

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 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		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	4,424,508	3,224,226	
Debt Service	10-113	8	992,527		
Road & Bridge	79-1946	9	2,406,971	1,628,006	
Appraiser	19-436	10	234,038	166,203	
County Health	65-204	10	356,130	139,253	
Noxious Weed	2-1318	11	229,929	199,016	
Special Bridge	68-1135	11	298,778		
Special Road & Bridge	68-141g	12	855,313	514,250	
		12			
Building		13	147,151		
Equipment Reserve		13	220,854		
Emergency 911 Phone Service		14	160,064		
Landfill Closure		14	398,357		
Special Road Mach. & Equip		15	178,889		
Solid Waste		15	196,230		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
<b>Totals</b>		xxxxx	11,099,739	5,870,954	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25	Is a Resolution required?	Yes	County Clerk's Use Only
Resolution		26			Nov 1, 2013 Total Assessed Valuation

Assisted by:  
Theresa Dasenbrock, CPA, CFE  
Lewis, Hooper & Dick, LLC  
Address:  
PO Box 699  
Garden City, KS 67846  
Email:  
theresad@lhd.com

*Ronald Freeman*  
Ronald Freeman  
*But Lowery*  
But Lowery

Attest: August, 5 2013  
Kristie Adle  
County Clerk

Governing Body

Kiowa County

2014

CERTIFICATE (2)

Table of Contents:		2014 Adopted Budget					
		Page No.	Resolution	Expenditures	2013 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	210,215	151,681		
Haviland Cemetery District	17-1330	20	Yes	74,961	62,668		
Hillcrest Cemetery District	17-1330	21	Yes	173,382	82,646		
Fairview Cemetery District	17-1330	22	No	171,848	73,971		
Soldier Creek Cemetery Association District	17-1330	23	Yes	26,711	20,356		

**Computation to Determine Limit for 2014**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>5,606,037</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>5,606,037</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2013:	+ <u>961,968</u>
5. Increase in Personal Property for 2013:	
5a. Personal Property 2013	+ <u>782,196</u>
5b. Personal Property 2012	- <u>831,221</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 2013:	<u>209,319</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>1,171,287</u>
8. Total Estimated Valuation July 1, 2013	<u>93,474,984</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>92,303,697</u>
10. Factor for Increase (7 divided by 9)	<u>0.01269</u>
11. Amount of Increase (10 times 3)	+ \$ <u>71,138</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u><u>5,677,175</u></u>
13. Debt Service Levy in this 2014 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>5,677,175</u></u>

If the 2014 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**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	3,210,636	106,454	1,962	15,781
Debt Service				
Road & Bridge	1,739,902	57,689	1,063	8,552
Appraiser	152,508	5,057	93	750
County Health	139,163	4,614	85	684
Noxious Weed	176,774	5,861	108	869
Special Bridge				
Special Road & Bridge	187,054	6,202	114	919
<b>TOTAL</b>	<b>5,606,037</b>	<b>185,877</b>	<b>3,425</b>	<b>27,555</b>

County Treas Motor Vehicle Estimate                      185,877

County Treasurers Recreational Vehicle Estimate    3,425

County Treasurers 16/20M Vehicle Estimate    27,555

Motor Vehicle Factor    0.03316

Recreational Vehicle Factor    0.00061

16/20M Vehicle Factor    0.00492

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
General	Landfill Closure	30,000	30,000	30,000	19-119
Motor Vehicle Operating	General	16,541	-	-	8-145
General	Equipment Reserve	-	-	-	19-119
General	Building	-	-	-	19-1920
Landfill Closure	Solid Waste	-	30,000	80,000	--
	Total	46,541	60,000	110,000	
	Adjustments*				
	Adjusted Totals	46,541	60,000	110,000	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2009-A - Courthouse	1/15/2009	1/15/2034	4.63	300,000	271,646	1/15	1/15	12,564	7,935	12,197	8,302
Series 2009-B - R&B	2/6/2009	2/6/2034	4.50	300,000	271,212	2/6	2/6	12,205	8,033	11,843	8,394
Series 2009-C - Jail	6/1/2009	6/1/2034	4.50	300,000	278,898	6/1	6/1	12,550	7,687	12,205	8,033
Series 2010-C - R&B Storage	5/13/2010	5/13/2040	4.00	100,000	96,369	5/13	5/13	3,855	1,930	3,778	2,007
Series 2010-B - Commons	4/20/2010	4/20/2050	4.00	300,000	293,592	4/20	4/20	11,743	3,413	11,607	3,550
<b>Total G.O. Bonds</b>					<b>1,211,717</b>			<b>52,917</b>	<b>28,998</b>	<b>51,630</b>	<b>30,286</b>
<b>Revenue Bonds:</b>											
Series 2010-A											
Hospital Revenue	1/15/2010	12/31/2048	4.00	2,130,200	2,103,715	12/31	12/31	84,149	27,452	83,051	28,550
<b>Total Revenue Bonds</b>					<b>2,103,715</b>			<b>84,149</b>	<b>27,452</b>	<b>83,051</b>	<b>28,550</b>
<b>Other:</b>											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,315,432</b>			<b>137,066</b>	<b>56,450</b>	<b>134,681</b>	<b>58,836</b>



Kiowa County

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	382,765	864,917	596,315
Receipts:			
Ad Valorem Tax	3,352,703	3,210,636	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,822		
Motor Vehicle Tax	116,261	123,039	106,454
Recreational Vehicle Tax		2,362	1,962
16/20M Vehicle Tax		14,222	15,781
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	42,279	20,000	20,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	309,872	235,000	235,000
Interest on Taxes	10,432	10,000	10,000
State Grants		70,000	70,000
Jail Inmate Contracts	121,447	35,000	35,000
Mortgage Registration Fees	87,228	12,000	12,000
Sheriff Fees	2,955	5,000	5,000
Officers' Fees	30,141	20,000	20,000
Diversion Fees	19,362	25,000	19,693
Transfer from Motor Vehicle Operating	16,541		
Employee Benefit Reimbursement		30,000	30,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	16,107	15,000	15,000
Miscellaneous	111,679	40,000	40,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,252,829</b>	<b>3,867,259</b>	<b>635,890</b>
<b>Resources Available:</b>	<b>4,635,594</b>	<b>4,732,176</b>	<b>1,232,205</b>



