual Services	79,531	18,000	18,700
Commodities	12,504	18,700	18,000
Capital Outlay	2,508	29,000	19,000
GIS		34,000	34,000
Neighborhood Revitalization Rebate		11,134	9,425
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	160,043	230,924	229,125
Unencumbered Cash Balance Dec 31	58,671	47,200	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	195,035	230,924	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	229,125
		Tax Required	173,320
Delinquent Comp Rate:	1.000%		1,733
Amount of 2011 Ad Valorem Tax			175,053

Adopted Budget County Health	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	220,825	266,534	137,733
Receipts:			
Ad Valorem Tax	128,788	141,336	XXXXXXXXXXXXXXXXXX
Delinquent Tax	970		
Motor Vehicle Tax	5,163	3,629	4,918
Recreational Vehicle Tax	92	66	89
16/20 M Vehicle Tax	579	314	564
Slider			0
State and Federal Aid	24,756	15,000	15,000
Licenses and Fees	39,466	11,099	11,099
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	199,814	171,444	31,670
Resources Available:	420,639	437,978	169,403
Expenditures:			
Health and Sanitation			
Personnel Services	88,663	78,887	91,000
Contractual Services	19,318	34,150	40,000
Commodities	43,227	38,000	40,000
Capital Outlay	2,897	115,000	128,600
Employee Benefits		27,000	
Neighborhood Revitalization Rebate		7,208	7,487
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	154,105	300,245	307,087
Unencumbered Cash Balance Dec 31	266,534	137,733	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	235,403	321,245	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	307,087
		Tax Required	137,684
Delinquent Comp Rate:	1.000%		1,377
Amount of 2011 Ad Valorem Tax			139,061

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	4,324	19,840	13,002
Receipts:			
Ad Valorem Tax	149,393	165,808	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,233		
Motor Vehicle Tax	5,315	4,224	5,769
Recreational Vehicle Tax	95	77	104
16/20 M Vehicle Tax	596	365	661
Slider			0
Other	42,594		
Chemical Sales		25,000	25,000
Prior Year Cancelled Encumbrances	10,100		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	209,326	195,474	31,534
Resources Available:	213,650	215,314	44,536
Expenditures:			
Public Works			
Personnel Services	59,211	61,136	67,136
Contractual Services	16,754	6,000	18,900
Commodities	100,809	126,720	104,820
Capital Outlay	17,036		
Neighborhood Revitalization Rebate		8,456	8,414
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	193,810	202,312	199,270
Unencumbered Cash Balance Dec 31	19,840	13,002	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	193,810	202,312	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	199,270
		Tax Required	154,734
	Delinquent Comp Rate: 1.000%		1,547
	Amount of 2011 Ad Valorem Tax		156,281

Adopted Budget

Special Bridge	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	473,631	481,512	384,145
Receipts:			
Ad Valorem Tax	44,810	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	594		
Motor Vehicle Tax	3,101	1,267	
Recreational Vehicle Tax	55	23	
16/20 M Vehicle Tax	348	110	
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	48,908	1,400	0
Resources Available:	522,539	482,912	384,145
Expenditures:			
Public Works			
Contractual	41,027	15,000	15,000
Commodities		39,000	31,000
Capital Outlay		44,767	39,000
Capital Outlay - additional			299,145
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	41,027	98,767	384,145
Unencumbered Cash Balance Dec 31	481,512	384,145	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	304,043	398,767	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	384,145
		Tax Required	0
	Delinquent Comp Rate: 1.000%		0
	Amount of 2011 Ad Valorem Tax		0

Kiowa County

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road and Bridge	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	463,066	317,505	100,000
Receipts:			
Ad Valorem Tax	89,533	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,188		
Motor Vehicle Tax	6,202	2,534	
Recreational Vehicle Tax	110	46	
16/20 M Vehicle Tax	696	219	
Slider			
Other	4,450		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	102,179	2,799	0
Resources Available:	565,245	320,304	100,000
Expenditures:			
Public Works			
Contractual		6,000	6,000
Commodities	224,740	154,000	234,000
Capital Outlay	23,000	60,304	10,000
Capital Outlay - additional			
Neighborhood Revitalization Rebate			8,626
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	247,740	220,304	258,626
Unencumbered Cash Balance Dec 31	317,505	100,000	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	595,531	377,336	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	258,626
		Tax Required	158,626
Delinquent Comp Rate:	1.000%		1,586
Amount of 2011 Ad Valorem Tax			160,212

