

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 2016; and
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
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Allocation of Vehicle Taxes		3			
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Statement of Indebtedness		5			
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Fund	K.S.A.				
General	79-1946	7	5,063,788	3,160,611	
Debt Service	10-113	8	772,254		
Road & Bridge	68-5,101	9	1,952,648	895,818	
Appraiser	19-436	10	253,645	201,339	
County Health	65-204	10	458,031	139,145	
Noxious Weed	2-1318	11	230,540	171,772	
Special Bridge	68-1135	11	298,779		
Special Road & Bridge	68-141g	12	2,377,408	794,621	
Solid Waste	65-204	12	225,468	106,332	
Building		13	649,674		
Equipment Reserve		13	213,298		
Emergency 911 Phone Service		14	237,041		
Landfill Closure		14	393,022		
Special Road Mach. & Equip.		15	419,010		
Non-Budgeted Funds-A		16			
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Totals		xxxxx	13,544,606	5,469,639	
Budget Summary		23			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		24	Vote publication required?	No	

Nov 1, 2015 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 17 2015
Kristi Cooper
 County Clerk

Ronald Freeman Commissioner
Beet Lowrey Commissioner DIST 2
John W. [Signature] Commissioner
 Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>5,886,959</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>5,886,959</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>56,263</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>588,665</u>	
5b. Personal property 2014	- <u>567,863</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>20,802</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>614,688</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>691,753</u>	
8. Total estimated valuation July 1, 2015	<u>84,728,786</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>84,037,033</u>	
10. Factor for increase (7 divided by 9)	<u>0.00823</u>	
11. Amount of increase (10 times 3)		+ \$ <u>48,459</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>5,935,418</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>5,935,418</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>94,191</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>6,029,609</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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.

Kiowa County

2016

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration			
Salaries	51,322	69,660	70,000
Contractual	275,577	235,000	255,000
Commodities	20,619	20,400	20,000
Capital Outlay	12,088	70,000	50,400
Total	359,606	395,060	395,400
County Commission			
Salaries	58,976	95,825	113,483
Contractual	66,288	98,500	98,500
Commodities	4,205	19,000	19,000
Capital Outlay	700	10,000	10,000
Total	130,169	223,325	240,983
County Clerk			
Salaries	85,647	92,348	97,173
Contractual	2,911	2,500	2,500
Commodities	5,206	5,000	5,000
Capital Outlay	723	2,000	2,000
Total	94,487	101,848	106,673
County Treasurer			
Salaries	93,042	93,350	103,497
Contractual	3,183	7,900	7,900
Commodities	4,844	6,100	6,100
Capital Outlay			
Total	101,069	107,350	117,497
Register of Deeds			
Salaries	60,195	66,357	74,145
Contractual	14,522	7,900	7,900
Commodities	4,176	3,800	3,800
Capital Outlay		5,000	5,000
Total	78,893	83,057	90,845
Direct Election			
Salaries	10,662	12,941	12,941
Contractual			
Commodities	26,010	28,000	28,000
Capital Outlay			
Total	36,672	40,941	40,941
Commons Media Center			
Salaries			
Contractual	50,000	45,000	40,000
Commodities			
Capital Outlay			
Total	50,000	45,000	40,000
Employee Benefits			
Health Insurance	764,583	1,018,500	1,381,006
KPERS	247,533	292,100	321,310
FICA	189,345	187,290	200,876
Other	5,698	12,985	12,985
Total	1,207,159	1,510,875	1,916,177
Total - Page 7b	2,058,055	2,507,456	2,948,516