Kiowa County

2014

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Resources Available:</b>	4,635,594	4,732,176	1,232,205
<b>Expenditures:</b>			
General Administration	325,950	243,120	371,160
County Commission	196,076	195,066	220,325
County Clerk	95,721	96,657	101,848
County Treasurer	94,304	99,750	104,650
Register of Deeds	55,854	72,652	79,545
Direct Election	26,482	40,941	40,941
Employee Benefits	1,111,447	1,305,052	1,424,275
Community Center	17,223	18,000	18,000
Commons Building	35,906	34,000	36,500
Other Agencies	202,800	202,800	197,800
Other Agencies	165,606	142,606	137,488
Other Agencies	31,500	30,000	21,500
County Attorney	81,217	79,100	84,350
County Attorney - Diversion	18,108	25,000	19,693
Sheriff	633,545	693,294	723,294
Sheriff - Jail	222,307	240,750	253,850
District Court	77,981	80,350	80,350
Emergency Operations Center	152,669	161,000	131,000
Other Agencies	195,981	195,000	195,500
Transfers	30,000	30,000	30,000
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
<b>Subtotal</b>	<b>3,770,677</b>	<b>3,985,138</b>	<b>4,272,069</b>
Neighborhood Revitalization Rebate		150,723	152,439
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>3,770,677</b>	<b>4,135,861</b>	<b>4,424,508</b>
Unencumbered Cash Balance Dec 31	864,917	596,315	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	4,136,559	4,135,861	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,424,508
		Tax Required	3,192,303
Delinquent Comp Rate:	1.0%		31,923
	Amount of 2013 Ad Valorem Tax		3,224,226

Kiowa County

2014

**FUND PAGE - GENERAL DETAIL**

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
General Administration			
Salaries	40,044	39,620	66,660
Contractual	271,066	102,000	234,500
Commodities	9,490	11,500	20,000
Capital Outlay	5,350	90,000	50,000
Total	325,950	243,120	371,160
County Commission			
Salaries	89,825	67,566	92,825
Contractual	84,500	98,500	98,500
Commodities	18,852	19,000	19,000
Capital Outlay	2,899	10,000	10,000
Total	196,076	195,066	220,325
County Clerk			
Salaries	88,993	81,907	92,348
Contractual	2,374	5,750	2,500
Commodities	3,215	5,000	5,000
Capital Outlay	1,139	4,000	2,000
Total	95,721	96,657	101,848
County Treasurer			
Salaries	88,104	85,750	90,650
Contractual	3,640	7,900	7,900
Commodities	2,560	6,100	6,100
Capital Outlay			
Total	94,304	99,750	104,650
Register of Deeds			
Salaries	49,260	57,132	62,845
Contractual	4,139	7,020	7,900
Commodities	2,455	3,500	3,800
Capital Outlay		5,000	5,000
Total	55,854	72,652	79,545
Direct Election			
Salaries	7,771	9,946	12,941
Contractual			
Commodities	18,711	30,995	28,000
Capital Outlay			
Total	26,482	40,941	40,941
Employee Benefits			
Health Insurance	730,750	917,000	970,000
KPERS	209,752	187,777	254,000
FICA	165,581	187,290	187,290
Other	5,364	12,985	12,985
Total	1,111,447	1,305,052	1,424,275
Community Center			
Salaries			
Contractual	14,424	12,000	14,000
Commodities	1,517	4,000	2,000
Capital Outlay	1,282	2,000	2,000
Total	17,223	18,000	18,000
Total - Page 7b	1,923,057	2,071,238	2,360,744

Kiowa County

2014

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Commons Building			
Salaries			
Contractual	34,616	31,500	33,500
Commodities	1,290	2,500	3,000
Capital Outlay			
Total	35,906	34,000	36,500
Other Agencies			
Agricultural Extension	109,300	109,300	114,300
Commons Media Center	60,000	60,000	50,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	18,500	18,500
Total	202,800	202,800	197,800
Other Agencies			
Historical Records	40,000	50,000	40,000
Library	65,370	32,370	32,370
Services for Elderly	50,236	50,236	55,118
Swimming Pool	10,000	10,000	10,000
Total	165,606	142,606	137,488
Other Agencies			
Economic Development	20,000	20,000	20,000
Housing Authority	10,000	10,000	0
Rural Opportunity Zone	1,500		1,500
Total	31,500	30,000	21,500
County Attorney			
Salaries	70,005	70,000	75,000
Contractual	8,333	5,000	5,150
Commodities	2,879	4,100	4,200
Capital Outlay			
Total	81,217	79,100	84,350
County Attorney - Diversion			
Salaries	6,758	7,500	
Contractual	11,350	10,000	12,193
Commodities		2,500	2,500
Capital Outlay		5,000	5,000
Total	18,108	25,000	19,693
Sheriff			
Salaries	452,184	564,294	594,294
Contractual	81,602	48,000	48,000
Commodities	70,101	51,000	51,000
Capital Outlay	29,658	30,000	30,000
Total	633,545	693,294	723,294
Sheriff - Jail			
Salaries	155,419	167,650	180,750
Contractual	24,044	25,000	25,000
Commodities	42,153	44,100	44,100
Capital Outlay	691	4,000	4,000
Total	222,307	240,750	253,850
Total - Page7c	1,390,989	1,447,550	1,474,475

Kiowa County

2014

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Expenditures:</b>			
District Court			
Salaries			
Contractual	31,308	71,690	71,690
Commodities	19,624	4,160	4,160
Capital Outlay	27,049	4,500	4,500
<b>Total</b>	<b>77,981</b>	<b>80,350</b>	<b>80,350</b>
Emergency Operations Center			
Salaries	118,543	128,000	98,000
Contractual	21,088	13,000	13,000
Commodities	8,288	10,000	10,000
Capital Outlay	4,750	10,000	10,000
<b>Total</b>	<b>152,669</b>	<b>161,000</b>	<b>131,000</b>
Other Agencies			
Weather Tower	3,016	2,500	2,500
Ambulance	165,465	165,000	165,500
Mental Rehabilitation - Arrowhead West	2,500	2,500	2,500
Mental Health - Iroquois Center	25,000	25,000	25,000
<b>Total</b>	<b>195,981</b>	<b>195,000</b>	<b>195,500</b>
Transfers			
Landfill Closure	30,000	30,000	30,000
Equipment Reserve			
Building			
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Page 7d</b>	<b>456,631</b>	<b>466,350</b>	<b>436,850</b>

Kiowa County

2014

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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
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	1,923,057	2,071,238	2,360,744
Total - Page 7c	1,390,989	1,447,550	1,474,475
Total - Page 7d	456,631	466,350	436,850
Total Detail Expenditures**	3,770,677	3,985,138	4,272,069

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









Kiowa County

2014

**FUND PAGE - ROAD DETAIL**

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Public Works			
Salaries	595,386	655,000	705,000
Contractual	166,165	180,000	150,000
Commodities	477,144	530,000	570,000
Capital Outlay	48,558	320,000	320,000
Total	1,287,253	1,685,000	1,745,000
Transfers			
Special Road & Bridge		277,100	331,000
Special Road Machinery & Equipment			158,000
Total	0	277,100	489,000
Equipment			
Salaries			
Contractual			
Commodities			
Capital Outlay		92,000	96,000
Total	0	92,000	96,000
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**	1,287,253	2,054,100	2,330,000

