

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 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

		2013 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine Limit for 2013		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	4,135,861	3,210,636	34.500
Debt Service	10-113	8	832,033		
Road & Bridge	79-1946	9	2,135,779	1,739,902	18.696
Appraiser	19-436	10	226,859	152,508	1.638
County Health	65-204	10	334,678	139,163	1.494
Noxious Weed	2-1318	11	219,627	176,774	1.899
Special Bridge	68-1135	11	293,868		
Special Road & Bridge	68-141g	12	508,781	187,054	2.01
		12			
Building		13	153,310		
Equipment Reserve		13	192,941		
Emergency 911 Phone Service		14	62,449		
Landfill Closure		14	387,865		
Special Road Mach. & Equip.		15	55,930		
Solid Waste		15	196,930		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	9,736,911	5,606,037	
Budget Summary		24			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		25	Is a Resolution required?	Yes	93,060,912
Resolution		26			Nov 1, 2012 Total Assessed Valuation

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
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Attest: 12/11/12 2012
Barbara Danpro
County Clerk

Donald Richards
Ronald Freeman
John W. Duml
Governing Body

Kiowa County

2013

CERTIFICATE (2)

Table of Contents:		2013 Adopted Budget					
		Page No.	Resolution	Expenditures	2012 Amount of Ad Valorem	County Clerk's Use Only	
						Nov. 1 Final Assess Valuation	Computed Mills Rate
Fund	K.S.A.						
Rural Fire District	19-3601	19	Yes	210,364	128,121	82,230,298	1.558
Haviland Cemetery District	17-1330	20	Yes	71,139	58,942	11,005,662	5.356
Hillcrest Cemetery District	17-1330	21	Yes	155,465	59,798	26,177,124	2.284
Fairview Cemetery District	17-1330	22	Yes	171,089	93,115	41,482,072	2.245
Soldier Creek Cemetery Association District	17-1330	23	Yes	25,865	20,163	6,150,300	3.278

Computation to Determine Limit for 2013

	Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$ 5,325,350
2. Debt Service Levy in 2012 Budget	- \$ 88,440
3. Tax Levy Excluding Debt Service	<u>\$ 5,236,910</u>
 2012 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2012:	+ <u>284,649</u>
5. Increase in Personal Property for 2012:	
5a. Personal Property 2012	+ <u>831,221</u>
5b. Personal Property 2011	- <u>805,174</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>26,047</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2012:	<u>74,660</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>385,356</u>
8. Total Estimated Valuation July 1,2012	<u>93,542,811</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>93,157,455</u>
10. Factor for Increase (7 divided by 9)	<u>0.00414</u>
11. Amount of Increase (10 times 3)	+ \$ <u>21,663</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u><u>5,258,573</u></u>
13. Debt Service Levy in this 2013 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>5,258,573</u></u>

If the 2013 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.

Kiowa County

2013

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Expenditures:			
General Administration			
Salaries	24,001	39,620	39,620
Contractual	250,674	102,000	102,000
Commodities	48,786	11,500	11,500
Capital Outlay	3,992	65,001	90,000
Total	327,453	218,121	243,120
County Commission			
Salaries	89,565	92,565	67,566
Contractual	120,367	98,500	98,500
Commodities	901	19,000	19,000
Capital Outlay	5,044	10,000	10,000
Total	215,877	220,065	195,066
County Clerk			
Salaries	78,697	79,827	81,907
Contractual	4,788	5,750	5,750
Commodities	2,819	5,000	5,000
Capital Outlay	458	4,000	4,000
Total	86,762	94,577	96,657
County Treasurer			
Salaries	81,275	84,600	85,750
Contractual	3,938	7,900	7,900
Commodities	4,688	6,100	6,100
Capital Outlay	709		
Total	90,610	98,600	99,750
Register of Deeds			
Salaries	46,004	57,132	57,132
Contractual	12,599	7,020	7,020
Commodities	5,909	3,500	3,500
Capital Outlay		5,000	5,000
Total	64,512	72,652	72,652
Direct Election			
Salaries	6,932	9,946	9,946
Contractual			
Commodities	9,472	30,995	30,995
Capital Outlay			
Total	16,404	40,941	40,941
Employee Benefits			
Health Insurance	755,813	840,000	917,000
Health Insurance Reimbursement		0	0
KPERS	146,087	187,777	187,777
FICA	154,456	187,290	187,290
Other	10,731	10,500	12,985
Total	1,067,087	1,225,567	1,305,052
Community Center			
Contractual	14,950	10,000	12,000
Commodities	2,652	4,000	4,000
Capital Outlay	5,002		2,000
Total	22,604	14,000	18,000
Total - Page 7b	1,891,309	1,984,523	2,071,238

