

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 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	4,612,472	3,420,413	
Debt Service	10-113	8	733,560		
Road & Bridge	79-1946	9	2,026,077	985,498	
Appraiser	19-436	10	232,115	162,113	
County Health	65-204	10	496,976	139,884	
Noxious Weed	2-1318	11	226,429	175,625	
Special Bridge	68-1135	11	213,300		
Special Road & Bridge	68-141g	12	2,879,284	799,941	
Solid Waste	65-204	12	208,226	203,485	
Building		13	103,294		
Equipment Reserve		13	203,291		
Emergency 911 Phone Service		14	179,037		
Landfill Closure		14	373,559		
Special Road Mach. & Equip		15	305,930		
		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
<b>Totals</b>		xxxxx	12,793,550	5,886,960	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25	Vote publication required?	No	County Clerk's Use Only 93,313,886 Nov 1, 2014 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

Attest: August, 4 2014  
Kurtie Cole  
County Clerk

Burt Jones  
Ronald Freeman  
James Lee  
Governing Body

CERTIFICATE (2)

		2015 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
<b>Other County</b>						
<u>Special District Funds</u>	<u>K.S.A.</u>					
Rural Fire District	19-3601	19	241,195	151,855		
Haviland Cemetery District	17-1330	20	79,336	73,515		
Hillcrest Cemetery District	17-1330	21	189,986	80,550		
Fairview Cemetery District	17-1330	22	176,528	73,971		
Soldier Creek Cemetery Association District	17-1330	23	52,263	20,386		
<b>TOTALS</b>		xxxxxx	739,308	400,277		0.000

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget	+ \$ <u>5,870,954</u>
2. Debt service levy in 2014 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>5,870,954</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>297,796</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>567,863</u>	
5b. Personal property 2013	- <u>782,196</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 2014:		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>297,796</u>
8. Total estimated valuation July 1, 2014	<u>93,322,033</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>93,024,237</u>
10. Factor for increase (7 divided by 9)		<u>0.00320</u>
11. Amount of increase (10 times 3)		+ \$ <u>18,795</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>5,889,749</u>
13. Debt service levy in this 2015 budget		<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>5,889,749</u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 16)		\$ <u>88,064</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>5,977,813</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.



Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	-	-	-	19-2661
General	Building	-	-	-	19-120
General	Equipment Reserve	-	-	-	19-119
Road and Bridge	Special Road and Bridge	277,100	331,000	-	68-590
Road and Bridge	Special Mach & Equip	-	158,000	130,000	8-145
Road and Bridge	Special Bridge	-	-	-	8-145
Motor Vehicle Operating	General	20,820			8-145
Landfill Closure	Solid Waste	15,000	80,000	-	
	Total	342,920	599,000	160,000	
	Adjustments*				
	Adjusted Totals	342,920	599,000	160,000	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 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, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2009-A - Courthouse	1/15/2009	1/15/2034	4.63	300,000	263,711	1/15	1/15	12,197	8,302		
Series 2009-B - R&B	2/6/2009	2/6/2034	4.50	300,000	263,179	2/6	2/6	11,843	8,394		
Series 2009-C - Jail	6/1/2009	6/1/2034	4.50	300,000	271,211	6/1	6/1	12,205	8,033	11,843	8,395
Series 2010-C - R&B Storage	5/13/2010	5/13/2040	4.00	100,000	94,439	5/13	5/13	3,778	2,007	3,697	2,088
Series 2010-B - Commons	4/20/2010	4/20/2050	4.00	300,000	290,179	4/20	4/20	11,607	3,550	11,465	3,692
<b>Total G.O. Bonds</b>					<b>1,182,719</b>			<b>51,630</b>	<b>30,286</b>	<b>27,005</b>	<b>14,175</b>
<b>Revenue Bonds:</b>											
<b>Series 2010-A</b>											
Hospital Revenue	1/15/2010	12/31/2048	4.00	2,130,200	2,076,263	12/31	12/31	83,051	28,550	81,909	29,692
<b>Total Revenue Bonds</b>					<b>2,076,263</b>			<b>83,051</b>	<b>28,550</b>	<b>81,909</b>	<b>29,692</b>
Other:											
None											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,258,982</b>			<b>134,681</b>	<b>58,836</b>	<b>108,914</b>	<b>43,867</b>

Kiowa County

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
Caterpillar - motorgrader	5/16/2011	60	3.75	194,049	151,088	18,558	18,558
Caterpillar - track loader	2/2/2012	60	3.20	87,151	52,256	18,545	18,545
Caterpillar - Foley motorgrader	8/31/2012	60	3.20	161,397	143,132	11,530	11,530
Caterpillar - Foley motorgrader	8/31/2012	60	3.20	185,694	174,401	17,235	17,235
Caterpillar - truck & trailer	12/19/2012	84	3.20	132,716	119,106	17,856	17,856
Caterpillar - belly dump truck	4/3/2013	84	3.20	49,625	49,625	6,105	6,105
Caterpillar - loader	5/3/2013	84	3.20	192,919	168,721	24,198	24,198
Caterpillar - grader	2/3/2014	84	2.50	241,953			22,207
Caterpillar - M-20	2/3/2014	84	2.50	250,453			23,545
				<b>Totals</b>	<b>858,331</b>	<b>114,027</b>	<b>159,779</b>