Kiowa County

2016

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Community Center			
Salaries		300	300
Contractual	11,572	14,000	14,000
Commodities	2,582	3,000	3,000
Capital Outlay	995	3,885	3,885
Total	15,149	21,185	21,185
Commons Building			
Salaries			
Contractual	34,766	37,500	37,500
Commodities	2,792	6,000	5,000
Capital Outlay			1,000
Total	37,558	43,500	43,500
Other Agencies			
Agricultural Extension	114,300	115,000	115,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	18,488	18,488
Historical Records/Museum	40,000	45,000	35,000
Total	187,800	193,488	183,488
Other Agencies			
Library	32,370	75,000	75,000
Services for Elderly	55,118	63,284	63,284
Swimming Pool	10,000	10,000	10,000
Economic Development	20,000	20,000	10,000
Total	117,488	168,284	158,284
Other Agencies			
Rural Opportunity Zone	1,500	1,500	6,500
CASA			500
Total	1,500	1,500	7,000
County Attorney			
Salaries	69,745	76,000	77,000
Contractual	7,706	1,000	1,000
Commodities		3,780	3,780
Capital Outlay		2,635	2,635
Total	77,451	83,415	84,415
County Attorney - Diversion			
Salaries			
Contractual	10,884	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		5,000	5,000
Total	10,884	19,693	19,693
Sheriff			
Salaries	736,609	614,904	643,660
Contractual	95,943	48,000	48,000
Commodities	77,707	51,000	51,000
Capital Outlay	19,029	30,000	30,000
Total	929,288	743,904	772,660
Total - Page7c	1,377,118	1,274,969	1,290,225

Kiowa County

2016

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Sheriff - Jail			
Salaries	161,184	187,980	187,980
Contractual	20,360	26,250	49,502
Commodities	92,054	49,502	26,250
Capital Outlay	3,440	4,000	4,000
Total	277,038	267,732	267,732
District Court			
Salaries			
Contractual	25,623	71,000	65,400
Commodities	20,765	5,100	5,100
Capital Outlay	32,416	4,500	4,500
Total	78,804	80,600	75,000
Emergency Operations Center			
Salaries			
Contractual	86,574	98,000	113,300
Commodities	10,421	13,000	13,000
Capital Outlay	5,177	10,000	10,000
Capital Outlay	23,730	10,000	10,000
Total	125,902	131,000	146,300
Other Agencies			
Weather Tower			
Ambulance	3,650	2,500	4,000
Ambulance	165,500	165,500	165,500
Mental Rehabilitation	2,500	2,500	2,500
Mental Health	25,000	25,000	25,000
Total	196,650	195,500	197,000
Transfers			
Landfill Closure			
Solid Waste	30,000	30,000	30,000
Building			
Equipment Reserve			
Total	30,000	30,000	30,000
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 - Page 7d	708,394	704,832	716,032

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Kiowa County

2016

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	2,058,055	2,507,456	2,948,516
Total - Page 7c	1,377,118	1,274,969	1,290,225
Total - Page 7d	708,394	704,832	716,032
Total Detail Expenditures**	4,143,567	4,487,257	4,954,773

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

Kiowa County

2016

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Public Works			
Salaries	695,891	705,000	705,000
Contractual	158,604	165,000	165,000
Commodities	416,417	555,000	570,000
Capital Outlay	187,555	320,000	320,000
Total	1,458,467	1,745,000	1,760,000
Transfers			
Special Road and Bridge	331,000		
Special Road Machinery and Equipment	131,000	130,000	100,000
Special Bridge			61,750
Total	462,000	130,000	161,750
Equipment			
Salaries			
Contractual			
Commodities			
Capital Outlay		100,000	
Total	0	100,000	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,920,467	1,975,000	1,921,750

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

Kiowa County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	127,870	112,265	47,935
Receipts:			
Ad Valorem Tax	159,458	162,113	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	863		
Motor Vehicle Tax	7,164	4,786	4,766
Recreational Vehicle Tax		67	72
16/20 M Vehicle Tax		819	946
Commercial Vehicle Tax			580
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous	2,345		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	169,830	167,785	6,364
Resources Available:	297,700	280,050	54,299
Expenditures:			
Personnel Services	95,356	136,480	157,000
Contractual Services	51,417	18,700	18,700
Commodities	8,928	18,000	18,000
Capital Outlay	29,734	19,000	19,000
GIS Personnel Services		25,000	25,000
GIS Capital Outlay		9,000	9,000
Neighborhood Revitalization Rebate		5,935	6,945
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	185,435	232,115	253,645
Unencumbered Cash Balance Dec 31	112,265	47,935	xxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	234,038	232,115	253,645
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	253,645
		Tax Required	199,346
		Delinquent Comp Rate: 1.0%	1,993
		Amount of 2015 Ad Valorem Tax	201,339