Kiowa County

2013

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Expenditures:			
Other Agencies			
Agricultural Extension	109,300	109,300	109,300
Media Center	70,000	60,000	60,000
Conservation District	13,000	15,000	15,000
County Fair	18,500	18,500	18,500
Total	210,800	202,800	202,800
Other Agencies			
Historical Records	40,000	40,000	50,000
Library	70,370	65,370	32,370
Services for Elderly	50,236	50,236	50,236
Swimming Pool	10,000	10,000	10,000
Total	170,606	165,606	142,606
Other Agencies			
Economic Development	20,000	20,000	20,000
Housing Authority		10,000	10,000
Total	20,000	30,000	30,000
County Attorney			
Salaries	69,825	70,000	70,000
Contractual	10,615	5,000	5,000
Commodities	9,268	4,100	4,100
Capital Outlay			
Total	89,708	79,100	79,100
County Attorney - Diversion			
Salaries	8,069	7,500	7,500
Contractual	32,304	7,500	10,000
Commodities		5,000	2,500
Capital Outlay		10,000	5,000
Total	40,373	30,000	25,000
Sheriff			
Salaries	524,276	546,196	564,294
Contractual	74,064	43,000	48,000
Commodities	63,405	51,000	51,000
Capital Outlay	3,650	30,000	30,000
Total	665,395	670,196	693,294
Sheriff - Jail			
Salaries	159,574	161,100	167,650
Contractual	24,026	25,000	25,000
Commodities	48,953	41,100	44,100
Capital Outlay	2,970	2,000	4,000
Total	235,523	229,200	240,750
District Court			
Salaries			
Contractual	40,457	69,960	71,690
Commodities	32,274	4,160	4,160
Capital Outlay	2,283	4,500	4,500
Total	75,014	78,620	80,350
Total - Page7c	1,507,419	1,485,522	1,493,900

Kiowa County

2013

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Expenditures:			
Emergency Operations Center			
Salaries	42,479	120,000	128,000
Contractual	12,117	15,000	13,000
Commodities	8,833	13,000	10,000
Capital Outlay	10,990	10,000	10,000
Total	74,419	158,000	161,000
Other Agencies			
Weather Tower	2,044	2,500	2,500
Ambulance	157,875	165,000	165,000
Mental Rehabilitation	5,000	2,500	2,500
Area Mental Health	30,000	25,000	25,000
Total	194,919	195,000	195,000
Transfers			
Landfill Closure	30,000	30,000	30,000
Building			
Equipment Reserve			
Total	30,000	30,000	30,000
Commons Building			
Salaries			
Contractual		30,000	31,500
Commodities		2,500	2,500
Capital Outlay			
Total	0	32,500	34,000
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 - Page7d	299,338	415,500	420,000

*Arrowhead west
Iroquois
Center*

Kiowa County

2013

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
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	1,891,309	1,984,523	2,071,238
Total - Page 7c	1,507,419	1,485,522	1,493,900
Total - Page 7d	299,338	415,500	420,000
Total Detail Expenditures**	3,698,066	3,885,545	3,985,138

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

Kiowa County

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FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Expenditures:			
Public Works			
Salaries	590,000	689,752	655,000
Contractual	130,984	160,000	180,000
Commodities	487,995	358,500	530,000
Capital Outlay	44,486	98,500	320,000
Total	1,253,465	1,306,752	1,685,000
Transfers			
Special Road & Bridge			277,100
Total	0	0	277,100
Equipment			
Salaries			
Contractual			
Commodities			
Capital Outlay			92,000
Total	0	0	92,000
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**	1,253,465	1,306,752	2,054,100

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

Kiowa County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	58,671	114,438	68,971
Receipts:			
Ad Valorem Tax	207,754	175,053	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	895		
Motor Vehicle Tax	3,038	7,597	6,071
Recreational Vehicle Tax	40	137	117
16/20 M Vehicle Tax	654	871	702
GIS Receipts	2,712		
Interest on Idle Funds			
Miscellaneous	10,677		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	225,770	183,658	6,890
Resources Available:	284,441	298,096	75,861
Expenditures:			
Personnel Services	150,172	130,000	130,000
Contractual Services	5,692	18,700	18,700
Commodities	14,139	18,000	18,000
Capital Outlay		19,000	19,000
GIS - Personnel Services		25,000	25,000
GIS - Capital Outlay		9,000	9,000
Neighborhood Revitalization Rebate		9,425	7,159
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	170,003	229,125	226,859
Unencumbered Cash Balance Dec 31	114,438	68,971	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	230,924	229,125	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226,859
		Tax Required	150,998
		Delinquent Comp Rate: 1.0%	1,510
		Amount of 2012 Ad Valorem Tax	152,508

Adopted Budget County Health	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	266,534	301,677	165,321
Receipts:			
Ad Valorem Tax	133,076	139,061	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	921		
Motor Vehicle Tax	4,640	4,918	4,823
Recreational Vehicle Tax	77	89	93
16/20 M Vehicle Tax	537	564	557
State and Federal Aid	12,587	15,000	15,000
Licenses and Fees	83,030	11,099	11,099
Interest on Idle Funds			
Miscellaneous	283		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	235,151	170,731	31,572
Resources Available:	501,685	472,408	196,893
Expenditures:			
Personnel Services	94,085	91,000	92,000
Contractual Services	18,269	40,000	28,000
Commodities	81,579	40,000	95,000
Capital Outlay	6,075	128,600	113,145
Neighborhood Revitalization Rebate		7,487	6,533
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	200,008	307,087	334,678
Unencumbered Cash Balance Dec 31	301,677	165,321	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	321,245	307,087	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	334,678
		Tax Required	137,785
		Delinquent Comp Rate: 1.0%	1,378
		Amount of 2012 Ad Valorem Tax	139,163