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

Kiowa County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	864,917	1,190,198	620,806
Receipts:			
Ad Valorem Tax	3,061,821	3,224,226	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,810		
Motor Vehicle Tax	124,726	106,454	92,838
Recreational Vehicle Tax	1,762	1,962	1,308
16/20M Vehicle Tax	16,606	15,781	15,891
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	41,700	20,000	20,000
Local Alcoholic Liquor			388
Compensating Use Tax			
Local Sales Tax	439,803	235,000	235,000
Interest on Taxes	9,684	10,000	10,000
State Grants		70,000	70,000
Jail inmate contracts	142,255	35,000	35,000
Mortgage Registration Fees	226,836	12,000	
Sheriff Fees	3,607	5,000	5,000
Officers' Fees	34,967	20,000	20,000
Diversion Fees		19,693	19,693
Transfer from Motor Vehicle Operating	20,820		
Employee Benefit Reimbursement		30,000	30,000
Prior year cancelled encumbrances	10,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	11,654	10,000	10,000
Miscellaneous	58,402	40,000	40,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,217,453</b>	<b>3,855,116</b>	<b>605,118</b>
<b>Resources Available:</b>	<b>5,082,370</b>	<b>5,045,314</b>	<b>1,225,924</b>





Kiowa County

2015

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	52,513	66,660	69,660
Contractual	253,623	234,500	235,000
Commodities	15,976	20,000	20,400
Capital Outlay	43,842	50,000	70,000
<b>Total</b>	<b>365,954</b>	<b>371,160</b>	<b>395,060</b>
<b>County Commission</b>			
Salaries	63,045	92,825	95,825
Contractual	78,166	98,500	98,500
Commodities	6,037	19,000	19,000
Capital Outlay	700	10,000	10,000
<b>Total</b>	<b>147,948</b>	<b>220,325</b>	<b>223,325</b>
<b>County Clerk</b>			
Salaries	86,513	92,348	92,348
Contractual	5,222	2,500	2,500
Commodities	3,126	5,000	5,000
Capital Outlay	982	2,000	2,000
<b>Total</b>	<b>95,843</b>	<b>101,848</b>	<b>101,848</b>
<b>County Treasurer</b>			
Salaries	89,736	90,650	93,350
Contractual	4,878	7,900	7,900
Commodities	4,030	6,100	6,100
Capital Outlay			
<b>Total</b>	<b>98,644</b>	<b>104,650</b>	<b>107,350</b>
<b>Register of Deeds</b>			
Salaries	53,599	62,845	66,357
Contractual	7,195	7,900	7,900
Commodities	4,240	3,800	3,800
Capital Outlay		5,000	5,000
<b>Total</b>	<b>65,034</b>	<b>79,545</b>	<b>83,057</b>
<b>Direct Election</b>			
Salaries	8,196	12,941	12,941
Contractual			
Commodities	17,080	28,000	28,000
Capital Outlay			
<b>Total</b>	<b>25,276</b>	<b>40,941</b>	<b>40,941</b>
<b>Commons Media Center</b>			
Salaries			
Contractual	60,000	50,000	45,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>60,000</b>	<b>50,000</b>	<b>45,000</b>
<b>Employee Benefits</b>			
Health Insurance	704,213	970,000	1,018,500
KPERS	212,736	254,000	292,100
FICA	164,706	187,290	187,290
Other	3,183	12,985	12,985
<b>Total</b>	<b>1,084,838</b>	<b>1,424,275</b>	<b>1,510,875</b>
<b>Total - Page 7b</b>	<b>1,943,537</b>	<b>2,392,744</b>	<b>2,507,456</b>

Kiowa County

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Community Center</b>			
Salaries			300
Contractual	14,068	14,000	14,000
Commodities	1,745	2,000	3,000
Capital Outlay	1,017	2,000	3,885
Total	16,830	18,000	21,185
<b>Commons Building</b>			
Salaries			
Contractual	36,498	33,500	37,500
Commodities	3,195	3,000	6,000
Capital Outlay			0
Total	39,693	36,500	43,500
<b>Other Agencies</b>			
Agricultural Extension	109,300	114,300	115,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	18,500	18,488
Historical Records	50,000	40,000	45,000
Total	192,800	187,800	193,488
<b>Other Agencies</b>			
Library	32,370	32,370	75,000
Services for Elderly	50,236	55,118	63,284
Swimming Pool	10,000	10,000	10,000
Economic Development	20,000	20,000	20,000
Total	112,606	117,488	168,284
<b>Other Agencies</b>			
Housing Authority	10,000	0	0
Rural Opportunity Zone	1,500	1,500	1,500
Total	11,500	1,500	1,500
<b>County Attorney</b>			
Salaries	73,547	75,000	76,000
Contractual	2,157	5,150	1,000
Commodities	1,541	4,200	3,780
Capital Outlay	108		2,635
Total	77,353	84,350	83,415
<b>County Attorney - diversion</b>			
Salaries	624		
Contractual	13,376	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		5,000	5,000
Total	14,000	19,693	19,693
<b>Sheriff</b>			
Salaries	577,546	594,294	614,904
Contractual	83,027	48,000	48,000
Commodities	87,051	51,000	51,000
Capital Outlay	29,019	30,000	30,000
Total	776,643	723,294	743,904
<b>Total - Page7c</b>	<b>1,241,425</b>	<b>1,188,625</b>	<b>1,274,969</b>