Adopted Budget County Health	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	435,219	413,218	314,773
Receipts:			
Ad Valorem Tax	132,203	139,884	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	732		
Motor Vehicle Tax	6,226	4,010	4,113
Recreational Vehicle Tax		56	62
16/20 M Vehicle Tax		686	816
Commercial Vehicle Tax			500
Watercraft Tax			0
State and Federal Aid	13,881		
Licenses and Fees	105,503		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	258,545	144,636	5,491
Resources Available:	693,764	557,854	320,264
Expenditures:			
Personnel Services	149,228	110,960	112,000
Contractual Services	30,371	27,000	28,000
Commodities	71,556	95,000	95,000
Capital Outlay	29,391	5,000	54,000
Capital Outlay - Commissioners		0	104,232
Rent/Overhead			60,000
Neighborhood Revitalization Rebate		5,121	4,799
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	280,546	243,081	458,031
Unencumbered Cash Balance Dec 31	413,218	314,773	xxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	356,130	496,976	458,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	458,031
		Tax Required	137,767
		Delinquent Comp Rate: 1.0%	1,378
		Amount of 2015 Ad Valorem Tax	139,145

Kiowa County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	49,825	97,586	53,575
Receipts:			
Ad Valorem Tax	188,934	175,625	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	943		
Motor Vehicle Tax	7,601	5,731	5,163
Recreational Vehicle Tax		81	78
16/20 M Vehicle Tax		981	1,025
Commercial Vehicle Tax			628
Watercraft Tax			0
Chemical Sales	39,423		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	236,901	182,418	6,894
Resources Available:	286,726	280,004	60,469
Expenditures:			
Personnel Services	77,057	68,000	74,615
Contractual Services	38,187	20,000	20,000
Commodities	73,666	124,000	124,000
Capital Outlay	230	8,000	6,000
Neighborhood Revitalization Rebate		6,429	5,925
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	189,140	226,429	230,540
Unencumbered Cash Balance Dec 31	97,586	53,575	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	229,929	226,429	230,540
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		230,540
	Tax Required		170,071
Delinquent Comp Rate:	1.0%		1,701
Amount of 2015 Ad Valorem Tax			171,772

Adopted Budget

Special Bridge	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	262,078	245,807	237,029
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Road and Bridge			61,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	12	0	61,750
Resources Available:	262,090	245,807	298,779
Expenditures:			
Contractual	5,797	8,778	88,778
Commodities	10,486		
Capital Outlay		0	210,001
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,283	8,778	298,779
Unencumbered Cash Balance Dec 31	245,807	237,029	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	298,778	213,300	298,779
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		298,779
	Tax Required		0
Delinquent Comp Rate:	1.0%		0
Amount of 2015 Ad Valorem Tax			0

Kiowa County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road & Bridge	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	72,540	1,421,043	1,559,251
Receipts:			
Ad Valorem Tax	488,215	799,941	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,533		
Motor Vehicle Tax	7,965	14,808	23,518
Recreational Vehicle Tax		208	357
16/20 M Vehicle Tax		2,535	4,667
Commercial Vehicle Tax			2,862
Watercraft Tax			0
Transfer from Road and Bridge	331,000	0	0
Contract Proceeds	1,183,185	0	
Interest on Idle Funds			
Miscellaneous	254		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,012,152	817,492	31,404
Resources Available:	2,084,692	2,238,535	1,590,655
Expenditures:			
Contractual	26,146	20,000	20,000
Commodities	637,503	630,000	830,000
Capital Outlay		0	1,500,000
Neighborhood Revitalization Rebate		29,284	27,408
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	663,649	679,284	2,377,408
Unencumbered Cash Balance Dec 31	1,421,043	1,559,251	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	855,313	2,879,284	2,377,408
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,377,408
Tax Required			786,753
Delinquent Comp Rate: 1.0%			7,868
Amount of 2015 Ad Valorem Tax			794,621