Kiowa County

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Noxious Weed			
Unencumbered Cash Balance Jan 1	19,840	34,908	18,453
Receipts:			
Ad Valorem Tax	156,111	156,281	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,099		
Motor Vehicle Tax	5,209	5,769	5,420
Recreational Vehicle Tax	87	104	104
16/20 M Vehicle Tax	665	661	626
Chemical Sales	21,418	20,000	20,000
Prior Year Canceled Encumbrances	13,835		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	198,424	182,815	26,150
Resources Available:	218,264	217,723	44,603
Expenditures:			
Personnel Services	67,564	67,136	52,608
Contractual Services	23,644	18,900	18,900
Commodities	91,789	104,820	104,820
Capital Outlay	359		35,000
Neighborhood Revitalization Rebate		8,414	8,299
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	183,356	199,270	219,627
Unencumbered Cash Balance Dec 31	34,908	18,453	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	202,312	199,270	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,627
		Tax Required	175,024
		Delinquent Comp Rate: 1.0%	1,750
		Amount of 2012 Ad Valorem Tax	176,774

Adopted Budget

Special Bridge	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	481,512	373,868	293,868
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	310		
Motor Vehicle Tax	1,795		
Recreational Vehicle Tax	30		
16/20 M Vehicle Tax	348		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,483	0	0
Resources Available:	483,995	373,868	293,868
Expenditures:			
Contractual	110,127	15,000	
Commodities		31,000	
Capital Outlay		34,000	
Capital Outlay - additional		0	293,868
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	110,127	80,000	293,868
Unencumbered Cash Balance Dec 31	373,868	293,868	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	398,767	384,145	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	293,868
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2012 Ad Valorem Tax	0

Kiowa County

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Special Road & Bridge			
Unencumbered Cash Balance Jan 1	317,505	138,588	40,174
Receipts:			
Ad Valorem Tax		160,212	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	621		
Motor Vehicle Tax	3,587		5,556
Recreational Vehicle Tax	60		107
16/20 M Vehicle Tax	695		642
Other Receipts	21,719		
Transfer from Road & Bridge			277,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,682	160,212	283,405
Resources Available:	344,187	298,800	323,579
Expenditures:			
Contractual	226	6,000	6,000
Commodities	205,373	234,000	484,000
Capital Outlay		10,000	10,000
Neighborhood Revitalization Rebate		8,626	8,781
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	205,599	258,626	508,781
Unencumbered Cash Balance Dec 31	138,588	40,174	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	377,336	258,626	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	508,781
		Tax Required	185,202
		Delinquent Comp Rate: 1.0%	1,852
		Amount of 2012 Ad Valorem Tax	187,054

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
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			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2012 Ad Valorem Tax	0

Kiowa County

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	251,609	194,839	153,310
Receipts:			
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	251,609	194,839	153,310
Expenditures:			
Capital Outlay	56,770	41,529	153,310
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,770	41,529	153,310
Unencumbered Cash Balance Dec 31	194,839	153,310	0
2011/2012 Budget Authority Amount:	1,120,080	231,529	

Adopted Budget

Equipment Reserve	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	360,473	232,943	192,941
Receipts:			
Donations	5,160		
Sale of Equipment	6,773		
Transfer from General	-	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,933	0	0
Resources Available:	372,406	232,943	192,941
Expenditures:			
Capital Outlay - General	64,533	26,192	172,566
Capital Outlay - Ambulance		0	9,375
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff	74,930	13,810	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	139,463	40,002	192,941
Unencumbered Cash Balance Dec 31	232,943	192,941	0
2011/2012 Budget Authority Amount:	269,471	340,377	

Kiowa County

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	46,667	48,270	47,449
Receipts:			
911 Charges	16,175	15,000	15,000
State and Federal Aid	80,753		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	96,928	15,000	15,000
Resources Available:	143,595	63,270	62,449
Expenditures:			
Contractual Services	8,177	15,821	62,449
Capital Outlay	87,148		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	95,325	15,821	62,449
Unencumbered Cash Balance Dec 31	48,270	47,449	0
2011/2012 Budget Authority Amount:	136,599	65,821	

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	295,140	331,133	357,865
Receipts:			
Transfer In	30,000	30,000	30,000
Other Landfill Fees/Receipts	10,321		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,321	30,000	30,000
Resources Available:	335,461	361,133	387,865
Expenditures:			
Contractual Services	4,328	3,268	387,865
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,328	3,268	387,865
Unencumbered Cash Balance Dec 31	331,133	357,865	0
2011/2012 Budget Authority Amount:	312,872	348,268	

Kiowa County

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Road Mach. & Equip.	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	88,354	62,784	55,930
Receipts:			
Transfer from Road & Bridge			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	88,354	62,784	55,930
Expenditures:			
Capital Outlay	25,570	6,854	55,930
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,570	6,854	55,930
Unencumbered Cash Balance Dec 31	62,784	55,930	0
2011/2012 Budget Authority Amount:	131,500	81,854	