Kiowa County

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Sheriff - Jail</b>			
Salaries	152,922	180,750	187,980
Contractual	35,676	25,000	26,250
Commodities	62,384	44,100	49,502
Capital Outlay	5,863	4,000	4,000
<b>Total</b>	<b>256,845</b>	<b>253,850</b>	<b>267,732</b>
<b>District Court</b>			
Contractual Services	35,407	71,690	71,000
Commodities	21,926	4,160	5,100
Capital Outlay	23,088	4,500	4,500
<b>Total</b>	<b>80,421</b>	<b>80,350</b>	<b>80,600</b>
<b>Emergency Operations Center</b>			
Salaries	77,093	98,000	98,000
Contractual	11,486	13,000	13,000
Commodities	16,590	10,000	10,000
Capital Outlay	45,590	10,000	10,000
<b>Total</b>	<b>150,759</b>	<b>131,000</b>	<b>131,000</b>
<b>Other Agencies</b>			
Weather Tower	3,345	2,500	2,500
Ambulance	158,340	165,500	165,500
Mental Rehabilitation	2,500	2,500	2,500
Mental Health	25,000	25,000	25,000
<b>Total</b>	<b>189,185</b>	<b>195,500</b>	<b>195,500</b>
<b>Transfers</b>			
Landfill Closure	30,000	30,000	30,000
Solid Waste			0
Building			
Equipment Reserve			
<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>
<b>Total - Page7d</b>	<b>707,210</b>	<b>690,700</b>	<b>704,832</b>

Kiowa County

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	1,943,537	2,392,744	2,507,456
Total - Page 7c	1,241,425	1,188,625	1,274,969
Total - Page 7d	707,210	690,700	704,832
<b>Total Detail Expenditures**</b>	<b>3,892,172</b>	<b>4,272,069</b>	<b>4,487,257</b>

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









Kiowa County

2015

**FUND PAGE - ROAD DETAIL**

Adopted Budget

**Road & Bridge Fund**

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Public Works			
Salaries	617,745	705,000	705,000
Contractual	186,681	150,000	165,000
Commodities	515,709	570,000	570,000
Capital Outlay	189,521	320,000	320,000
Total	1,509,656	1,745,000	1,760,000
Transfers			
Special Road and Bridge	277,100	331,000	
Special Road Machinery & Equipment		158,000	130,000
Special Bridge			0
Total	277,100	489,000	130,000
Equipment			
Salaries			
Contractual			
Commodities			
Capital Outlay		0	100,000
Total	0	0	100,000
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**	1,786,756	2,234,000	1,990,000

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

Kiowa County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Appaiser	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	131,042	127,870	65,935
Receipts:			
Ad Valorem Tax	143,822	166,203	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	647		
Motor Vehicle Tax	6,771	5,057	4,786
Recreational Vehicle Tax	101	93	67
16/20 M Vehicle Tax	819	750	819
Interest on Idle Funds			
Miscellaneous	6,445		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>158,605</b>	<b>172,103</b>	<b>5,672</b>
<b>Resources Available:</b>	<b>289,647</b>	<b>299,973</b>	<b>71,607</b>
Expenditures:			
Personnel Services	67,120	136,480	136,480
Contractual Services	76,509	18,700	18,700
Commodities	13,148	18,000	18,000
Capital Outlay	5,000	19,000	19,000
GIS Personnel Services		25,000	25,000
GIS Capital Outlay		9,000	9,000
Neighborhood Revitalization Rebate		7,858	5,935
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>161,777</b>	<b>234,038</b>	<b>232,115</b>
Unencumbered Cash Balance Dec 31	127,870	65,935	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	226,859	234,038	232,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	232,115
		Tax Required	160,508
Delinquent Comp Rate:		1.0%	1,605
		Amount of 2014 Ad Valorem Tax	162,113

Adopted Budget County Health	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	384,316	435,219	353,725
Receipts:			
Ad Valorem Tax	131,150	139,253	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	553		
Motor Vehicle Tax	5,081	4,614	4,010
Recreational Vehicle Tax	75	85	56
16/20 M Vehicle Tax	651	684	686
State and Federal Aid	7,157		
Licenses and Fees	137,582		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>282,249</b>	<b>144,636</b>	<b>4,752</b>
<b>Resources Available:</b>	<b>666,565</b>	<b>579,855</b>	<b>358,477</b>
Expenditures:			
Personnel Services	114,936	92,000	110,960
Contractual Services	28,529	28,000	27,000
Commodities	87,695	95,000	95,000
Capital Outlay	186	4,546	5,000
Capital Outlay - Commissioners			253,895
Neighborhood Revitalization Rebate		6,584	5,121
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>231,346</b>	<b>226,130</b>	<b>496,976</b>
Unencumbered Cash Balance Dec 31	435,219	353,725	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	334,678	356,130	496,976
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	496,976
		Tax Required	138,499
Delinquent Comp Rate:		1.0%	1,385
		Amount of 2014 Ad Valorem Tax	139,884