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

Kiowa County

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	114,438	131,042	63,581
Receipts:			
Ad Valorem Tax	165,498	152,508	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	860		
Motor Vehicle Tax	6,309	6,071	5,057
Recreational Vehicle Tax		117	93
16/20 M Vehicle Tax		702	750
Interest on Idle Funds			
Miscellaneous	11,419		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>183,986</b>	<b>159,398</b>	<b>5,900</b>
<b>Resources Available:</b>	<b>298,424</b>	<b>290,440</b>	<b>69,481</b>
Expenditures:			
Personnel Services	52,970	130,000	136,480
Contractual Services	83,925	18,700	18,700
Commodities	5,487	18,000	18,000
Capital Outlay		19,000	19,000
GIS Personnel Services	25,000	25,000	25,000
GIS Capital Outlay		9,000	9,000
Neighborhood Revitalization Rebate		7,159	7,858
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>167,382</b>	<b>226,859</b>	<b>234,038</b>
Unencumbered Cash Balance Dec 31	131,042	63,581	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	229,125	226,859	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	234,038
		Tax Required	164,557
		Delinquent Comp Rate: 1.0%	1,646
		Amount of 2013 Ad Valorem Tax	166,203

Adopted Budget County Health	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	301,677	384,316	212,873
Receipts:			
Ad Valorem Tax	129,847	139,163	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	710		
Motor Vehicle Tax	5,525	4,823	4,614
Recreational Vehicle Tax		93	85
16/20 M Vehicle Tax		557	684
State and Federal Aid	7,861	7,500	
Licenses and Fees	118,668	11,099	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>262,611</b>	<b>163,235</b>	<b>5,383</b>
<b>Resources Available:</b>	<b>564,288</b>	<b>547,551</b>	<b>218,256</b>
Expenditures:			
Personnel Services	67,023	92,000	92,000
Contractual Services	21,914	28,000	28,000
Commodities	78,087	95,000	95,000
Capital Outlay	12,948	113,145	134,546
Neighborhood Revitalization Rebate		6,533	6,584
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>179,972</b>	<b>334,678</b>	<b>356,130</b>
Unencumbered Cash Balance Dec 31	384,316	212,873	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	307,087	334,678	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	356,130
		Tax Required	137,874
		Delinquent Comp Rate: 1.0%	1,379
		Amount of 2013 Ad Valorem Tax	139,253

Kiowa County

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	34,908	22,748	6,045
Receipts:			
Ad Valorem Tax	145,943	176,774	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	817		
Motor Vehicle Tax	6,458	5,420	5,861
Recreational Vehicle Tax		104	108
16/20 M Vehicle Tax		626	869
Chemical Sales	42,251	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>195,469</b>	<b>202,924</b>	<b>26,838</b>
<b>Resources Available:</b>	<b>230,377</b>	<b>225,672</b>	<b>32,883</b>
Expenditures:			
Personnel Services	74,856	52,608	66,050
Contractual Services	21,139	18,900	20,870
Commodities	111,197	104,820	133,600
Capital Outlay	437	35,000	
Neighborhood Revitalization Rebate		8,299	9,409
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>207,629</b>	<b>219,627</b>	<b>229,929</b>
Unencumbered Cash Balance Dec 31	22,748	6,045	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	216,521	219,627	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	229,929
		Tax Required	197,046
		Delinquent Comp Rate: 1.0%	1,970
		Amount of 2013 Ad Valorem Tax	199,016

Adopted Budget

Special Bridge	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	373,868	342,646	298,778
Receipts:			
Ad Valorem Tax	155	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	93		
Motor Vehicle Tax	486		
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>734</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>374,602</b>	<b>342,646</b>	<b>298,778</b>
Expenditures:			
Contractual	20,400		48,778
Commodities	11,556		
Capital Outlay		43,868	250,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>31,956</b>	<b>43,868</b>	<b>298,778</b>
Unencumbered Cash Balance Dec 31	342,646	298,778	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	384,145	293,868	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	298,778
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2013 Ad Valorem Tax	0

Kiowa County

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road & Bridge	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	138,588	46,242	7,920
Receipts:			
Ad Valorem Tax	149,600	187,054	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	509		
Motor Vehicle Tax	1,280	5,536	6,202
Recreational Vehicle Tax		107	114
16/20 M Vehicle Tax		642	919
Transfer from Road & Bridge		277,100	331,000
Interest on Idle Funds			
Miscellaneous	2,211		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	153,600	470,459	338,235
Resources Available:	292,188	516,701	346,155
Expenditures:			
Contractual		6,000	10,000
Commodities	245,946	484,000	815,000
Capital Outlay		10,000	6,000
Neighborhood Revitalization Rebate		8,781	24,313
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	245,946	508,781	855,313
Unencumbered Cash Balance Dec 31	46,242	7,920	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	258,626	508,781	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	855,313
		Tax Required	509,158
		Delinquent Comp Rate: 1.0%	5,092
		Amount of 2013 Ad Valorem Tax	514,250

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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
2012/2013 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 2013 Ad Valorem Tax	0

Kiowa County

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	194,839	170,461	147,151
Receipts:			
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>194,839</b>	<b>170,461</b>	<b>147,151</b>
Expenditures:			
Capital Outlay	24,378	23,310	147,151
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>24,378</b>	<b>23,310</b>	<b>147,151</b>
Unencumbered Cash Balance Dec 31	170,461	147,151	0
2012/2013 Budget Authority Amount:	231,529	153,310	

Adopted Budget

Equipment Reserve	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	232,943	223,420	220,854
Receipts:			
Donations			
Sale of Equipment	17,600		
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>17,600</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>250,543</b>	<b>223,420</b>	<b>220,854</b>
Expenditures:			
Capital Outlay - General		2,566	202,379
Capital Outlay - Ambulance	1,900	0	7,475
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff	25,223	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>27,123</b>	<b>2,566</b>	<b>220,854</b>
Unencumbered Cash Balance Dec 31	223,420	220,854	0
2012/2013 Budget Authority Amount:	340,377	192,941	

Kiowa County

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	48,270	82,513	120,064
Receipts:			
Tax Receipts	43,092	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>43,092</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>91,362</b>	<b>122,513</b>	<b>160,064</b>
Expenditures:			
Contractual Services	8,849	2,449	160,064
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>8,849</b>	<b>2,449</b>	<b>160,064</b>
Unencumbered Cash Balance Dec 31	82,513	120,064	0
2012/2013 Budget Authority Amount:	65,821	62,449	