Adopted Budget

Adopted Budget Solid Waste	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	209,750	145,376	81,446
Receipts:			
Users Fees	118,380	26,000	26,000
Special Assessments		90,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	118,380	116,000	116,000
Resources Available:	328,130	261,376	197,446
Expenditures:			
Personnel Services	108,033	109,930	116,930
Contractual Services	25,465	26,000	25,000
Commodities	36,220	36,000	40,000
Capital Outlay	13,036	8,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	182,754	179,930	196,930
Unencumbered Cash Balance Dec 31	145,376	81,446	516
2011/2012 Budget Authority Amount:	269,820	221,930	

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2011 is to be shown)

2013

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bio-Terrorism Grant		Hospital USDA Bond Reserve		Ice Storm Disaster		Long Term Recovery		Pandemic Flu Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	12,091	Cash Balance Jan 1	0	Cash Balance Jan 1	2,006	Cash Balance Jan 1	169,771	Cash Balance Jan 1	851	184,719
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	9,498	Hospital	115,630			State & Federal Aid	1,882,352			
						Insurance Proceeds	686			
						Bond Proceeds	1,148,261			
Total Receipts	9,498	Total Receipts	115,630	Total Receipts	0	Total Receipts	3,031,299	Total Receipts	0	3,156,427
Resources Available:	21,589	Resources Available:	115,630	Resources Available:	2,006	Resources Available:	3,201,070	Resources Available:	851	3,341,146
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,901			Recovery Projects	2,006	Recovery Projects	3,124,916			
Total Expenditures	2,901	Total Expenditures	0	Total Expenditures	2,006	Total Expenditures	3,124,916	Total Expenditures	0	3,129,823
Cash Balance Dec 31	18,688	Cash Balance Dec 31	115,630	Cash Balance Dec 31	0	Cash Balance Dec 31	76,154	Cash Balance Dec 31	851	211,323 **
										211,323 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2011 is to be shown)

2013

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle Operating		Women, Infants & Children Grant		Worthless Check		Health Insurance		Unencumbered		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	20,419	Cash Balance Jan 1	20,222	Cash Balance Jan 1	265	Cash Balance Jan 1	254,488	Cash Balance Jan 1		295,394
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	26,132	State & Federal Aid	180,405	Licenses and Fees	120	Premiums	482,778			
						Use of Money/Property	2,169			
Total Receipts	26,132	Total Receipts	180,405	Total Receipts	120	Total Receipts	484,947	Total Receipts	0	691,604
Resources Available:	46,551	Resources Available:	200,627	Resources Available:	385	Resources Available:	739,435	Resources Available:	0	986,998
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	5,730	Commodities	168,560			Claims Paid	379,383			
Contractual	2,131									
Commodities	1,730									
Transfer Out	20,419									
Total Expenditures	30,010	Total Expenditures	168,560	Total Expenditures	0	Total Expenditures	379,383	Total Expenditures	0	577,953
Cash Balance Dec 31	16,541	Cash Balance Dec 31	32,067	Cash Balance Dec 31	385	Cash Balance Dec 31	360,052	Cash Balance Dec 31	0	409,045 **
										409,045 **

**Note: These two block figures should agree.

CONSOLIDATED METHOD FUND PAGE

2013

County Name Kiowa County
Special District Name Rural Fire District

FUND PAGE

Adopted Budget for
GENERAL FUND

	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan. 1	38,035	57,054	80,742
Ad Valorem Tax	116,393	120,201	xxxxxxxxxxxxxx
Delinquent Tax	575		
Motor Vehicle Tax	2,031	2,772	2,767
Recreational Vehicle Tax	37	50	59
16/20M Vehicle Tax	348	369	568
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	119,384	123,392	3,394
Resources Available:	157,419	180,446	84,136
Expenditures:			
Personnel Services	53,169	36,415	37,000
Contractual Services	28,606	20,000	20,000
Commodities	14,766	27,000	27,000
Capital Outlay	3,824	13,891	124,283
Neighborhood Revitalization		2,398	2,081
Total Expenditures	100,365	99,704	210,364
Unencumbered Cash Balance, Dec 31	57,054	80,742	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			210,364
Tax Required			126,228
Delinquency Computation % Rate 1.500%			1,893
Amount of 2012 Ad Valorem Tax			128,121

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

Budgeted Fund Names	Amount Levy for 2012	Allocation for Year 2013		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	120,201	2767	59	568
Total	120,201	2,767	59	568

County Treas MVT Estimate	<u>2,767</u>		
County Treas RTV Estimate		<u>59</u>	
County Treas 16/20M Estimate			<u>568</u>
MVT Factor:	<u>0.02302</u>		
RVT Factor		<u>0.00049</u>	
16/20M Factor			<u>0.00473</u>