Adopted Budget Solid Waste	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,986	36,942	62,201
Receipts:			
Ad Valorem Tax		203,485	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			5,982
Recreational Vehicle Tax			91
16/20 M Vehicle Tax			1,187
Commercial Vehicle Tax			728
Watercraft Tax			0
User Fees	51,510	15,000	25,000
Special Assessments	57,336	15,000	25,000
Transfer from Landfill Closure	80,000	0	0
Transfer from General			
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	188,846	233,485	57,988
Resources Available:	195,832	270,427	120,189
Expenditures:			
Personnel Services	84,061	88,000	88,000
Contractual Services	49,572	50,630	40,000
Commodities	25,257	23,000	35,000
Capital Outlay		39,147	18,800
Transfer to Landfill Closure			40,000
Neighborhood Revitalization Rebate		7,449	3,668
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	158,890	208,226	225,468
Unencumbered Cash Balance Dec 31	36,942	62,201	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	196,230	208,226	225,468
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			225,468
Tax Required			105,279
Delinquent Comp Rate: 1.0%			1,053
Amount of 2015 Ad Valorem Tax			106,332

Kiowa County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	140,445	147,009	138,715
Receipts:			
Transfer from General			
Other	18,326		
LTR funds			510,959
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,326	0	510,959
Resources Available:	158,771	147,009	649,674
Expenditures:			
Capital Outlay	11,762	8,294	649,674
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,762	8,294	649,674
Unencumbered Cash Balance Dec 31	147,009	138,715	0
2014/2015/2016 Budget Authority Amount:	147,151	103,294	649,674

Adopted Budget

Equipment Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	205,670	216,298	213,298
Receipts:			
Proceeds	65,870		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,870	0	0
Resources Available:	271,540	216,298	213,298
Expenditures:			
Capital Outlay - General	55,242	3,000	196,661
Capital Outlay - Ambulance		0	5,637
Capital Outlay - Road & Bridge		0	11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,242	3,000	213,298
Unencumbered Cash Balance Dec 31	216,298	213,298	0
2014/2015/2016 Budget Authority Amount:	220,854	203,291	213,298

Kiowa County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	119,101	161,041	197,041
Receipts:			
Tax Receipts	50,020	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,020	40,000	40,000
Resources Available:	169,121	201,041	237,041
Expenditures:			
Contractual Services	8,080	4,000	237,041
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,080	4,000	237,041
Unencumbered Cash Balance Dec 31	161,041	197,041	0
2014/2015/2016 Budget Authority Amount:	160,064	179,037	237,041

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	395,559	323,022	323,022
Receipts:			
Transfer from General	30,000	30,000	30,000
Transfer from Solid Waste			40,000
Other Landfill Fees	9,696		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	39,696	30,000	70,000
Resources Available:	435,255	353,022	393,022
Expenditures:			
Contractual Services	32,233	30,000	393,022
Transfer to Solid Waste	80,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	112,233	30,000	393,022
Unencumbered Cash Balance Dec 31	323,022	323,022	0
2014/2015/2016 Budget Authority Amount:	398,357	373,559	393,022

Kiowa County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road Mach. & Equip.	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	26,819	194,010	319,010
Receipts:			
Transfer from Road & Bridge	131,000	130,000	100,000
Other	41,510		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	172,510	130,000	100,000
Resources Available:	199,329	324,010	419,010
Expenditures:			
Capital Outlay	5,319	5,000	419,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,319	5,000	419,010
Unencumbered Cash Balance Dec 31	194,010	319,010	0
2014/2015/2016 Budget Authority Amount:	178,889	305,930	419,010