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	331,133	370,222	368,357
Receipts:			
Transfer In	30,000	30,000	30,000
Other Landfill Fees	10,370		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>40,370</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>371,503</b>	<b>400,222</b>	<b>398,357</b>
Expenditures:			
Contractual Services	1,281	1,865	318,357
Transfer to Solid Waste		30,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,281</b>	<b>31,865</b>	<b>398,357</b>
Unencumbered Cash Balance Dec 31	370,222	368,357	0
2012/2013 Budget Authority Amount:	348,268	387,865	

Kiowa County

2014

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

Adopted Budget Special Road Mach. & Equip	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	62,784	26,819	20,889
Receipts:			
Transfer from Road & Bridge	0	0	158,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>158,000</b>
<b>Resources Available:</b>	<b>62,784</b>	<b>26,819</b>	<b>178,889</b>
Expenditures:			
Capital Outlay	35,965	5,930	178,889
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,965</b>	<b>5,930</b>	<b>178,889</b>
Unencumbered Cash Balance Dec 31	26,819	20,889	0
2012/2013 Budget Authority Amount:	81,854	55,930	

Adopted Budget

Solid Waste	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	145,376	19,616	366
Receipts:			
User Fees	93,719	26,000	26,000
Special Assessments		90,000	90,000
Transfer from Landfill Closure		30,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>93,719</b>	<b>146,000</b>	<b>196,000</b>
<b>Resources Available:</b>	<b>239,095</b>	<b>165,616</b>	<b>196,366</b>
Expenditures:			
Personnel Services	91,550	94,250	97,430
Contractual Services	22,274	22,000	40,000
Commodities	29,915	34,000	40,000
Capital Outlay	75,740	15,000	18,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>219,479</b>	<b>165,250</b>	<b>196,230</b>
Unencumbered Cash Balance Dec 31	19,616	366	136
2012/2013 Budget Authority Amount:	221,930	196,930	

Kiowa County

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

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		Long Term Recovery		Oil & Gas Valuation Depletion		Pandemic Flu Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,688	Cash Balance Jan 1	115,630	Cash Balance Jan 1	76,154	Cash Balance Jan 1		Cash Balance Jan 1	851	211,323
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	7,326			State & Federal Aid	563,655	State & Federal Aid	284,091			
Total Receipts	7,326	Total Receipts	0	Total Receipts	563,655	Total Receipts	284,091	Total Receipts	0	855,072
Resources Available:	26,014	Resources Available:	115,630	Resources Available:	639,809	Resources Available:	284,091	Resources Available:	851	1,066,395
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	19,640			Recovery Projects	128,850			Commodities	851	
Total Expenditures	19,640	Total Expenditures	0	Total Expenditures	128,850	Total Expenditures	0	Total Expenditures	851	149,341
Cash Balance Dec 31	6,374	Cash Balance Dec 31	115,630	Cash Balance Dec 31	510,959	Cash Balance Dec 31	284,091	Cash Balance Dec 31	0	917,054
										917,054

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



Kiowa County

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Prosecuting Attorneys Training		Prosecutors' Trust		ROD Technology		Special Law Enforcement Trust		Motor Vehicle Operating		Total	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	630	Cash Balance Jan 1	19,040	Cash Balance Jan 1	17,000	Cash Balance Jan 1	33,048	Cash Balance Jan 1	16,541	86,259	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Licenses and Fees	2,719	Other	4,254	Licenses & Fees	14,142	Other	26,174	Licenses & Fees	26,471		
Total Receipts	2,719	Total Receipts	4,254	Total Receipts	14,142	Total Receipts	26,174	Total Receipts	26,471	73,760	
Resources Available:	3,349	Resources Available:	23,294	Resources Available:	31,142	Resources Available:	59,222	Resources Available:	43,012	160,019	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Contractual Services	2,339			Capital Outlay	7,997	Commodities	48,403	Personnel	4,527		
								Contractual	533		
								Commodities	591		
								Transfer Out	16,541		
Total Expenditures	2,339	Total Expenditures	0	Total Expenditures	7,997	Total Expenditures	48,403	Total Expenditures	22,192	80,931	
Cash Balance Dec 31	1,010	Cash Balance Dec 31	23,294	Cash Balance Dec 31	23,145	Cash Balance Dec 31	10,819	Cash Balance Dec 31	20,820	79,088	
										79,088	

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

Kiowa County

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Women, Infants & Children Grant		Worthless Check		Health Insurance						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	32,067	Cash Balance Jan 1	385	Cash Balance Jan 1	360,052	Cash Balance Jan 1		Cash Balance Jan 1		392,504
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	168,989	Licenses & Fees	175	Premiums	424,314					
				Use of Money & Propert	1,240					
<b>Total Receipts</b>	<b>168,989</b>	<b>Total Receipts</b>	<b>175</b>	<b>Total Receipts</b>	<b>425,554</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>594,718</b>
<b>Resources Available:</b>	<b>201,056</b>	<b>Resources Available:</b>	<b>560</b>	<b>Resources Available:</b>	<b>785,606</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>987,222</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	166,105			Claims Paid	537,468					
<b>Total Expenditures</b>	<b>166,105</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>537,468</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>703,573</b>
<b>Cash Balance Dec 31</b>	<b>34,951</b>	<b>Cash Balance Dec 31</b>	<b>560</b>	<b>Cash Balance Dec 31</b>	<b>248,138</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>283,649</b>
										<b>283,649</b>

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

CONSOLIDATED METHOD FUND PAGE

2014

County Name Kiowa County  
Special District Name Rural Fire District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance, Jan. 1	57,054	25,792	56,537
Ad Valorem Tax	117,557	128,121	XXXXXXXXXXXXXX
Delinquent Tax	431		
Motor Vehicle Tax	3,075	2,767	2,815
Recreational Vehicle Tax		59	56
16/20M Vehicle Tax		568	628
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>121,063</b>	<b>131,515</b>	<b>3,499</b>
<b>Resources Available:</b>	<b>178,117</b>	<b>157,307</b>	<b>60,036</b>
Expenditures:			
Personnel Services	55,024	47,000	47,000
Contractual Services	13,299	12,500	12,500
Commodities	24,408	24,500	24,500
Capital Outlay	59,594	14,689	123,892
Neighborhood Revitalization		2,081	2,323
<b>Total Expenditures</b>	<b>152,325</b>	<b>100,770</b>	<b>210,215</b>
Unencumbered Cash Balance, Dec 31	25,792	56,537	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			210,215
Tax Required			150,179
Delinquency Computation % Rate 1.000%			1,502
Amount of 2013 Ad Valorem Tax			151,681

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

Budgeted Fund Names	Amount Levy for 2013	Allocation for Year 2014		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	128,121	2,815	56	628
<b>Total</b>	<b>128,121</b>	<b>2,815</b>	<b>56</b>	<b>628</b>