2013

Kiowa County
Rural Fire District

Computation to Determine Limit for 2013

		Amount of Levy
1. Tax Levy Amount in 2012 Budget	+ \$	<u>120,201</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>120,201</u>
 2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012:	+ _____	241,186
5. Increase in Personal Property for 2012:		
5a. Personal Property 2012	+ _____	606,784
5b. Personal Property 2011	- _____	604,121
5c. Increase in Personal Property (5a minus 5b)	+ _____	2,663
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2012	_____	73,902
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	_____	317,751
8. Total Estimated Valuation July 1, 2012	_____	77,609,360
9. Total Valuation less Valuation Adjustment (8 minus 7)	_____	77,291,609
10. Factor for Increase (7 divided by 9)	_____	0.00411
11. Amount of Increase (10 times 3)	+ \$ _____	494
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ _____	<u>120,695</u>
13. Debt Service Levy in this 2013 Budget	_____	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	_____	<u>120,695</u>

If the 2013 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

2013

County Name Kiowa County
Special District Name Haviland Cemetery District

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan. 1	18,414	11,978	7,889
Ad Valorem Tax	57,583	55,277	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,079	4,306
Recreational Vehicle Tax		66	75
16/20M Vehicle Tax		404	548
LAVTR			
In Lieu of Taxes			
Sale of Lots	525	250	250
Memorials	630		
Miscellaneous	388		
Interest on Idle Funds	286		
Total Receipts	59,412	60,076	5,179
Resources Available:	77,826	72,054	13,068
Expenditures:			
Personnel Services	42,179	42,000	46,000
Contractual	2,121	3,000	3,000
Commodities	5,666	5,000	6,000
Capital Outlay	15,882	13,384	15,000
Additional Capital Outlay		0	0
Neighborhood Revitalization		781	1,139
Total Expenditures	65,848	64,165	71,139
Unencumbered Cash Balance, Dec 31	11,978	7,889	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			71,139
Tax Required			58,071
Delinquency Computation % Rate			1.50000%
Amount of 2012 Ad Valorem Tax			58,942

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

Budgeted Fund Names	Amount Levy for 2012	Allocation for Year 2013		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	55,277	4306	75	548
Total	55,277	4,306	75	548

County Treas MVT Estimate	4,306		
County Treas RTV Estimate		75	
County Treas 16/20M Estimate			548
MVT Factor	0.07790		
RVT Factor		0.00136	
16/20M Factor			0.00991

2013

Kiowa County
Haviland Cemetery District

Computation to Determine Limit for 2013

	Amount of Levy
1. Tax Levy Amount in 2012 Budget	+ \$ <u>55,277</u>
2. Debt Service Levy in 2012 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>55,277</u>
 2012 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2012:	+ <u>79,712</u>
5. Increase in Personal Property for 2012:	
5a. Personal Property 2012	+ <u>166,309</u>
5b. Personal Property 2011	- <u>219,716</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 2012	<u>23,373</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>103,085</u>
8. Total Estimated Valuation July 1, 2012	<u>10,325,149</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>10,222,064</u>
10. Factor for Increase (7 divided by 9)	<u>0.01008</u>
11. Amount of Increase (10 times 3)	+ \$ <u>557</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>55,834</u>
13. Debt Service Levy in this 2013 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>55,834</u>

If the 2013 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

2013

County Name Kiowa County
Special District Name Hillcrest Cemetery District

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan. 1	69,842	84,349	94,460
Ad Valorem Tax	63,231	58,680	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,191	1,169
Recreational Vehicle Tax		13	13
16/20M Vehicle Tax		198	209
LAVTR			
In Lieu of Taxes			
Sale of Lots	728	700	700
Burials	2,246		
Interest on Idle Funds	46		
Total Receipts	66,251	60,782	2,091
Resources Available:	136,093	145,131	96,551
Expenditures:			
Personnel Services	30,010	36,000	34,500
Contractual	9,357	4,000	5,800
Commodities	3,877	3,500	11,200
Capital Outlay	8,500	7,080	19,000
Additional Capital Outlay		0	84,859
Neighborhood Revitalization		91	106
Total Expenditures	51,744	50,671	155,465
Unencumbered Cash Balance, Dec 31	84,349	94,460	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			155,465
Tax Required			58,914
Delinquency Computation % Rate 1.500%			884
Amount of 2012 Ad Valorem Tax			59,798

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

Budgeted Fund Names	Amount Levy for 2012	Allocation for Year 2013		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	58,680	1,169	13	209
Total	58,680	1,169	13	209

County Treas MVT Estimate	1,169		
County Treas RVT Estimate		13	
County Treas 16/20M Estimate			209
MVT Factor	0.01992		
RVT Factor		0.00022	
16/20M Factor			0.00356

2013

Kiowa County
Hillcrest Cemetery District

Computation to Determine Limit for 2013

	Amount of Levy
1. Tax Levy Amount in 2012 Budget	+ \$ <u>58,680</u>
2. Debt Service Levy in 2012 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>58,680</u>
 2012 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2012:	+ <u>21,938</u>
5. Increase in Personal Property for 2012:	
5a. Personal Property 2012	+ <u>58,853</u>
5b. Personal Property 2011	- <u>59,792</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 2012	<u>0</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>21,938</u>
8. Total Estimated Valuation July 1, 2012	<u>25,835,707</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>25,813,769</u>
10. Factor for Increase (7 divided by 9)	<u>0.00085</u>
11. Amount of Increase (10 times 3)	+ \$ <u>50</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>58,730</u>
13. Debt Service Levy in this 2013 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>58,730</u>