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	1.000%		0
Amount of 2011 Ad Valorem Tax			0

Kiowa County

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Bulding	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1,420,080	251,609	231,529
Receipts:			
Transfer from General	20,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,000	0	0
Resources Available:	1,440,080	251,609	231,529
Expenditures:			
General Government			
Capital Outlay		20,080	231,529
Transfers to Long Term Recovery	1,188,471		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,188,471	20,080	231,529
Unencumbered Cash Balance Dec 31	251,609	231,529	0
2010/2011 Budget Authority Amount:	1,972,850	1,120,080	

Adopted Budget

Adopted Budget Equipment Reserve	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	329,471	360,473	340,377
Receipts:			
Transfer from General	232,000	0	0
Transfer from Road & Bridge	11,000	0	0
Transfer from Sheriff Inmate	13,810		
Donations	87,000		
Sale of Equipment	500		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	344,310	0	0
Resources Available:	673,781	360,473	340,377
Expenditures:			
Capital Outlay - General	133,308	20,096	306,192
Capital Outlay - Ambulance	80,000	0	9,375
Capital Outlay - Road & Bridge			11,000
Capital Outlay - Sheriff			13,810
Transfer to Long Term Recovery	100,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	313,308	20,096	340,377
Unencumbered Cash Balance Dec 31	360,473	340,377	0
2010/2011 Budget Authority Amount:	726,875	269,471	

Kiowa County

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency 911 Phone Service	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	26,846	46,667	50,821
Receipts:			
State and Federal Aid	74,872		
911 Charges	16,299	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	91,171	15,000	15,000
Resources Available:	118,017	61,667	65,821
Expenditures:			
Public Safety			
Contractual Services	12,000	10,846	65,821
Capital Outlay	59,350		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	71,350	10,846	65,821
Unencumbered Cash Balance Dec 31	46,667	50,821	0
2010/2011 Budget Authority Amount:	126,767	55,846	

Adopted Budget

Adopted Budget Landfill Closure	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	258,947	295,140	318,268
Receipts:			
Transfers In	30,000	30,000	30,000
Other landfill fees/receipts	7,897		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,897	30,000	30,000
Resources Available:	296,844	325,140	348,268
Expenditures:			
Health and Sanitation			
Contractual Services	1,704	6,872	348,268
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,704	6,872	348,268
Unencumbered Cash Balance Dec 31	295,140	318,268	0
2010/2011 Budget Authority Amount:	256,075	312,872	

Kiowa County

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Road Machinery & Equipment	2010	2011	2012
Unencumbered Cash Balance Jan 1	131,500	88,354	81,854
Receipts:			
Transfers In	11,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,000	0	0
Resources Available:	142,500	88,354	81,854
Expenditures:			
Public Works			
Capital Outlay	54,146	6,500	81,854
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	54,146	6,500	81,854
Unencumbered Cash Balance Dec 31	88,354	81,854	0
2010/2011 Budget Authority Amount:	166,500	131,500	

Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Solid Waste	2010	2011	2012
Unencumbered Cash Balance Jan 1	269,049	209,750	105,930
Receipts:			
User Fees	139,994	26,000	26,000
Special Assessments		90,000	90,000
Transfers from General	10,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	149,994	116,000	116,000
Resources Available:	419,043	325,750	221,930
Expenditures:			
Health and Sanitation			
Personnel Services	102,990	113,320	121,930
Contractual Services	70,721	56,000	36,000
Commodities	19,111	38,500	41,000
Capital Outlay	16,471	12,000	23,000
Other Capital Outlay		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	209,293	219,820	221,930
Unencumbered Cash Balance Dec 31	209,750	105,930	0
2010/2011 Budget Authority Amount:	225,653	269,820	

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2010 is to be shown)