County Treas MVT Estimate 2,815  
County Treas RTV Estimate 56  
County Treas 16/20M Estimate 628

MVT Factor 0.02197  
RVT Factor 0.00044  
16/20M Factor 0.00490

Kiowa County  
Rural Fire District

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Tax Levy Amount in 2013 Budget		+ \$ <u>128,121</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>128,121</u>
<b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013:	+ <u>505,693</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>581,234</u>	
5b. Personal Property 2012	- <u>606,784</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 2013		<u>0</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		<u>505,693</u>
8. Total Estimated Valuation July 1,2013	<u>81,691,578</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>81,185,885</u>
10. Factor for Increase (7 divided by 9)		<u>0.00623</u>
11. Amount of Increase (10 times 3)		+ \$ <u>798</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>128,919</u></u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>128,919</u></u>

If the 2014 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

2014

County Name Kiowa County  
Special District Name Haviland Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance, Jan. 1	11,978	10,210	8,192
Ad Valorem Tax	59,366	58,942	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,306	3,932
Recreational Vehicle Tax		75	56
16/20M Vehicle Tax		548	483
LAVTR			
In Lieu of Taxes			
Sale of Lots	563	250	250
Memorials	880		
Miscellaneous	1,003		
Interest on Idle Funds	91		
<b>Total Receipts</b>	<b>61,903</b>	<b>64,121</b>	<b>4,721</b>
<b>Resources Available:</b>	<b>73,881</b>	<b>74,331</b>	<b>12,913</b>
Expenditures:			
Personnel Services	43,257	46,000	46,000
Contractual	1,795	3,000	3,000
Commodities	6,044	6,000	6,000
Capital Outlay	12,575	10,000	17,286
Neighborhood Revitalization		1,139	2,675
<b>Total Expenditures</b>	<b>63,671</b>	<b>66,139</b>	<b>74,961</b>
Unencumbered Cash Balance, Dec 31	10,210	8,192	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			74,961
Tax Required			62,048
Delinquency Computation % Rate			1.00%
Amount of 2013 Ad Valorem Tax			62,668

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

Budgeted Fund Names	Amount Levy for 2013	Allocation for Year 2014		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	58,942	3,932	56	483
<b>Total</b>	<b>58,942</b>	<b>3,932</b>	<b>56</b>	<b>483</b>

County Treas MVT Estimate 3,932  
County Treas RTV Estimate 56  
County Treas 16/20M Estimate 483

MVT Factor 0.06671  
RVT Factor 0.00095  
16/20M Factor 0.00819

2014

Kiowa County  
Haviland Cemetery District

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Tax Levy Amount in 2013 Budget		+ \$ <u>58,942</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>58,942</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013:	+ <u>341,325</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>206,137</u>	
5b. Personal Property 2012	- <u>166,309</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>39,828</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013	<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>381,153</u>	
8. Total Estimated Valuation July 1, 2013	<u>11,700,532</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>11,319,379</u>	
10. Factor for Increase (7 divided by 9)	<u>0.03367</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>1,985</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u>60,927</u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>60,927</u>

If the 2014 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

2014

County Name Kiowa County  
Special District Name Hillcrest Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance, Jan. 1	84,349	95,464	88,500
Ad Valorem Tax	54,844	59,798	xxxxxxxxxxxxxx
Delinquent Tax	904		
Motor Vehicle Tax	4,043	1,169	1,122
Recreational Vehicle Tax	55	13	16
16/20M Vehicle Tax	568	209	216
LAVTR			
In Lieu of Taxes			
Sale of Lots		700	500
Burials	1,725		1,000
Interest on Idle Funds	512		200
<b>Total Receipts</b>	<b>62,651</b>	<b>61,889</b>	<b>3,054</b>
<b>Resources Available:</b>	<b>147,000</b>	<b>157,353</b>	<b>91,554</b>
Expenditures:			
Personnel Services	35,300	34,500	34,500
Contractual	9,634	5,800	5,800
Commodities	5,925	9,447	11,200
Capital Outlay		19,000	19,000
Additional Capital Outlay		0	102,675
Neighborhood Revitalization	677	106	207
<b>Total Expenditures</b>	<b>51,536</b>	<b>68,853</b>	<b>173,382</b>
Unencumbered Cash Balance, Dec 31	95,464	88,500	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			173,382
Tax Required			81,828
Delinquency Computation % Rate 1.000%			818
Amount of 2013 Ad Valorem Tax			82,646

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

Budgeted Fund Names	Amount Levy for 2013	Allocation for Year 2014		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	59,798	1,122	16	216
<b>Total</b>	<b>59,798</b>	<b>1,122</b>	<b>16</b>	<b>216</b>

County Treas MVT Estimate	<u>1,122</u>		
County Treas RTV Estimate		<u>16</u>	
County Treas 16/20M Estimate			<u>216</u>
MVT Factor	<u>0.01876</u>		
RVT Factor		<u>0.00027</u>	
16/20M Factor			<u>0.00361</u>

2014

Kiowa County  
Hillcrest Cemetery District

Computation to Determine Limit for 2014

		Amount of Levy
1. Tax Levy Amount in 2013 Budget		+ \$ <u>59,798</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>59,798</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013:	+ <u>409,685</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>65,918</u>	
5b. Personal Property 2012	- <u>58,853</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>7,065</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013	<u>34,642</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>451,392</u>	
8. Total Estimated Valuation July 1, 2013	<u>25,881,964</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>25,430,572</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01775</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>1,061</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>60,859</u></u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>60,859</u></u>

If the 2014 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

2014

County Name Kiowa County  
Special District Name Fairview Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance, Jan. 1	62,578	95,956	94,128
Ad Valorem Tax	68,875	93,115	XXXXXXXXXXXXXX
Delinquent Tax	904		
Motor Vehicle Tax	3,636	3,623	3,858
Recreational Vehicle Tax	74	76	81
16/20M Vehicle Tax	482	447	542
LAVTR			
In Lieu of Taxes			
Opening and Closing Fees	5,360	2,000	
Lot Sales	970		
Markers and Grave Fees	105		
Interest on Idle Funds	172		
<b>Total Receipts</b>	<b>80,578</b>	<b>99,261</b>	<b>4,481</b>
<b>Resources Available:</b>	<b>143,156</b>	<b>195,217</b>	<b>98,609</b>
Expenditures:			
Personnel Services	32,169	41,500	41,500
Contractual	10,148	10,500	10,500
Commodities	4,883	11,550	11,550
Capital Outlay		2,600	10,421
Additional Capital Outlay		25,339	90,634
Neighborhood Revitalization		9,600	7,243
<b>Total Expenditures</b>	<b>47,200</b>	<b>101,089</b>	<b>171,848</b>
Unencumbered Cash Balance, Dec 31	95,956	94,128	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			171,848
Tax Required			73,239
Delinquency Computation % Rate 1.000%			732
Amount of 2013 Ad Valorem Tax			73,971