Adopted Budget

	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

Special District Name: Rural Fire District

Name of County: Kiowa County

2016

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	29,785	57,757	117,171
Receipts:			
Ad Valorem Tax	149,741	151,855	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	445		
Motor Vehicle Tax	4,109	3,037	3,086
Recreational Vehicle Tax		45	53
16/20M Vehicle Tax		672	964
Commercial Vehicle Tax			414
Watercraft Tax			0
LAVTR			
Slider			
Other			
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Total Receipts	154,295	155,609	4,517
Resources Available:	184,080	213,366	121,688
Expenditures:			
Personnel Services	33,884	47,000	47,000
Contractual Services	18,968	13,000	13,000
Commodities	11,913	25,000	25,000
Capital Outlay	61,558	10,000	188,453
Neighborhood Revitalization		1,195	1,205
Total Expenditures	126,323	96,195	274,658
Unencumbered Cash Balance Dec 31	57,757	117,171	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			274,658
Tax Required			152,970
Delinquency Computation % Rate			1.000%
Amount 2015 Ad Valorem Tax			154,500

ALLOCATION OF MVT AND RVT

2015 Budgeted Fund Names	Budget Tax Levy Amounts for 2015	Allocation for Year 2016				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	151,855	3,086	53	964	414	0
		0	0	0	0	0
Total	151,855	3,086	53	964	414	0

MVT Estimate	3,086
RVT Estimate	53
16/20M Vehicle Estimate	964
Commercial Veh Es	414
Watercraft Estimate	

Rural Fire District
Kiowa County

2016

Computation to Determine Limit for 2016

	<u>Amount of Levy</u>
1. Tax levy amount in 2015 budget	+ \$ <u>151,855</u>
2. Debt service levy in 2015 budget	- \$ <u> </u>
3. Tax levy excluding debt service	\$ <u>151,855</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>44,613</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>469,268</u>	
5b. Personal property 2014	- <u>444,083</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>25,185</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>37,284</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>107,082</u>	
8. Total estimated valuation July 1, 2015	<u>73,361,998</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>73,254,916</u>	
10. Factor for increase (7 divided by 9)	<u>0.00146</u>	
11. Amount of increase (10 times 3)		+ \$ <u>222</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>152,077</u>
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>152,077</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>2,430</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>154,507</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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

2016

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	9,650	25,246	23,896
Receipts:			
Ad Valorem Tax	59,513	73,515	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	432		
Motor Vehicle Tax	3,906	3,932	3,862
Recreational Vehicle Tax	41	56	33
16/20M Vehicle Tax	515	483	593
Commercial Vehicle Tax	410		386
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	113		
Memorials	100		
Miscellaneous	136		
Interest on Idle Funds	21		
Total Receipts	65,187	77,986	4,874
Resources Available:	74,837	103,232	28,770
Expenditures:			
Personnel Services	40,887	48,000	48,000
Contractual	4,659	3,000	3,000
Commodities	4,045	6,000	6,000
Capital Outlay		20,000	44,220
Neighborhood Revitalization		2,336	1,634
Total Expenditures	49,591	79,336	102,854
Unencumbered Cash Balance Dec 31	25,246	23,896	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			102,854
Tax Required			74,084
Delinquency Computation % Rate			1.000% 741
Amount 2015 Ad Valorem Tax			74,825

ALLOCATION OF MVT AND RVT

2015 Budgeted Fund Names	Budget Tax Levy Amounts for 2015	Allocation for Year 2016				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	73,515	3,862	33	593	386	0
		0	0	0	0	0
Total	73,515	3,862	33	593	386	0

MVT Estimate	3,862
RVT Estimate	33
16/20M Vehicle Estimate	593
Commercial Veh Estimate	386
Watercraft Estimate	