If the 2013 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

2013

County Name Kiowa County
Special District Name Fairview Cemetery District

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan. 1	67,293	62,578	73,204
Ad Valorem Tax	71,390	81,330	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,726	3,623
Recreational Vehicle Tax		71	76
16/20M Vehicle Tax		419	447
LAVTR			
In Lieu of Taxes			
Opening and Closing Fees	3,680	2,000	2,000
Marker and Grave Fees	100		
Lot Sales	270		
Other Income	20		
Interest on Idle Funds	374		
Total Receipts	75,834	87,546	6,146
Resources Available:	143,127	150,124	79,350
Expenditures:			
Personnel Services	35,265	41,500	41,500
Contractual	8,749	10,500	10,500
Commodities	36,535	11,550	11,550
Capital Outlay		2,600	2,600
Additional Capital Outlay		0	95,339
Neighborhood Revitalization		10,770	9,600
Total Expenditures	80,549	76,920	171,089
Unencumbered Cash Balance, Dec 31	62,578	73,204	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			171,089
Tax Required			91,739
Delinquency Computation % Rate 1.500%			1,376
Amount of 2012 Ad Valorem Tax			93,115

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

Budgeted Fund Names	Amount Levy for 2012	Allocation for Year 2013		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	81,330	3623	76	447
Total	81,330	3,623	76	447

County Treas MVT Estimate	<u>3,623</u>		
County Treas RTV Estimate		<u>76</u>	
County Treas 16/20M Estimate			<u>447</u>
MVT Factor	<u>0.04455</u>		
RVT Factor		<u>0.00093</u>	
16/20M Factor			<u>0.00550</u>

2013

Kiowa County
Fairview Cemetery District

Computation to Determine Limit for 2013

	Amount of Levy
1. Tax Levy Amount in 2012 Budget	+ \$ <u>81,330</u>
2. Debt Service Levy in 2012 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>81,330</u>
 2012 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2012:	+ <u>182,999</u>
5. Increase in Personal Property for 2012:	
5a. Personal Property 2012	+ <u>595,533</u>
5b. Personal Property 2011	- <u>515,180</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>80,353</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2012	<u>18,500</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>281,852</u>
8. Total Estimated Valuation July 1, 2012	<u>36,511,512</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>36,229,660</u>
10. Factor for Increase (7 divided by 9)	<u>0.00778</u>
11. Amount of Increase (10 times 3)	+ \$ <u>633</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u><u>81,963</u></u>
13. Debt Service Levy in this 2013 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>81,963</u></u>

If the 2013 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

2013

County Name Kiowa County
Special District Name Soldier Creek Cemetery Association District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan. 1		0	6,000
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
LAVTR			
In Lieu of Taxes			
Donation		6,000	
Interest on Idle Funds			
Total Receipts	0	6,000	0
Resources Available:	0	6,000	6,000
Expenditures:			
Personnel Services			10,000
Contractual			5,000
Commodities			5,000
Capital Outlay			5,865
Additional Capital Outlay			
Neighborhood Revitalization			
Total Expenditures	0	0	25,865
Unencumbered Cash Balance, Dec 31	0	6,000	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			25,865
Tax Required			19,865
Delinquency Computation % Rate 1.500%			298
Amount of 2012 Ad Valorem Tax			20,163

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

Budgeted Fund Names	Amount Levy for 2012	Allocation for Year 2013		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	0			
Total	0	0	0	0

County Treas MVT Estimate	0		
County Treas RTV Estimate		0	
County Treas 16/20M Estimate			0
MVT Factor	0.00000		
RVT Factor		0.00000	
16/20M Factor			0.00000

2013

Kiowa County
Soldier Creek Cemetery Association District

Computation to Determine Limit for 2013

		Amount of Levy
1. Tax Levy Amount in 2012 Budget		+ \$ <u>0</u>
2. Debt Service Levy in 2012 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>0</u>
 2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012:	+ <u>0</u>	
5. Increase in Personal Property for 2012:		
5a. Personal Property 2012	+ <u>0</u>	
5b. Personal Property 2011	- <u>0</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 2012	<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>0</u>	
8. Total Estimated Valuation July 1, 2012	<u>6,720,840</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>6,720,840</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>0</u>
13. Debt Service Levy in this 2013 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>0</u>