Kiowa County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Noxious Weed	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	22,748	49,825	45,750
Receipts:			
Ad Valorem Tax	166,624	199,016	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	675		
Motor Vehicle Tax	5,775	5,861	5,731
Recreational Vehicle Tax	85	108	81
16/20 M Vehicle Tax	732	869	981
Chemical Sales	40,129	20,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>214,020</b>	<b>225,854</b>	<b>6,793</b>
<b>Resources Available:</b>	<b>236,768</b>	<b>275,679</b>	<b>52,543</b>
Expenditures:			
Personnel Services	66,324	66,050	68,000
Contractual Services	32,323	20,870	20,000
Commodities	86,146	133,600	124,000
Capital Outlay	2,150		8,000
Neighborhood Revitalization Rebate		9,409	6,429
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>186,943</b>	<b>229,929</b>	<b>226,429</b>
Unencumbered Cash Balance Dec 31	49,825	45,750	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	219,627	229,929	226,429
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226,429
		Tax Required	173,886
		Delinquent Comp Rate: 1.0%	1,739
		Amount of 2014 Ad Valorem Tax	175,625

**Adopted Budget**

Special Bridge	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	342,646	262,078	213,300
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	76		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Transfer from Road & Bridge	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>76</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>342,722</b>	<b>262,078</b>	<b>213,300</b>
Expenditures:			
Contractual	58,410	48,778	48,778
Commodities	17,287		
Capital Outlay	4,947	0	164,522
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>80,644</b>	<b>48,778</b>	<b>213,300</b>
Unencumbered Cash Balance Dec 31	262,078	213,300	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	293,868	298,778	213,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	213,300
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2014 Ad Valorem Tax	0

Kiowa County

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Special Road & Bridge	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	46,242	72,540	69,712
Receipts:			
Ad Valorem Tax	176,404	514,250	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	606		
Motor Vehicle Tax	4,347	6,202	14,808
Recreational Vehicle Tax	55	114	208
16/20 M Vehicle Tax	750	919	2,535
Transfer from Road and Bridge	277,100	331,000	0
Contract Proceeds			2,000,000
Interest on Idle Funds			
Miscellaneous	1,750		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>461,012</b>	<b>852,485</b>	<b>2,017,551</b>
<b>Resources Available:</b>	<b>507,254</b>	<b>925,025</b>	<b>2,087,263</b>
Expenditures:			
Contractual	70,418	10,000	20,000
Commodities	364,296	815,000	830,000
Capital Outlay		6,000	2,000,000
Neighborhood Revitalization Rebate		24,313	29,284
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>434,714</b>	<b>855,313</b>	<b>2,879,284</b>
Unencumbered Cash Balance Dec 31	72,540	69,712	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	508,781	855,313	2,879,284
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,879,284
Tax Required			792,021
Delinquent Comp Rate: 1.0%			7,920
Amount of 2014 Ad Valorem Tax			799,941

Adopted Budget Solid Waste	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	19,616	6,986	6,756
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
User Fees	77,882	26,000	0
Special Assessments		90,000	0
Transfer from Landfill Closure	15,000	80,000	0
Transfer from General	0	0	0
Prior Year Canceled Encumbrances	51,244		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>144,126</b>	<b>196,000</b>	<b>0</b>
<b>Resources Available:</b>	<b>163,742</b>	<b>202,986</b>	<b>6,756</b>
Expenditures:			
Personnel Services	72,111	97,430	88,000
Contractual Services	29,663	40,000	50,630
Commodities	36,187	40,000	23,000
Capital Outlay	18,795	18,800	39,147
Neighborhood Revitalization Rebate			7,449
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>156,756</b>	<b>196,230</b>	<b>208,226</b>
Unencumbered Cash Balance Dec 31	6,986	6,756	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	196,930	196,230	208,226
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			208,226
Tax Required			201,470
Delinquent Comp Rate: 1.0%			2,015
Amount of 2014 Ad Valorem Tax			203,485

Kiowa County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	170,461	140,445	103,294
Receipts:			
Transfer from General	-	-	-
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>170,461</b>	<b>140,445</b>	<b>103,294</b>
Expenditures:			
Capital Outlay	30,016	37,151	103,294
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>30,016</b>	<b>37,151</b>	<b>103,294</b>
Unencumbered Cash Balance Dec 31	140,445	103,294	0
2013/2014/2015 Budget Authority Amount:	153,310	147,151	103,294

Adopted Budget

Equipment Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	223,420	205,670	203,291
Receipts:			
Proceeds	12,700		
Transfer from General	-	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>12,700</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>236,120</b>	<b>205,670</b>	<b>203,291</b>
Expenditures:			
Capital Outlay - General	28,612	2,379	186,654
Capital Outlay - Ambulance	1,838	0	5,637
Capital Outlay - Road & Bridge		0	11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>30,450</b>	<b>2,379</b>	<b>203,291</b>
Unencumbered Cash Balance Dec 31	205,670	203,291	0
2013/2014/2015 Budget Authority Amount:	192,941	220,854	203,291