2012

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		Community Center Donations		Pandemic Flu Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	8,816	Cash Balance Jan 1	0	Cash Balance Jan 1	503,867	Cash Balance Jan 1		Cash Balance Jan 1	0	512,683
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	8,559	State & Federal Aid		State & Federal Aid	2,583,500			State & Federal Aid	13,496	
		Insurance Proceeds		Insurance Proceeds						
				Transfer from Building	1,188,471					
				Transfer from Equip. Res.	100,000					
				Other	51,181					
				Bond Proceeds	2,530,200					
Total Receipts	8,559	Total Receipts	0	Total Receipts	6,453,352	Total Receipts	0	Total Receipts	13,496	6,475,407
Resources Available:	17,375	Resources Available:	0	Resources Available:	6,957,219	Resources Available:	0	Resources Available:	13,496	6,988,090
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	5,284	Contractual		Recovery Projects	6,787,448			Commodities	12,645	
Total Expenditures	5,284	Total Expenditures	0	Total Expenditures	6,787,448	Total Expenditures	0	Total Expenditures	12,645	6,805,377
Cash Balance Dec 31	12,091	Cash Balance Dec 31	0	Cash Balance Dec 31	169,771	Cash Balance Dec 31	0	Cash Balance Dec 31	851	182,713 **
										182,713 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorney's Training		Prosecutors' Trust		Register of Deeds Technology		Special Hospital - Phillips' Bequest		Special Law Enforcement Trust		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	864	Cash Balance Jan 1	26,046	Cash Balance Jan 1	38,242	Cash Balance Jan 1	455,070	Cash Balance Jan 1	11,367	531,589
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & Fees	2,857	Other	261	Licenses & Fees	7,594	Interest on Investments	655	Other	3,841	
Total Receipts	2,857	Total Receipts	261	Total Receipts	7,594	Total Receipts	655	Total Receipts	3,841	15,208
Resources Available:	3,721	Resources Available:	26,307	Resources Available:	45,836	Resources Available:	455,725	Resources Available:	15,208	546,797
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	3,621	Commodities	938	Capital Outlay	16,595	Capital Outlay		Commodities	6,078	
Total Expenditures	3,621	Total Expenditures	938	Total Expenditures	16,595	Total Expenditures	0	Total Expenditures	6,078	27,232
Cash Balance Dec 31	100	Cash Balance Dec 31	25,369	Cash Balance Dec 31	29,241	Cash Balance Dec 31	455,725	Cash Balance Dec 31	9,130	519,565 **
										519,565 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS ©
(Only the actual budget year for 2010 is to be shown)

2012

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	17,668	Cash Balance Jan 1	17,958	Cash Balance Jan 1	225	Cash Balance Jan 1	213,519	Cash Balance Jan 1	2,006	251,376
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & Fees	26,687	State & Federal Aid	166,112	Licenses & Fees	40	Premiums	43,992	State & Federal Aid		
						Use of Money/Property	407			
Total Receipts	26,687	Total Receipts	166,112	Total Receipts	40	Total Receipts	44,399	Total Receipts	0	237,238
Resources Available:	44,355	Resources Available:	184,070	Resources Available:	265	Resources Available:	257,918	Resources Available:	2,006	488,614
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	4,603	Commodities	163,848	Commodities		Claims Paid		Recovery Project		
Contractual	1,099					Transfer to General	3,430			
Commodities	566									
Transfer to General	17,668									
Total Expenditures	23,936	Total Expenditures	163,848	Total Expenditures	0	Total Expenditures	3,430	Total Expenditures	0	191,214
Cash Balance Dec 31	20,419	Cash Balance Dec 31	20,222	Cash Balance Dec 31	265	Cash Balance Dec 31	254,488	Cash Balance Dec 31	2,006	297,400 **
										297,400 **

**Note: These two block figures should agree.

CONSOLIDATED METHOD FUND PAGE

2012

County Name Kiowa County
Special District Name Rural Fire District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance, Jan. 1	59,819	38,035	58,088
Ad Valorem Tax	89,465	119,225	xxxxxxxxxxxxxx
Delinquent Tax	598		
Motor Vehicle Tax	2,519	1,672	2,772
Recreational Vehicle Tax		26	50
16/20M Vehicle Tax		205	369
LAVTR			
Slider			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	92,582	121,128	3,191
Resources Available:	152,401	159,163	61,279
Expenditures:			
Personnel Services	39,159	36,415	36,415
Contractual	35,911	20,000	20,000
Commodities	14,106	27,000	27,000
Capital Outlay	25,190	15,160	93,891
Neighborhood Revitalization		2,500	2,398
Total Expenditures	114,366	101,075	179,704
Unencumbered Cash Balance, Dec 31	38,035	58,088	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	179,704
		Tax Required	118,425
		Delinquency Computation % Rate 1.500%	1,776
		Amount of 2011 Ad Valorem Tax	120,201