If the 2013 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 6, 2012 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 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Est. Tax Rate*
General	3,698,066	33.003	4,076,559	39.929	4,135,861	3,210,636	34.323
Debt Service	167,121	0.906	172,118	0.995	832,033		
Road & Bridge	1,253,465	11.207	1,363,745	11.914	2,135,779	1,739,902	18.600
Appraiser	170,003	2.482	229,125	1.970	226,859	152,508	1.630
County Health	200,008	1.606	307,087	1.565	334,678	139,163	1.488
Noxious Weed	183,356	1.885	199,270	1.759	219,627	176,774	1.890
Special Bridge	110,127		80,000		293,868		
Special Road & Bridge	205,599		258,626	1.803	508,781	187,054	2.000
Building	56,770		41,529		153,310		
Equipment Restrve	139,463		40,002		192,941		
Emergency 911 Phone Service	95,325		15,821		62,449		
Landfill Closure	4,328		3,268		387,865		
Special Road Mach. & Equip.	25,570		6,854		55,930		
Solid Waste	182,754		179,930		196,930		
Non-Budgeted Funds-A	3,129,823						
Non-Budgeted Funds-B	537,517						
Non-Budgeted Funds-C	577,953						
Totals	10,737,248	51.089	6,973,934	59.935	9,736,911	5,606,037	59.931
Less: Transfers	50,419		30,000		307,100		
Net Expenditure	10,686,829		6,943,934		9,429,811		
Total Tax Levied	4,494,500		5,325,350		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	87,972,604		88,851,198		93,542,811		

Outstanding Indebtedness,

January 1,

	2010	2011	2012
G.O. Bonds	1,293,376	1,272,971	1,246,698
Revenue Bonds	0	2,130,200	2,130,200
Other	0	0	0
Lease Pur. Princ.	35,250	0	175,491
Total	1,328,626	3,403,171	3,552,389

*Tax rates are expressed in mills

OTHER DISTRICT FUNDS	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	100,365	1.538	99,704	1.549	210,364	128,121	1.549
Total Tax Levied	119,225		120,201		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	77,520,555		77,609,360		82,711,798		
Haviland Cemetery District	65,848	5.349	64,165	5.354	71,139	58,942	5.354
Total Tax Levied	54,883		55,277		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,258,900		10,325,149		11,009,254		
Hillcrest Cemetery District	51,744	2.271	50,671	2.271	155,465	59,798	2.271
Total Tax Levied	61,901		58,680		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	27,257,331		25,835,707		26,331,146		
Fariview Cemetery District	80,549	2.218	76,920	2.228	93,115	93,115	2.228
Total Tax Levied	77,058		81,330		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	34,741,399		36,511,512		41,792,585		
Soldier Creek Cemetery Association District	0	0.000	0	0.000	25,865	20,163	3.000
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		6,720,840		

Carmen Renfrow
Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, KIOWA, COUNTY SS;

Conrad L. Easterday, being first duly sworn, Deposes and says: That he is acting Publications Manager of the Kiowa County Signal, a weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Kiowa County Kansas, with a general paid circulation on a weekly basis in Kiowa County Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; has been so published continuously and uninterrupted in said county and state of a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Greensburg, Kansas in said county as second class matter.

The attached was published on the following dates in a regular issue of said newspaper:

- 1st Publication July 25, 2012
- 2nd Publication _____, 2012
- 3rd Publication _____, 2012
- 4th Publication _____, 2012

Conrad L. Easterday
(Publication Manager)

SUBSCRIBED and sworn to before me this

25 Day of July, 2012

Julie Chenoweth
(Notary Public)

JULIE A. CHENOWETH
Notary Public - State of Kansas
My Appt. Expires 3/21/2014

(First Published in the Kiowa County Signal July 25, 2012)

NOTICE OF BUDGET HEARING
The governing body of Kiowa County, Kansas will meet on August 6, 2012 at 10:30 AM at Kiowa County Courthouse for the purpose of hearing and approving 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 2013 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	6,694,064	31.063	4,076,559	30.920	4,135,861	4,310,656	31.333
Police Service	167,121	0.906	172,118	0.995	832,033		
Road & Bridges	1,232,465	11.207	1,363,245	11.914	1,155,779	1,139,903	18.600
Apprentice	170,000	2.482	235,120	1.870	226,859	152,508	1.630
County Health	206,008	1.606	307,057	1.564	334,578	139,163	1.488
Nextday Wind	183,354	1.885	199,270	1.759	210,927	174,174	1.589
Special Bridge	110,127		60,000		200,968		
Special Road & Bridge	205,599		258,626	1.803	508,781	187,054	2.000
DeMing	56,270	2.266	41,570	1.842	133,310		
Equipment Reserve	132,463		40,804		180,841		
Emergency 911 Police Service	95,324	15.838			62,449		
Landfill Closure	4,318		23,268		387,665		
Special Road Maint. & Equip.	124,570		6,654		55,938		
Solid Waste	182,754		179,930		118,919		
Non-Budgeted Public	3,129,833						
Unbudgeted Public	3,977,217						
Outstanding Indebtedness	277,053						
Total	10,737,248	31.080	6,973,934	30.935	8,736,911	5,606,817	30.933
Less: Transfers	50,419		30,000		307,100		
Net Expenditures	10,686,829		6,943,934		8,429,811		
Total Tax Levied	4,980,480		15,235,350		93,542,811		
Assessed Valuation	17,777,684		88,851,198				
Total	128,626		3,403,121		3,527,539		