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

Budgeted Fund Names	Amount Levy for 2013	Allocation for Year 2014		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	93,115	3,858	81	542
<b>Total</b>	<b>93,115</b>	<b>3,858</b>	<b>81</b>	<b>542</b>

County Treas MVT Estimate 3,858  
County Treas RTV Estimate 81  
County Treas 16/20M Estimate 542

MVT Factor 0.04143  
RVT Factor 0.00087  
16/20M Factor 0.00582

2014

Kiowa County  
Fairview Cemetery District

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Tax Levy Amount in 2013 Budget		+ \$ <u>93,115</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>93,115</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013:	+ <u>210,133</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>496,246</u>	
5b. Personal Property 2012	- <u>595,533</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 2013	<u>282,825</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>492,958</u>	
8. Total Estimated Valuation July 1, 2013	<u>41,186,299</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>40,693,341</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01211</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>1,128</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>94,243</u></u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>94,243</u></u>

If the 2014 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

2014

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

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance, Jan. 1		0	6,298
Ad Valorem Tax		20,163	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			254
Recreational Vehicle Tax			5
16/20M Vehicle Tax			0
LAVTR			
In Lieu of Taxes			
Donations		6,000	
Interest on Idle Funds			
<b>Total Receipts</b>	<b>0</b>	<b>26,163</b>	<b>259</b>
<b>Resources Available:</b>	<b>0</b>	<b>26,163</b>	<b>6,557</b>
Expenditures:			
Personnel Services		4,000	10,000
Contractual		5,000	5,000
Commodities		5,000	5,000
Capital Outlay		5,865	6,711
Neighborhood Revitalization			
<b>Total Expenditures</b>	<b>0</b>	<b>19,865</b>	<b>26,711</b>
Unencumbered Cash Balance, Dec 31	0	6,298	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			26,711
Tax Required			20,154
Delinquency Computation % Rate 1.000%			202
Amount of 2013 Ad Valorem Tax			20,356

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

Budgeted Fund Names	Amount Levy for 2013	Allocation for Year 2014		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	20,163	254	5	0
<b>Total</b>	<b>20,163</b>	<b>254</b>	<b>5</b>	<b>0</b>

County Treas MVT Estimate 254  
County Treas RTV Estimate 5  
County Treas 16/20M Estimate 0

MVT Factor 0.01260  
RVT Factor 0.00025  
16/20M Factor 0.00000

2014

Kiowa County  
Soldier Creek Cemetery Association District

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Tax Levy Amount in 2013 Budget		+ \$ <u>20,163</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>20,163</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013:	+ <u>825</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>3,088</u>	
5b. Personal Property 2012	- <u>0</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>3,088</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013	<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>3,913</u>	
8. Total Estimated Valuation July 1, 2013	<u>6,210,154</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>6,206,241</u>	
10. Factor for Increase (7 divided by 9)	<u>0.00063</u>	
11. Amount of Increase (10 times 3)		+ \$ <u>13</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ <u><u>20,176</u></u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>20,176</u></u>

If the 2014 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 5, 2013, at 7:00 PM 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 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	3,770,677	39.929	4,135,861	34.500	4,424,508	3,224,226	34.493
Debt Service	213,698	0.995	193,516		992,527		
Road & Bridge	1,287,253	11.914	2,135,779	18.696	2,406,971	1,628,006	17.416
Appraiser	167,382	1.970	226,859	1.639	234,038	166,203	1.778
County Health	179,972	1.565	334,678	1.495	356,130	139,253	1.490
Noxious Weed	207,629	1.759	219,627	1.900	229,929	199,016	2.129
Special Bridge	31,956		43,868		298,778		
Special Road & Bridge	245,946	1.803	508,781	2.010	855,313	514,250	5.501
Building	24,378		23,310		147,151		
Equipment Reserve	27,123		2,566		220,854		
Emergency 911 Phone Service	8,849		2,449		160,064		
Landfill Closure	1,281		31,865		398,357		
Special Road Mach. & Equip	35,965		5,930		178,889		
Solid Waste	219,479		165,250		196,230		
Non-Budgeted Funds-A	149,341						
Non-Budgeted Funds-B	80,931						
Non-Budgeted Funds-C	703,573						
<b>Totals</b>	<b>7,355,433</b>	<b>59.935</b>	<b>8,030,339</b>	<b>60.240</b>	<b>11,099,739</b>	<b>5,870,954</b>	<b>62.807</b>
Less: Transfers	46,541		60,000		110,000		
Net Expenditure	7,308,892		7,970,339		10,989,739		
Total Tax Levied	5,325,350		5,606,037		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	88,851,198		93,060,912		93,474,984		

Outstanding Indebtedness,

	2011	2012	2013
January 1,			
G.O. Bonds	1,272,971	1,246,698	1,211,717
Revenue Bonds	2,130,200	2,130,200	2,103,715
Other	0	0	0
Lease Pur. Princ.	0	175,491	700,397
<b>Total</b>	<b>3,403,171</b>	<b>3,552,389</b>	<b>4,015,829</b>

\*Tax rates are expressed in mills

OTHER DISTRICT FUNDS	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	152,325	1.549	100,770	1.558	210,215	151,685	1.857
Total Tax Levied	120,201		128,121		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	77,609,360		82,230,278		81,691,578		
Haviland Cemetery District	63,671	5.354	66,139	5.356	74,961	62,668	5.356
Total Tax Levied	55,277		58,942		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	10,325,149		11,005,662		11,700,532		
Hillcrest Cemetery District	51,536	2.271	68,853	2.284	173,382	82,646	3.193
Total Tax Levied	58,680		59,798		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	25,835,707		26,177,174		25,881,964		
Fairview Cemetery District	47,200	2.228	101,089	2.245	171,848	73,971	1.796
Total Tax Levied	81,330		93,115		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	36,511,512		41,482,072		41,186,299		
Soldier Creek Cemetery Association District	0	0.000	19,865	3.278	26,711	20,356	3.278
Total Tax Levied	0		20,163		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		6,150,232		6,210,154		

Kristie Odle  
Clerk

Kiowa County

2014

**2014 Neighborhood Revitalization Rebate**

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General	3,070,263	32.846	152,439
Debt Service			
Road & Bridge	1,550,265	16.585	76,971
Appraiser	158,266	1.693	7,858
County Health	132,603	1.419	6,584
Noxious Weed	189,513	2.027	9,409
Special Bridge			
Special Road & Bridge	489,693	5.239	24,313
<b>TOTAL</b>	<b>5,590,603</b>	<b>59.809</b>	<b>277,574</b>

2013 July 1 Valuation: 93,474,984

Valuation Factor: 93,474.984

Neighborhood Revitalization Subj to Rebate: 4,641,038

Neighborhood Revitalization factor: 4,641.038

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

COUNTY RESOLUTION

RESOLUTION NO. 2013-9

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2014 annual budget for Kiowa County.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Kiowa County budget exceed the amount levied to finance the 2013 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 2013 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 2014 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 2014 Kiowa County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Kiowa County Commissioners. The date and time of budget hearings with the Board of Kiowa County Commissioners will be published in the Kiowa County Signal (newspaper). Interested persons can also address questions concerning the budget to the County Clerk's office by calling 620-723-3366 between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

Adopted this 16 day of July, 2013 by the Board of Kiowa County

Commissioners.