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

Budgeted Fund Names	Amount Levy for 2011	Allocation for Year 2012		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	119,225	2772	50	369
Total	119,225	2,772	50	369

County Treas MVT Estimate	<u>2,772</u>		
County Treas RTV Estimate		<u>50</u>	
County Treas 16/20M Estimate			<u>369</u>
MVT Factor	<u>0.02325</u>		
RVT Factor		<u>0.00042</u>	
16/20M Factor			<u>0.00309</u>

2012

Kiowa County
Rural Fire District

Computation to Determine Limit for 2012

		Amount of Levy
1. Tax Levy Amount in 2011 Budget		+ \$ <u>119,225</u>
2. Debt Service Levy in 2011 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>119,225</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ <u>102,914</u>	
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ <u>602,370</u>	
5b. Personal Property 2010	- <u>713,375</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 2011	<u>50,975</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>153,889</u>	
8. Total Estimated Valuation July 1, 2011	<u>78,153,901</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>78,000,012</u>	
10. Factor for Increase (7 divided by 9)	<u>0.00197</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>235</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u>119,460</u>
13. Debt Service Levy in this 2012 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>119,460</u>

If the 2012 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

2012

County Name Kiowa County
Special District Name Haviland Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance, Jan. 1	23,422	16,304	19,000
Ad Valorem Tax	57,334	54,883	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		3,147	4,079
Recreational Vehicle Tax		33	66
16/20M Vehicle Tax		190	404
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	406	250	250
Memorials	990		
Miscellaneous	6,166	8,139	
Interest on Idle Funds	495		
Total Receipts	65,391	66,642	4,799
Resources Available:	88,813	82,946	23,799
Expenditures:			
Personnel Services	40,102	40,000	42,000
Contractual	1,016	3,000	3,000
Commodities	5,175	5,000	5,000
Capital Outlay	26,216	15,000	15,000
Additional Capital Outlay		0	12,478
Neighborhood Revitalization		946	781
Total Expenditures	72,509	63,946	78,259
Unencumbered Cash Balance, Dec 31	16,304	19,000	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			78,259
Tax Required			54,460
Delinquency Computation % Rate			1.50%
Amount of 2011 Ad Valorem Tax			817
			55,277

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

Budgeted Fund Names	Amount Levy for 2011	Allocation for Year 2012		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	54,883	4079	66	404
Total	54,883	4,079	66	404

County Treas MVT Estimate	<u>4,079</u>		
County Treas RTV Estimate		<u>66</u>	
County Treas 16/20M Estimate			<u>404</u>
MVT Factor	<u>0.07432</u>		
RVT Factor		<u>0.00120</u>	
16/20M Factor			<u>0.00736</u>

2012

Kiowa County
Haviland Cemetery District

Computation to Determine Limit for 2012

		Amount of Levy
1. Tax Levy Amount in 2011 Budget	+ \$	<u>54,883</u>
2. Debt Service Levy in 2011 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>54,883</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ <u>76,445</u>	
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ <u>218,966</u>	
5b. Personal Property 2010	- <u>229,027</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 2011		<u>37,973</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		<u>114,418</u>
8. Total Estimated Valuation July 1, 2011	<u>10,333,586</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>10,219,168</u>
10. Factor for Increase (7 divided by 9)		<u>0.01120</u>
11. Amount of Increase (10 times 3)	+ \$	<u>614</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	<u>55,497</u>
13. Debt Service Levy in this 2012 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>55,497</u>

If the 2012 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

2012

County Name Kiowa County
Special District Name Hillcrest Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance, Jan. 1	75,783	75,783	95,535
Ad Valorem Tax		61,901	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		940	1,191
Recreational Vehicle Tax		15	13
16/20M Vehicle Tax		104	198
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots		700	700
Interest on Idle Funds			
Total Receipts	0	63,660	2,102
Resources Available:	75,783	139,443	97,637
Expenditures:			
Personnel Services		36,000	36,000
Contractual		4,000	4,000
Commodities		3,500	3,500
Capital Outlay		272	95,826
Additional Capital Outlay		0	16,033
Neighborhood Revitalization		136	91
Total Expenditures	0	43,908	155,450
Unencumbered Cash Balance, Dec 31	75,783	95,535	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			155,450
Tax Required			57,813
Delinquency Computation % Rate 1.500%			867
Amount of 2011 Ad Valorem Tax			58,680