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
TIER 1 DISTRICT FUNDS	1,999,579	1.582	1,115,233	1.111	1,115,233	1,115,233	1.549
Rural Fire District	180,565	1.511	99,704	1.111	210,344	178,121	1.549
Total Tax Levied	19,225		120,201				
Assessed Valuation	77,203,553		77,690,340				
Landfill Cemetery District	65,848	2.349	41,162	3.354	71,139	58,942	2.568
Total Tax Levied	58,663		53,771				
Assessed Valuation	10,258,901		10,255,149				
Wilkes Cemetery District	31,744	7.271	50,611	2.221	154,445	30,908	1.251
Total Tax Levied	81,901		59,680				
Assessed Valuation	21,873,113		25,445,007				
Earlview Cemetery District	80,549	3.218	76,920	2.228	95,115	19,118	2.272
Total Tax Levied	77,078		81,330				
Assessed Valuation	34,412,997		34,511,212				
Soldier Creek Cemetery Association District	0	0.000	0	0.000	25,852	20,463	0.000
Total Tax Levied	0		0				
Assessed Valuation	0		0				

RECEIVED
8-22-12

COUNTY RESOLUTION

RESOLUTION NO. 2012-6

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2013 annual budget for .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Kiowa County budget exceed the amount levied to finance the 2012 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 2012 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 2013 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 2013 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 Signal (newspaper). Interested persons can also address questions concerning the budget to County (office) Clerk's Office by calling the Clerk's between the hours of 8 a.m. to 5 p.m., Monday through Fridays, excluding holidays.

Adopted this 16 day of July, 2012 by the Board of Kiowa County

Commissioners.

BOARD OF COUNTY COMMISSIONERS

Donald Richards
Ronald Freeman
Jim Miller

ATTEST:

Carmen Rowland
County Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-11

A resolution expressing the property taxation policy of the Board of Rural Fire District with respect to financing the 2013 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 2013 Rural Fire District budget exceed the amount levied to finance the 2013 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 2013 Rural Fire District budget as defined above.

Adopted this 31 day of AUGUST, 2012 by the Rural Fire District Board, Kiowa County(s), Kansas.

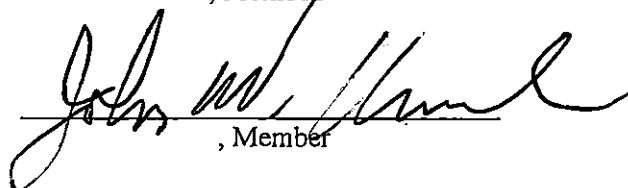
RURAL FIRE DISTRICT BOARD



, Chair/President



, Member



, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-1

A resolution expressing the property taxation policy of the Board of Fairview Cemetery District with respect to financing the 2013 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 2013 Fairview Cemetery District budget exceed the amount levied to finance the 2013 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

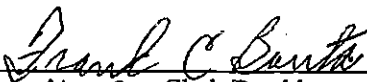
Whereas, Fairview Cemetery District provides essential services to district residents; and

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 2013 Fairview Cemetery District budget as defined above.

Adopted this 13TH day of MAY, 2012 by the Fairview Cemetery District Board, Kiowa County(s), Kansas.

FAIRVIEW CEMETERY DISTRICT BOARD


FRANK Chir Banta Chair/President


MICHAEL J. CASE, Member


RONALD D. SHANK Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-01

A resolution expressing the property taxation policy of the Board of Soldier Creek Cemetery District with respect to financing the 2013 annual budget for Soldier Creek 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 2013 Soldier Creek Cemetery District budget exceed the amount levied to finance the 2013 Soldier Creek 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, Soldier Creek Cemetery District provides essential services to district residents; and

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

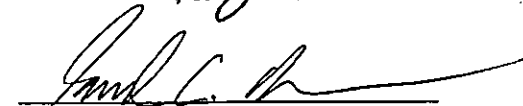
NOW, THEREFORE, BE IT RESOLVED by the Board of Soldier Creek Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Soldier Creek Cemetery District budget as defined above.

Adopted this 10th day of July, 2012 by the Soldier Creek Cemetery District Board, Kiowa County(s), Kansas.

SOLDIER CREEK CEMETERY ASSOCIATION DISTRICT BOARD



, Chair/President



, Member



, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-1

A resolution expressing the property taxation policy of the Board of Haviland District with respect to financing the 2013 annual budget for Haviland 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 2013 Haviland Cemetery District budget exceed the amount levied to finance the 2013 Haviland Cemetery District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Haviland Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Haviland Cemetery District budget as defined above.

Adopted this 5th day of July, 2012 by the Haviland Cemetery District Board, Kiowa County(s), Kansas.

HAVILAND CEMETERY DISTRICT BOARD

Rhea Clark

, Chair/President

Donna Meckler

, Member

John C. Gibson

, Member

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2013 annual budget for Hillcrest 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 2013 Hillcrest Cemetery District budget exceed the amount levied to finance the 2013 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 2013 Hillcrest Cemetery District budget as defined above.

Adopted this 24th day of August, 2012 by the Hillcrest Cemetery District Board, Kiowa County(s), Kansas.

HILLCREST CEMETERY DISTRICT BOARD

Beverly Balster
Chair/President

Brad L. Zimmerman
Member

Dee McDonald
Member