Haviland Cemetery District
Kiowa County

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Tax levy amount in 2015 budget	+ \$ <u>73,515</u>
2. Debt service levy in 2015 budget	- \$ <u> </u>
3. Tax levy excluding debt service	\$ <u>73,515</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>17,839</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>171,593</u>	
5b. Personal property 2014	- <u>164,096</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>7,497</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:		<u> </u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>25,336</u>
8. Total estimated valuation July 1, 2015	<u>13,062,582</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>13,037,246</u>
10. Factor for increase (7 divided by 9)		<u>0.00194</u>
11. Amount of increase (10 times 3)		+ \$ <u>143</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>73,658</u>
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>73,658</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,176</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>74,834</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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

2016

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	92,187	123,741	123,758
Receipts:			
Ad Valorem Tax	82,166	80,550	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	301		
Motor Vehicle Tax	1,338	1,122	1,616
Recreational Vehicle Tax	11	16	16
16/20M Vehicle Tax	213	216	287
Commercial Vehicle Tax	125		148
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	500	500	500
Burials	1,000	1,000	500
Burials, Lots, Interest, Other			
Interest on Idle Funds	200	200	450
Total Receipts	85,854	83,604	3,517
Resources Available:	178,041	207,345	127,275
Expenditures:			
Personnel Services	38,809	37,000	38,800
Contractual	15,491	13,300	22,000
Commodities		11,025	12,700
Capital Outlay		22,000	8,200
Additional Capital Outlay		0	120,000
Neighborhood Revitalization		262	635
Total Expenditures	54,300	83,587	202,335
Unencumbered Cash Balance Dec 31	123,741	123,758	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			202,335
Tax Required			75,060
Delinquency Computation % Rate			1.000%
Amount 2015 Ad Valorem Tax			75,811

ALLOCATION OF MVT AND RVT

2015 Budgeted Fund Names	Budget Tax Levy Amounts for 2015	Allocation for Year 2016				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	80,550	1,616	16	287	148	0
0		0	0	0	0	0
Total	80,550	1,616	16	287	148	0

MVT Estimate	1,616
RVT Estimate	16
16/20M Vehicle Estimate	287
Commercial Veh Es	148
Watercraft Estimate	

Hillcrest Cemetery District
Kiowa County

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Tax levy amount in 2015 budget	+ \$ <u>80,550</u>
2. Debt service levy in 2015 budget	- \$ <u> </u>
3. Tax levy excluding debt service	\$ <u>80,550</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>3,454</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>43,263</u>	
5b. Personal property 2014	- <u>38,940</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>4,323</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:		<u> </u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>7,777</u>
8. Total estimated valuation July 1, 2015	<u>22,744,385</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>22,736,608</u>
10. Factor for increase (7 divided by 9)		<u>0.00034</u>
11. Amount of increase (10 times 3)		+ \$ <u>28</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>80,578</u>
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>80,578</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,289</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>81,867</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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

2016

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	101,570	128,513	127,514
Receipts:			
Ad Valorem Tax	67,386	73,971	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	208		
Motor Vehicle Tax	3,906	3,858	2,664
Recreational Vehicle Tax	41	81	53
16/20M Vehicle Tax	515	542	522
Commercial Vehicle Tax	410		395
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees	3,495		
Lot Sales	210		
Markers and Grave Fees	65		
Other	325		
Interest on Idle Funds	139		
Total Receipts	76,700	78,452	3,634
Resources Available:	178,270	206,965	131,148
Expenditures:			
Personnel Services	33,421	32,008	32,008
Contractual	10,573	36,963	36,963
Commodities	5,763	5,000	5,000
Capital Outlay			
Additional Capital Outlay		0	124,574
Neighborhood Revitalization		5,480	4,600
Total Expenditures	49,757	79,451	203,145
Unencumbered Cash Balance Dec 31	128,513	127,514	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			203,145
Tax Required			71,997
Delinquency Computation % Rate			1.000%
Amount 2015 Ad Valorem Tax			720
			72,717