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

Budgeted Fund Names	Amount Levy for 2011	Allocation for Year 2012		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	61,901	1191	13	198
Total	61,901	1,191	13	198

County Treas MVT Estimate	<u>1,191</u>		
County Treas RTV Estimate		<u>13</u>	
County Treas 16/20M Estimate			<u>198</u>
MVT Factor	<u>0.01924</u>		
RVT Factor		<u>0.00021</u>	
16/20M Factor			<u>0.00320</u>

2012

Kiowa County
Hillcrest Cemetery District

Computation to Determine Limit for 2012

		Amount of Levy
1. Tax Levy Amount in 2011 Budget		+ \$ <u>61,901</u>
2. Debt Service Levy in 2011 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>61,901</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ _____	<u>0</u>
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ _____	<u>59,837</u>
5b. Personal Property 2010	- _____	<u>63,916</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 2011		<u>0</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		<u>0</u>
8. Total Estimated Valuation July 1, 2011	<u>25,838,885</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>25,838,885</u>
10. Factor for Increase (7 divided by 9)		<u>0.00000</u>
11. Amount of Increase (10 times 3)		+ \$ <u>0</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>61,901</u></u>
13. Debt Service Levy in this 2012 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>61,901</u></u>

If the 2012 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

2012

County Name Kiowa County
Special District Name Fairview Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance, Jan. 1	46,961	67,293	75,801
Ad Valorem Tax	71,811	77,058	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		1,990	3,726
Recreational Vehicle Tax		41	71
16/20M Vehicle Tax		262	419
LAVTR			
Slider			
Opening and Closing Fees	4,370	2,000	2,000
Marker and Grave Fees	135		
Lot Sales	355		
Interest on Idle Funds	532		
Total Receipts	77,203	81,351	6,216
Resources Available:	124,164	148,644	82,017
Expenditures:			
Personnel Services	38,668	41,500	41,500
Contractual	9,496	10,500	10,500
Commodities	8,707	11,550	11,550
Capital Outlay		2,600	2,600
Additional Capital Outlay		0	85,225
Neighborhood Revitalization		6,693	10,770
Total Expenditures	56,871	72,843	162,145
Unencumbered Cash Balance, Dec 31	67,293	75,801	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			162,145
Tax Required			80,128
Delinquency Computation % Rate 1.500%			1,202
Amount of 2011 Ad Valorem Tax			81,330

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

Budgeted Fund Names	Amount Levy for 2011	Allocation for Year 2012		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	77,058	3726	71	419
Total	77,058	3,726	71	419

County Treas MVT Estimate	<u>3,726</u>		
County Treas RVT Estimate		<u>71</u>	
County Treas 16/20M Estimate			<u>419</u>
MVT Factor	<u>0.04835</u>		
RVT Factor		<u>0.00092</u>	
16/20M Factor			<u>0.00544</u>

2012

Kiowa County
Fairview Cemetery District

Computation to Determine Limit for 2012

		Amount of Levy
1. Tax Levy Amount in 2011 Budget		+ \$ <u>77,058</u>
2. Debt Service Levy in 2011 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>77,058</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ <u>1,162,044</u>	
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ <u>514,922</u>	
5b. Personal Property 2010	- <u>628,343</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 2011	<u>55,841</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>1,217,885</u>	
8. Total Estimated Valuation July 1, 2011	<u>36,667,860</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>35,449,975</u>	
10. Factor for Increase (7 divided by 9)	<u>0.03436</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>2,647</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u>79,705</u>
13. Debt Service Levy in this 2012 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>79,705</u>

If the 2012 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 August 15, 2011, at 10:30 AM at Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Kiowa County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority (Includes Carryover)	Amount of 2011 Ad Valorem Tax	Est. Tax Rate*
General	3,586,959	32.009	3,835,122	33.003	4,136,559	3,547,763	39.686
Debt Service	146,182	0.883	171,188	0.906	292,118	88,440	0.989
Road & Bridge	1,212,615	10.100	1,292,783	11.207	1,363,745	1,058,540	11.841
Appraiser	160,043	0.422	230,924	2.482	229,125	175,053	1.958
County Health	154,105	1.500	300,245	1.606	307,087	139,061	1.556
Noxious Weed	193,810	1.740	202,312	1.885	199,270	156,281	1.748
Special Bridge	41,027	0.522	98,767		384,145		
Special Road and Bridge	247,740	1.043	220,304		258,626	160,212	1.792
Bulding	1,188,471		20,080		231,529		
Equipment Reserve	313,308		20,096		340,377		
Emergency 911 Phone Service	71,350		10,846		65,821		
Landfill Closure	1,704		6,872		348,268		
Special Road Machinery & Equipment	54,146		6,500		81,854		
Solid Waste	209,293		219,820		221,930		
Non-Budgeted Funds-A	6,805,377						
Non-Budgeted Funds-B	27,232						
Non-Budgeted Funds-C	191,214						
Totals	14,604,576	48.219	6,635,859	51.089	8,460,454	5,325,350	59.570
Less: Transfers	1,637,379		30,000		30,000		
Net Expenditure	12,967,197		6,605,859		8,430,454		
Total Tax Levied	4,356,238		4,494,500		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	89,791,973		87,972,604		89,396,228		

Outstanding Indebtedness,

	2009	2010	2011
January 1,			
G.O. Bonds	0	1,293,376	1,272,971
Revenue Bonds	0	0	2,130,200
Other	0	0	0
Lease Pur. Princ.	10,498	35,250	0
Total	10,498	1,328,626	3,403,171

Other District Funds	2010		2011		Proposed Budget 2012		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2011 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	114,366	1.132	101,075	1.538	179,704	120,201	1.538
Total Tax Levied	91,816		119,225		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	80,746,653		77,520,555		78,153,901		
Haviland Cemetery District	72,509	5.343	63,946	5.349	78,259	55,277	5.349
Total Tax Levied	54,445		54,883		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,052,179		10,258,900		10,333,586		
Hillcrest Cemetery District		2.268	43,908	2.271	155,450	58,680	2.271
Total Tax Levied	58,245		61,901		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	25,638,249		27,257,331		25,838,885		
Fairview Cemetery District	56,871	2.217	72,843	2.218	162,145	81,330	2.218
Total Tax Levied	76,919		77,058				
Assessed Valuation	34,211,470		34,741,399		36,667,860		

*Tax rates are expressed in mills

Kiowa County

2012

2012 Neighborhood Revitalization Rebate

Budgeted Funds for 2012	2011 Ad Valorem before	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General	3,354,839	37.528	191,014
Debt Service	83,630	0.935	4,762
Road & Bridge	1,000,977	11.197	56,993
Appraiser	165,534	1.852	9,425
County Health	131,499	1.471	7,487
Noxious Weed	147,783	1.653	8,414
Special Bridge	0		
Special Road and Bridge	151,500	1.695	8,626
TOTAL	5,035,762	56.331	286,721

2011 July 1 Valuation: 89,396,228

Valuation Factor: 89,396.228

Neighborhood Revitalization Subj to Rebate: 5,089,945

Neighborhood Revitalization factor: 5,089.945

**This information comes from the 2012 Budget Summary page. See instructions tab #11 for complete the Neighborhood Revitalization Rebate table.

COUNTY RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2012 annual budget for .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2012 Kiowa County budget exceed the amount levied to finance the 2011 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 2011 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 2012 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 2012 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 _____ (newspaper). Interested persons can also address questions concerning the budget to _____ (office) _____ by calling _____ between the hours of _____ a.m. to _____ p.m., Monday through Fridays, excluding holidays.

Adopted this _____ day of _____, 2011 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 2012 annual budget for Rural Fire District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2012 Rural Fire District budget exceed the amount levied to finance the 2011 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 2012 Rural Fire District budget as defined above.

Adopted this _____ day of _____, 2011, by the Rural Fire District Board, Kiowa County(s), 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 Fairview Cemetery District with respect to financing the 2012 annual budget for Fairview Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2012 Fairview Cemetery District budget exceed the amount levied to finance the 2011 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 2012 Fairview Cemetery District budget as defined above.

Adopted this _____ day of _____, 2011, by the Fairview Cemetery District Board, Kiowa County(s), Kansas.

Fairview Cemetery DISTRICT BOARD

, Chair/President

, Member

, Member