BOARD OF COUNTY COMMISSIONERS

John W. Clark  
Dee Lower  
Ronald Freeman

ATTEST:

Kirstie Odle  
County Clerk

**SPECIAL DISTRICT RESOLUTION**

**RESOLUTION NO.** 2013-10

A resolution expressing the property taxation policy of the Board of Kiowa County Rural Fire District with respect to financing the 2014 annual budget for the Rural Fire District, Kiowa County, Kansas.

**Whereas**, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 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

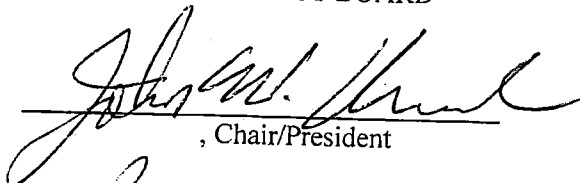
**Whereas**, Rural Fire District provides essential services to district residents; and

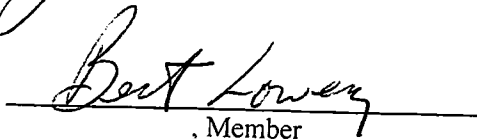
**Whereas**, the cost of provision of these essential services continues to increase.

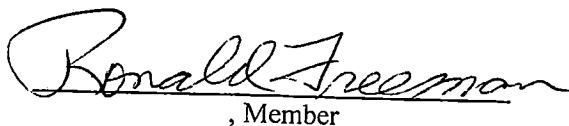
**NOW, THEREFORE, BE IT RESOLVED** by the Board of Kiowa County Rural Fire District that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Rural Fire District budget as defined above.

Adopted this 16 day of July, 2013, by the Rural Fire District Board, Kiowa County, Kansas.

RURAL FIRE DISTRICT BOARD

  
\_\_\_\_\_  
, Chair/President

  
\_\_\_\_\_  
, Member

  
\_\_\_\_\_  
, Member



**SPECIAL DISTRICT RESOLUTION**

**RESOLUTION NO.** \_\_\_\_\_

A resolution expressing the property taxation policy of the Board of Haviland Cemetery District with respect to financing the 2014 annual budget for the Haviland Cemetery District, Kiowa County, Kansas.

**Whereas**, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied Haviland Cemetery Rural Fire 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 2014 Haviland Cemetery District budget as defined above.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013, by the Haviland Cemetery District Board, Kiowa County, Kansas.

HAVILAND CEMETERY DISTRICT BOARD

\_\_\_\_\_  
, Chair/President

\_\_\_\_\_  
, Member

\_\_\_\_\_  
, Member

*SPECIAL DISTRICT RESOLUTION*

RESOLUTION NO. 13-2

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2014 annual budget for the Hillcrest Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied Hillcrest Cemetery Rural Fire 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

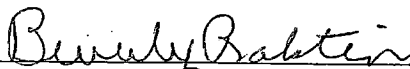
Whereas, Hillcrest Cemetery District provides essential services to district residents; and

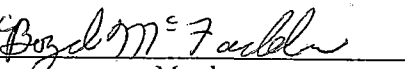
Whereas, the cost of provision of these essential services continues to increase.

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 2014 Hillcrest Cemetery District budget as defined above.

Adopted this 5 day of Aug., 2013, by the Hillcrest Cemetery District Board, Kiowa County, Kansas.

HILLCREST CEMETERY DISTRICT BOARD

  
\_\_\_\_\_  
, Chair/President

  
\_\_\_\_\_  
, Member

  
\_\_\_\_\_  
, Member

**SPECIAL DISTRICT RESOLUTION**

**RESOLUTION NO.** \_\_\_\_\_

A resolution expressing the property taxation policy of the Board of Soldier Creek Cemetery District with respect to financing the 2014 annual budget for the Soldier Creek Cemetery District, Kiowa County, Kansas.

**Whereas**, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied Soldier Creek Cemetery Rural Fire 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 2014 Soldier Creek Cemetery District budget as defined above.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013, by the Soldier Creek Cemetery District Board, Kiowa County, Kansas.

**SOLDIER CREEK CEMETERY DISTRICT BOARD**

\_\_\_\_\_  
, Chair/President

\_\_\_\_\_  
, Member

\_\_\_\_\_  
, Member

(First Published in The Kiowa County Signal July 24, 2013)11

State of Kansas  
County

**NOTICE OF BUDGET HEARING**

The governing body of  
**Kiowa County**  
will meet on August 5, 2013, at 7:00 PM 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 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUNDS	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		Est. Tax Rate*
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	
<b>General</b>	1,370,677	39.929	6,153,861	34.500	4,424,508	3,224,324	14.493
Debt Service	213,698	0.992	193,815		992,527		
Road & Bridge	1,287,233	11.974	2,158,778	18.696	2,406,971	1,618,066	17.418
Assessor	167,382	1.970	226,827	1.639			
County Health	179,892	1.364	334,878	1.499	346,136	139,233	1.490
Norcross Ward	227,629	1.258	219,827	1.500	229,929	199,816	2.129
Special Bridge	31,936		43,868		298,978		
Special Road & Bridge	243,946	1.803	508,781	2.010	858,118	642,250	8.501
Hoarding	24,378		23,310		187,151		
Contingent Reserve	27,123		2,546		226,836		
Emergency 911 Phone Service	8,849		2,449		160,064		
Landfill Closure	5,281		11,861		106,137		
Special Road Maint. & Equip	33,863		2,832		178,889		
Solid Waste	319,479		163,210		196,230		
Non-Municipal Funds A	149,441						
Non-Municipal Funds B	80,921						
Non-Municipal Funds C	703,573						
<b>Totals</b>	<b>7,811,453</b>	<b>39.933</b>	<b>8,029,339</b>	<b>39.240</b>	<b>11,099,738</b>	<b>3,870,954</b>	<b>42.807</b>
Less: Transfers	46,541		66,000		110,000		
Net Expenditures	7,364,912		7,963,339		10,989,738		
Total Tax Levied	5,124,330		3,608,037		*****	*****	
Assessed Valuation	85,881,198		83,060,912		93,474,984		