ALLOCATION OF MVT AND RVT

2015 Budgeted Fund Names	Budget Tax Levy Amounts for 2015	Allocation for Year 2016				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	73,971	2,664	53	522	395	0
		0	0	0	0	0
Total	73,971	2,664	53	522	395	0

MVT Estimate	2,664
RVT Estimate	53
16/20M Vehicle Estimate	522
Commercial Veh Es	395
Watercraft Estimate	

Fairview Cemetery District
Kiowa County

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Tax levy amount in 2015 budget	+ \$ <u>73,971</u>
2. Debt service levy in 2015 budget	- \$ <u> </u>
3. Tax levy excluding debt service	\$ <u>73,971</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>34,970</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>359,226</u>	
5b. Personal property 2014	- <u>354,497</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>4,729</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>720,404</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>760,103</u>	
8. Total estimated valuation July 1, 2015	<u>36,358,561</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>35,598,458</u>	
10. Factor for increase (7 divided by 9)	<u>0.02135</u>	
11. Amount of increase (10 times 3)		+ \$ <u>1,579</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>75,550</u>
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>75,550</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,184</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>76,734</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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 17, 2015 at 9:00 AM at Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Kiowa County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	4,143,567	34.423	4,612,472	36.654	5,063,788	3,160,611	37.303
Debt Service	683,632		243,125		772,254		
Road & Bridge	1,920,467	17.381	2,011,077	10.561	1,952,648	895,818	10.573
Appraiser	185,435	1.774	232,115	1.737	253,645	201,339	2.376
County Health	280,546	1.487	243,081	1.499	458,031	139,145	1.642
Noxious Weed	189,140	2.125	226,429	1.882	230,540	171,772	2.027
Special Bridge	16,283		8,778		298,779		
Special Road & Bridge	663,649	5.490	679,284	8.572	2,377,408	794,621	9.378
Solid Waste	158,890		208,226	2.181	225,468	106,332	1.255
Building	11,762		8,294		649,674		
Equipment Reserve	55,242		3,000		213,298		
Emergency 911 Phone Service	8,080		4,000		237,041		
Landfill Closure	112,233		30,000		393,022		
Special Road Mach. & Equip.	5,319		5,000		419,010		
Non-Budgeted Funds-A	8,432						
Non-Budgeted Funds-B	257,596						
Non-Budgeted Funds-C	563,771						
Totals	9,264,044	62.680	8,514,881	63.086	13,544,606	5,469,639	64.554
Less: Transfers	591,817		160,000		231,750		
Net Expenditure	8,672,227		8,354,881		13,312,856		
Total Tax Levied	5,870,954		5,886,959		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	93,664,642		93,313,886		84,728,786		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	1,211,717	1,182,719	642,239
Revenue Bonds	2,103,715	2,076,263	2,047,714
Other	0	0	0
Lease Pur. Princ.	700,397	858,331	1,386,215
Total	4,015,829	4,117,313	4,076,168

*Tax rates are expressed in mills

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	126,323	1.856	96,195	1.856	274,658	154,500	2.106
Less: Transfers							
Net Expenditure	126,323		96,195		274,658		
Total Tax Levied	151,685		151,855		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	81,720,029		81,819,386		73,361,998		
Haviland Cemetery District	49,591	5.352	79,336	6.116	102,854	74,825	5.728
Less: Transfers							
Net Expenditure	49,591		79,336		102,854		
Total Tax Levied	62,668		73,515		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,710,338		12,020,800		13,062,582		
Hillcrest Cemetery District	54,300	3.193	83,587	3.194	202,335	75,811	3.333
Less: Transfers							
Net Expenditure	54,300		83,587		202,335		
Total Tax Levied	82,646		80,550		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	25,881,833		25,220,791		22,744,385		
Fairview Cemetery District	49,757	1.790	76,451	1.798	203,151	72,717	2.000
Less: Transfers							
Net Expenditure	49,757		76,451		203,151		
Total Tax Levied	73,971		73,971		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	41,342,424		41,033,306		36,358,561		

Kristi Cooper
Clerk