Kiowa County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency 911 Phone Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	82,513	119,101	139,037
Receipts:			
Tax Receipts	49,948	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>49,948</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>132,461</b>	<b>159,101</b>	<b>179,037</b>
Expenditures:			
Contractual Services	13,360	20,064	179,037
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>13,360</b>	<b>20,064</b>	<b>179,037</b>
Unencumbered Cash Balance Dec 31	119,101	139,037	0
2013/2014/2015 Budget Authority Amount:	62,449	160,064	179,037

Adopted Budget

Landfill Closure	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	370,222	395,559	343,559
Receipts:			
Transfer from General	30,000	30,000	30,000
Other Landfill Fees	10,337		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>40,337</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>410,559</b>	<b>425,559</b>	<b>373,559</b>
Expenditures:			
Contractual Services		2,000	373,559
Transfer to Solid Waste	15,000	80,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,000</b>	<b>82,000</b>	<b>373,559</b>
Unencumbered Cash Balance Dec 31	395,559	343,559	0
2013/2014/2015 Budget Authority Amount:	387,865	398,357	373,559

Kiowa County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Road Mach. & Equip	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	26,819	26,819	175,930
Receipts:			
Transfer from Road and Bridge	0	158,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>158,000</b>	<b>130,000</b>
<b>Resources Available:</b>	<b>26,819</b>	<b>184,819</b>	<b>305,930</b>
Expenditures:			
Capital Outlay		8,889	305,930
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>8,889</b>	<b>305,930</b>
Unencumbered Cash Balance Dec 31	26,819	175,930	0
2013/2014/2015 Budget Authority Amount:	55,930	178,889	305,930

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	196,930	0	0

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		Prosecuting Attorneys Training		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	6,374	Cash Balance Jan 1	115,630	Cash Balance Jan 1	510,959	Cash Balance Jan 1	284,091	Cash Balance Jan 1	1,010	918,064
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	3,951					State & Federal Aid	67,674	Licenses and Fees	1,864	
Total Receipts	3,951	Total Receipts	0	Total Receipts	0	Total Receipts	67,674	Total Receipts	1,864	73,489
Resources Available:	10,325	Resources Available:	115,630	Resources Available:	510,959	Resources Available:	351,765	Resources Available:	2,874	991,553
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	8,844							Contractual Services	2,432	
Total Expenditures	8,844	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,432	11,276
Cash Balance Dec 31	1,481	Cash Balance Dec 31	115,630	Cash Balance Dec 31	510,959	Cash Balance Dec 31	351,765	Cash Balance Dec 31	442	980,277
										980,277

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



Kiowa County

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2013 is to be shown)*

2015

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecutors' Trust		ROD Technology		Special Law Enforcement Trust		Motor Vehicle Operating		Women, Infants & Children Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	23,294	Cash Balance Jan 1	23,145	Cash Balance Jan 1	10,819	Cash Balance Jan 1	20,820	Cash Balance Jan 1	34,951	113,029
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Licenses and Fees	6,758	Other	6,366	Licenses and Fees	26,516	State and Federal Aid	201,203	
Total Receipts	0	Total Receipts	6,758	Total Receipts	6,366	Total Receipts	26,516	Total Receipts	201,203	240,843
Resources Available:	23,294	Resources Available:	29,903	Resources Available:	17,185	Resources Available:	47,336	Resources Available:	236,154	353,872
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	60	Capital Outlay	7,862	Commodities	16,953	Personnel	4,380	Commodities	195,833	
						Contractual	624			
						Commodities	1,695			
						Transfer to General	20,820			
Total Expenditures	60	Total Expenditures	7,862	Total Expenditures	16,953	Total Expenditures	27,519	Total Expenditures	195,833	248,227
Cash Balance Dec 31	23,234	Cash Balance Dec 31	22,041	Cash Balance Dec 31	232	Cash Balance Dec 31	19,817	Cash Balance Dec 31	40,321	105,645
										105,645

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

Kiowa County

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2013 is to be shown)*

2015

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Worthless Check		Health Insurance								Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	560	Cash Balance Jan 1	248,138	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		248,698
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	65	Premiums	472,358							
		Use of Money and Prop	930							
Total Receipts	65	Total Receipts	473,288	Total Receipts	0	Total Receipts	0	Total Receipts	0	473,353
Resources Available:	625	Resources Available:	721,426	Resources Available:	0	Resources Available:	0	Resources Available:	0	722,051
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	71	Claims Paid	363,950							
Total Expenditures	71	Total Expenditures	363,950	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	364,021
Cash Balance Dec 31	554	Cash Balance Dec 31	357,476	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	358,030 **
										358,030 **

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

Special District Name: Rural Fire District

Name of County: Kiowa County

2015

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2013</b>	<b>Current Year Estimate 2014</b>	<b>Proposed Budget Year 2015</b>
Unencumbered Cash Balance Jan 1	25,792	29,785	87,090
Receipts:			
Ad Valorem Tax	125,219	151,681	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	357		
Motor Vehicle Tax	2,986	2,815	3,037
Recreational Vehicle Tax	47	56	45
16/20M Vehicle Tax	565	628	672
LAVTR			
Slider			
Other	332		
Prior Year Canceled Encumbrances	5,000		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>134,506</b>	<b>155,180</b>	<b>3,754</b>
<b>Resources Available:</b>	<b>160,298</b>	<b>184,965</b>	<b>90,844</b>
Expenditures:			
Personnel Services	35,144	47,000	47,000
Contractual Services	9,037	12,500	13,000
Commodities	15,955	24,500	25,000
Capital Outlay	70,377	11,552	155,000
Neighborhood Revitalization		2,323	1,195
<b>Total Expenditures</b>	<b>130,513</b>	<b>97,875</b>	<b>241,195</b>
Unencumbered Cash Balance Dec 31	29,785	87,090	XXXXXXXXXXXXXXXXXXXX

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		241,195
Tax Required		150,351
Delinquency Computation % Rate	1.000%	1,504
Amount 2014 Ad Valorem Tax		151,855

**ALLOCATION OF MVT AND RVT**

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	151,681	3,037	45	672
		0	0	0
<b>Total</b>	<b>151,681</b>	<b>3,037</b>	<b>45</b>	<b>672</b>

MVT Estimate	3,037
RVT Estimate	45
16/20M Vehicle Estimate	672

2015

Rural Fire District  
Kiowa County

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ <u>151,681</u>
2. Debt service levy in 2014 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>151,681</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>135,450</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>444,083</u>	
5b. Personal property 2013	- <u>581,234</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 2014:		<u>          0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>135,450</u>
8. Total estimated valuation July 1, 2014	<u>81,820,968</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>81,685,518</u>
10. Factor for increase (7 divided by 9)		<u>0.00166</u>
11. Amount of increase (10 times 3)		+ \$ <u>          252</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>151,933</u>
13. Debt Service Levy in this 2015 Budget		<u>          0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>151,933</u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 16)		\$ <u>          2,275</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>154,208</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: Haviland Cemetery District

Name of County: Kiowa County

2015

**FUND PAGE - GENERAL**

**Adopted Budget**

General	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	10,210	9,650	2,078
Receipts:			
Ad Valorem Tax	62,232	62,668	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,932	3,932
Recreational Vehicle Tax		56	56
16/20M Vehicle Tax		483	483
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	307	250	
Memorials	200		
Miscellaneous	287		
Interest on Idle Funds	73		
<b>Total Receipts</b>	<b>63,099</b>	<b>67,389</b>	<b>4,471</b>
<b>Resources Available:</b>	<b>73,309</b>	<b>77,039</b>	<b>6,549</b>
Expenditures:			
Personnel Services	41,567	46,000	48,000
Contractual	4,244	3,000	3,000
Commodities	4,947	6,000	6,000
Capital Outlay	12,901	17,286	20,000
Neighborhood Revitalization		2,675	2,336
<b>Total Expenditures</b>	<b>63,659</b>	<b>74,961</b>	<b>79,336</b>
Unencumbered Cash Balance Dec 31	9,650	2,078	xxxxxxxxxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		79,336
Tax Required		72,787
Delinquency Computation % Rate	1.000%	728
Amount 2014 Ad Valorem Tax		73,515

**ALLOCATION OF MVT AND RVT**

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	62,668	3,421	50	517
		0	0	0
Total	62,668	3,421	50	517

MVT Estimate	3,421
RVT Estimate	50
16/20M Vehicle Estimate	517

Haviland Cemetery District  
Kiowa County

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ <u>62,668</u>
2. Debt service levy in 2014 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>62,668</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>44,136</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>164,096</u>	
5b. Personal property 2013	- <u>206,137</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 2014:		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>44,136</u>
8. Total estimated valuation July 1, 2014	<u>12,030,867</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>11,986,731</u>
10. Factor for increase (7 divided by 9)		<u>0.00368</u>
11. Amount of increase (10 times 3)		+ \$ <u>231</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>62,899</u>
13. Debt Service Levy in this 2015 Budget		<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>62,899</u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 16)		\$ <u>940</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>63,839</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: Hillcrest Cemetery District

Name of County: Kiowa County

2015

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	119,559	92,187	107,180
Receipts:			
Ad Valorem Tax	58,914	82,646	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	91		
Motor Vehicle Tax	1,303	1,122	1,122
Recreational Vehicle Tax	13	16	16
16/20M Vehicle Tax	195	216	216
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots		500	500
Burials		1,000	1,000
Burials, Lots, Interest, Other	6,598		
Interest on Idle Funds		200	200
<b>Total Receipts</b>	<b>67,114</b>	<b>85,700</b>	<b>3,054</b>
<b>Resources Available:</b>	<b>186,673</b>	<b>177,887</b>	<b>110,234</b>
Expenditures:			
Personnel Services	31,760	34,500	37,000
Contractual	8,548	5,800	13,300
Commodities	2,746	11,200	11,025
Capital Outlay	16,432	19,000	22,000
Additional Capital Outlay	35,000	0	106,399
Neighborhood Revitalization		207	262
<b>Total Expenditures</b>	<b>94,486</b>	<b>70,707</b>	<b>189,986</b>
Unencumbered Cash Balance Dec 31	92,187	107,180	xxxxxxxxxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		189,986
Tax Required		79,752
Delinquency Computation % Rate 1.000%		798
Amount 2014 Ad Valorem Tax		80,550

**ALLOCATION OF MVT AND RVT**

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	82,646	1,468	14	212
		0	0	0
Total	82,646	1,468	14	212

MVT Estimate	1,468
RVT Estimate	14
16/20M Vehicle Estimate	212

Hillcrest Cemetery District  
Kiowa County

2015

**Computation to Determine Limit for 2015**

	<u>Amount of Levy</u>
1. Tax levy amount in 2014 budget	+ \$ <u>82,646</u>
2. Debt service levy in 2014 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>82,646</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>139,426</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>38,940</u>	
5b. Personal property 2013	- <u>65,918</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 2014:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>139,426</u>	
8. Total estimated valuation July 1, 2014	<u>25,224,125</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>25,084,699</u>	
10. Factor for increase (7 divided by 9)	<u>0.00556</u>	
11. Amount of increase (10 times 3)	+ \$ <u>459</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>83,105</u>	
13. Debt Service Levy in this 2015 Budget	<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>83,105</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 16)	\$ <u>1,240</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>84,345</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.



Special District Name: Fairview Cemetery District

Name of County: Kiowa County

2015

**FUND PAGE - GENERAL**  
**Adopted Budget**

General	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	67,235	101,570	98,808
Receipts:			
Ad Valorem Tax	92,479	73,971	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	548		
Motor Vehicle Tax	3,847	3,858	3,858
Recreational Vehicle Tax	64	81	81
16/20M Vehicle Tax	494	542	542
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees	6,770		
Lot Sales	35		
Markers and Grave Fees	210		
Other	25		
Interest on Idle Funds	119		
<b>Total Receipts</b>	<b>104,591</b>	<b>78,452</b>	<b>4,481</b>
<b>Resources Available:</b>	<b>171,826</b>	<b>180,022</b>	<b>103,289</b>
Expenditures:			
Personnel Services	32,007	41,500	32,008
Contractual	9,855	10,500	36,963
Commodities	4,930	11,550	5,000
Capital Outlay	13,862	10,421	
Additional Capital Outlay		0	97,077
Neighborhood Revitalization	9,602	7,243	5,480
<b>Total Expenditures</b>	<b>70,256</b>	<b>81,214</b>	<b>176,528</b>
Unencumbered Cash Balance Dec 31	101,570	98,808	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			176,528
Tax Required			73,239
Delinquency Computation % Rate 1.000%			732
Amount 2014 Ad Valorem Tax			73,971

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**ALLOCATION OF MVT AND RVT**

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	73,971	2,643	41	585
		0	0	0
Total	73,971	2,643	41	585

MVT Estimate	2,643
RVT Estimate	41
16/20M Vehicle Estimate	585

2015

Fairview Cemetery District  
Kiowa County

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ <u>73,971</u>
2. Debt service levy in 2014 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>73,971</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>113,094</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>354,497</u>	
5b. Personal property 2013	- <u>496,246</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 2014:	<u>          0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>113,094</u>	
8. Total estimated valuation July 1, 2014	<u>41,027,941</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>40,914,847</u>	
10. Factor for increase (7 divided by 9)	<u>0.00276</u>	
11. Amount of increase (10 times 3)	+ \$ <u>204</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>74,175</u>	
13. Debt Service Levy in this 2015 Budget	<u>          0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>74,175</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 16)	\$ <u>1,110</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>75,285</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: Soldier Creek Cemetery Association District

Name of County: Kiowa County

2015

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2013</b>	<b>Current Year Estimate 2014</b>	<b>Proposed Budget Year 2015</b>
Unencumbered Cash Balance Jan 1	1,603	18,205	31,820
Receipts:			
Ad Valorem Tax	20,125	20,356	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		254	254
Recreational Vehicle Tax		5	5
16/20M Vehicle Tax		0	0
LAVTR			
Slider			
In Lieu of Taxes			
Donations			
Interest on Idle Funds	43		
<b>Total Receipts</b>	<b>20,168</b>	<b>20,615</b>	<b>259</b>
<b>Resources Available:</b>	<b>21,771</b>	<b>38,820</b>	<b>32,079</b>
Expenditures:			
Personnel Services		1,000	10,000
Contractual	3,100	5,000	5,000
Commodities	466	1,000	5,000
Capital Outlay		0	32,263
Neighborhood Revitalization			
<b>Total Expenditures</b>	<b>3,566</b>	<b>7,000</b>	<b>52,263</b>
Unencumbered Cash Balance Dec 31	18,205	31,820	xxxxxxxxxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		52,263
Tax Required		20,184
Delinquency Computation % Rate 1.000%		202
Amount 2014 Ad Valorem Tax		20,386

**ALLOCATION OF MVT AND RVT**

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	20,356	200	1	71
		0	0	0
<b>Total</b>	<b>20,356</b>	<b>200</b>	<b>1</b>	<b>71</b>

MVT Estimate	200
RVT Estimate	1
16/20M Vehicle Estimate	71

Soldier Creek Cemetery Association District  
Kiowa County

**Computation to Determine Limit for 2015**

	<u>Amount of Levy</u>
1. Tax levy amount in 2014 budget	+ \$ <u>20,356</u>
2. Debt service levy in 2014 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>20,356</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>0</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>2,807</u>	
5b. Personal property 2013	- <u>3,088</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 2014:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>	
8. Total estimated valuation July 1, 2014	<u>6,222,709</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>6,222,709</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>20,356</u>	
13. Debt Service Levy in this 2015 Budget	<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>20,356</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 16)	\$ <u>305</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>20,661</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

NOTICE OF BUDGET HEARING

The governing body of  
**Kiowa County**  
will meet on August 4, 2014, 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 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	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 2014 Ad Valorem Tax	Est. Tax Rate*
General	3,892,172	34.500	4,424,508	34.423	4,612,472	3,420,413	36.652
Debt Service	193,515		726,711		733,560		
Road & Bridge	1,786,756	18.696	2,310,971	17.381	2,026,077	985,498	10.560
Appaiser	161,777	1.638	234,038	1.774	232,115	162,113	1.737
County Health	231,346	1.494	226,130	1.487	496,976	139,884	1.499
Noxious Weed	186,943	1.899	229,929	2.125	226,429	175,625	1.882
Special Bridge	80,644		48,778		213,300		
Special Road & Bridge	434,714	2.010	855,313	5.490	2,879,284	799,941	8.572
Solid Waste	156,756		196,230		208,226	203,485	2.180
Building	30,016		37,151		103,294		
Equipment Reserve	30,450		2,379		203,291		
Emergency 911 Phone Service	13,360		20,064		179,037		
Landfill Closure	15,000		82,000		373,559		
Special Road Mach. & Equip			8,889		305,930		
Non-Budgeted Funds-A	11,276						
Non-Budgeted Funds-B	248,227						
Non-Budgeted Funds-C	364,021						
<b>Totals</b>	<b>7,836,973</b>	<b>60.237</b>	<b>9,403,091</b>	<b>62.680</b>	<b>12,793,550</b>	<b>5,886,960</b>	<b>63.082</b>
Less: Transfers	342,920		599,000		160,000		
Net Expenditure	7,494,053		8,804,091		12,633,550		
Total Tax Levied	5,606,037		5,870,954		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	93,060,912		93,664,642		93,322,033		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	1,246,698	1,211,717	1,182,719
Revenue Bonds	2,130,200	2,103,715	2,076,263
Other	0	0	0
Lease Pur. Princ.	175,491	700,397	858,331
<b>Total</b>	<b>3,552,389</b>	<b>4,015,829</b>	<b>4,117,313</b>

\*Tax rates are expressed in mills

FUND	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 2014 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	130,513	1.558	97,875	1.856	241,195	151,855	1.856
Less: Transfers	-		-		-		
Net Expenditure	130,513		97,875		241,195		
Total Tax Levied	128,121		151,685		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	82,230,278		81,720,029		81,820,968		
Haviland Cemetery District	63,659	5.356	74,961	5.352	79,336	73,515	6.111
Less: Transfers	-		-		-		
Net Expenditure	63,659		74,961		79,336		
Total Tax Levied	58,942		62,668		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,005,662		11,710,338		12,030,867		
Hillcrest Cemetery District	94,486	2.284	70,707	3.193	189,986	80,550	3.193
Less: Transfers	-		-		-		
Net Expenditure	94,486		70,707		189,986		
Total Tax Levied	59,798		82,646		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	26,177,174		25,881,833		25,224,125		
Fairview Cemetery District	70,256	2.245	81,214	1.790	176,528	73,971	1.803
Less: Transfers	-		-		-		
Net Expenditure	70,256		81,214		176,528		
Total Tax Levied	93,115		73,971		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	41,482,072		41,342,424		41,027,941		
Soldier Creek Cemetery Association District	3,566	3.278	7,000	3.276	52,263	20,386	3.276
Less: Transfers	-		-		-		
Net Expenditure	3,566		7,000		52,263		
Total Tax Levied	20,163		20,356		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,150,232		6,214,610		6,222,709		

Kristin Odle  
Clerk

Kiowa County

2015

**2015 Neighborhood Revitalization Rebate**

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	3,293,946	35.297	125,215
Debt Service			
Road & Bridge	949,061	10.170	36,077
Appaiser	156,119	1.673	5,935
County Health	134,712	1.444	5,121
Noxious Weed	169,132	1.812	6,429
Special Bridge			
Special Road & Bridge	770,364	8.255	29,284
Solid Waste	195,961	2.100	7,449
<b>TOTAL</b>	<b>5,669,295</b>	<b>60.750</b>	<b>215,510</b>

2014 July 1 Valuation: 93,322,033

Valuation Factor: 93,322.033

Neighborhood Revitalization Subj to Rebate: 3,547,518

Neighborhood Revitalization factor: 3,547.518

\*\*This information comes from the 2015 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

**Notice of Vote - Haviland Cemetery District, Kiowa County**  
**Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047**

**Total Property Tax Levied**

<b>2014 Budget</b>	\$	<b>62,668</b>
<b>2015 Budget</b>	\$	<b>73,515</b>

**Approved (vote)** \_\_\_\_\_ **to** \_\_\_\_\_