**Dependent Indebtedness**

	2011	2012	2013
January 1	1,272,321	1,216,698	1,211,717
G.O. Bonds	2,130,700	2,130,200	2,183,715
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Prov.	0	475,491	280,292
<b>Total</b>	<b>3,403,021</b>	<b>3,822,189</b>	<b>3,675,724</b>

\*Tax rates are expressed in mills

DISTRICT FUNDS	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		Est. Tax Rate*
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	
<b>Rural Fire District</b>	152,528	1.549	100,700	1.158	210,215	191,685	1.837
Total Tax Levied	920,201		178,121		*****	*****	
Assessed Valuation	77,609,360		82,250,274		81,691,578		
<b>Haviland Cemetery District</b>	63,671	5.151	66,139	5.156	74,961	62,666	3.256
Total Tax Levied	55,277		18,942		*****	*****	
Assessed Valuation	10,328,149		11,992,662		11,706,532		
<b>Hillcrest Cemetery District</b>	11,536	2.271	68,813	2.284	173,383	82,640	3.193
Total Tax Levied	18,880		26,798		*****	*****	
Assessed Valuation	23,811,707		26,177,174		25,881,964		
<b>Parvane Cemetery District</b>	47,200	2.228	107,089	2.243	176,848	91,071	3.786
Total Tax Levied	19,330		92,113		*****	*****	
Assessed Valuation	36,811,312		41,482,073		41,180,299		
<b>Southern Creek Cemetery Association District</b>	0	0.000	19,867	3.278	26,711	20,356	3.278
Total Tax Levied	0		20,143		*****	*****	
Assessed Valuation	0		6,150,232		6,210,134		

*Kristie Odle*

Kiowa Clerk

**LEGAL PUBLICATION**  
**NOTICE OF BUDGET HEARING**

The governing body of  
**Kiowa County**

will meet on August 1, 2014 at 7:00 PM in Kiowa County Courthouse for the purpose of hearing and approving proposed expenditures for the proposed use of all funds and the amount of all valuation tax levies for the following districts as available at Kiowa County Clerk's Office and will be a public hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of 2015 All Valorem Tax levies for the maximum limits of the 2015 Proposed Estimated Tax Rate is shown in the following table on the first assessed valuation.

FUNCTION	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2015 All Valorem Tax
General	3,922,173	12.25%	4,424,408	14.13%	4,512,472	14.28%
Debt Service	152,312		225,071		225,000	
Road & Bridge	1,788,758	58.05%	2,310,071	77.38%	2,026,077	68.20%
Sanitary	161,272	5.28%	124,038	4.24%	212,115	7.12%
County Health	231,345	7.54%	225,133	7.47%	196,970	6.60%
Municipal Ward	188,943	6.09%	229,925	7.72%	226,429	7.60%
Special Busse	80,644	2.64%	45,278	1.54%	177,000	5.90%
Special Road & Bridge	434,718	14.10%	455,378	15.40%	1,709,281	57.12%
Solid Waste	150,756	4.92%	194,570	6.50%	306,255	10.19%
Buildings	30,018	1.00%	37,181	1.26%	103,384	3.47%
Equipment Reserve	31,428	1.03%	1,779	0.06%	103,301	3.47%
Emergency 911 Phone Service	13,550	0.45%	23,064	0.77%	13,550	0.45%
Health Centers	13,031	0.43%	27,103	0.91%	13,550	0.45%
Special Road Attack & Pump			9,289	0.31%	103,810	3.49%
Non-Admitted Funds	11,276					
Un-Admitted Funds	242,227					
Un-Admitted Funds	354,131					
<b>Totals</b>	<b>7,236,911</b>	<b>23.25%</b>	<b>9,401,791</b>	<b>31.26%</b>	<b>12,301,159</b>	<b>40.82%</b>
Less: Transfers	242,025		530,000			
Net Expenditures	7,494,233		9,931,791		12,301,159	
Total Tax Levied	3,669,017		5,870,952		8,000,000	
Assessed Valuation	91,603,912		91,604,642		91,322,318	

FUNCTION	2011		2011		2011	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2011 All Valorem Tax
January	1,242,725	12.25%	1,310,712	12.25%	1,182,759	12.25%
October	2,111,266	21.11%	2,101,713	21.01%	2,076,263	20.76%
Other	1,000,000	10.00%	1,000,000	10.00%	1,000,000	10.00%
Total	4,354,000	43.54%	4,412,425	44.12%	4,258,022	42.58%

FUNCTION	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2015 All Valorem Tax
Road & Bridge District	1,788,758	58.05%	2,310,071	77.38%	2,026,077	68.20%
Less: Transfers						
Net Expenditures	1,788,758	58.05%	2,310,071	77.38%	2,026,077	68.20%
Total Tax Levied	1,788,758	58.05%	2,310,071	77.38%	2,026,077	68.20%
Assessed Valuation	3,081,233		3,081,233		3,081,233	

FUNCTION	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2015 All Valorem Tax
Health Centers District	231,345	7.54%	225,133	7.47%	196,970	6.60%
Less: Transfers						
Net Expenditures	231,345	7.54%	225,133	7.47%	196,970	6.60%
Total Tax Levied	231,345	7.54%	225,133	7.47%	196,970	6.60%
Assessed Valuation	3,081,233		3,081,233		3,081,233	

FUNCTION	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2015 All Valorem Tax
Health Centers District	231,345	7.54%	225,133	7.47%	196,970	6.60%
Less: Transfers						
Net Expenditures	231,345	7.54%	225,133	7.47%	196,970	6.60%
Total Tax Levied	231,345	7.54%	225,133	7.47%	196,970	6.60%
Assessed Valuation	3,081,233		3,081,233		3,081,233	

Kristin Osle  
Clerk

Published in The Kiowa County Signal Wednesday, July 23 and 30, 2014

**Affidavit of Publication**

State of Kansas, **KIOWA County, ss.**

Conrad Easterday, being first duly sworn, deposes and says: That he is 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 daily basis in Kiowa County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of 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.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication there of being made as aforesaid on the 23 day of July, 2014 and subsequent publications being made on the following dates:

*[Signature]*

Conrad Easterday

Publication Manager

Subscribed and sworn to before me, this 23 day of July, 2014.

*[Signature]*

Carol D Bronson

Notary, State of Kansas

My commission expires: April 1, 2018

 **CAROL BRONSON**  
Notary Public - State of Kansas  
My Appt. Expires

Publication cost: