

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 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,637,434	1,555,537	19.118
Debt Service	10-113	8	299,734		
Road & Bridge	68-5,101	9	2,308,404	1,337,056	116.433
Appraiser	19-436	10	348,935	262,973	3.232
County Health	65-204	10	453,506	137,609	1.692
Noxious Weed	2-1318	11	277,486	219,980	2.704
Special Bridge	68-1135	11	419,500		
Special Road & Bridge	68-141g	12	1,690,000	541,004	6.649
Solid Waste	65-204	12	239,335	217,483	2.673
Sheriff	12-11a01	13	1,871,274	1,828,506	22.473
Ambulance	65-6113	13	170,500	160,258	1.970
Building		14	688,745		
Equipment Reserve		14	401,572		
Emergency 911 Phone Service		15	197,955		
Landfill Closure		15	471,183		
Special Road Mach & Equip		16	466,641		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
<b>Totals</b>		xxxxx	12,942,204	6,260,407	76.944
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25			

County Clerk's Use Only
81,366,473
Nov 1, 2017 Total Assessed Valuation

Election Required? Please review HB2088 Template. No

Assisted by:  
Theresa Dasenbrock, CPA, CFE  
Lewis, Hooper & Dick, LLC  
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*Best Lony*  
*Ronald Freeman*  
*John W. Lee*

Attest: August 14 2017  
*Kimberly Cooper*  
County Clerk



**Computation to Determine Limit for 2018**

**Base Levy**

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	5,846,996
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0
3) Net Tax Levy (Base)	<u>5,846,996</u>

**Percentage Adjustments**

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		81,858
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		562,707
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	9,056,564	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	<u>7,280,356</u>	
Increase in Total Personal Property Valuations (cannot be less than zero)		1,776,208
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		78,872
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		0
10) Total Assessed Value of Adjustments		<u>2,417,787</u>
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		81,366,995
12) Adjustment Percentage (Line 10 Divided by Line 11)	2.97%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		173,741
14) Total Percentage Adjustments		<u>255,599</u>

**Increased Tax Revenues Adjustment**

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	0
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	<u>0</u>
Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget	0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	0

19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		0
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	1,871,274	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	1,045,392	
CPI Adjustment - 1.4%	<u>14,635</u>	
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	<u>1,060,027</u>	811,247
Increased Law Enforcement Expense in 2018 Budget		
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)		
CPI Adjustment - 1.4%	<u>0</u>	
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	<u>0</u>	0
Increased Fire Protection Expense		
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	170,500	
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	170,500	
CPI Adjustment - 1.4%	<u>2,387</u>	
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	<u>172,887</u>	0
Increased Emergency Medical Expense		
<b><u>Total Increased Tax Revenue Adjustment</u></b>		<b><u>811,247</u></b>
 <b><u>Levy on Behalf of Another Political or Governmental Subdivision</u></b>		
24) Library Levy 2018 Budget		0
24a) Recreation Commission Levy 2018 Budget		0
24b) Other Governmental Levy 2018 Budget		0
25) Total Levies on Behalf of Another Political or Governmental Subdivision		<u>0</u>
26) Total Computed Tax Levy		<u><u>6,913,842</u></u>





Kiowa County

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
Series 2010-A											
Hospital Revenue	1/15/2010	12/31/2048	4.00	2,130,200	1,690,717	12/31	12/31	67,629	32,106	66,344	33,390
<b>Total Revenue Bonds</b>					<b>1,690,717</b>			<b>67,629</b>	<b>32,106</b>	<b>66,344</b>	<b>33,390</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>1,690,717</b>			<b>67,629</b>	<b>32,106</b>	<b>66,344</b>	<b>33,390</b>







Kiowa County

2018

**FUND PAGE - GENERAL DETAIL**

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
<b>General and Administrative</b>			
Salaries	58,620	71,500	162,651
Contractual	362,894	273,500	250,000
Commodities	18,950	20,000	21,500
Capital Outlay	39,698	31,500	35,000
<b>Total</b>	<b>480,162</b>	<b>396,500</b>	<b>469,151</b>
<b>County Commission</b>			
Salaries	71,848	113,483	184,724
Contractual	90,143	98,500	98,500
Commodities	6,900	19,000	19,000
Capital Outlay	700	10,000	10,000
<b>Total</b>	<b>169,591</b>	<b>240,983</b>	<b>312,224</b>
<b>County Clerk</b>			
Salaries	93,291	97,173	193,256
Contractual	6,811	2,500	4,500
Commodities	3,323	5,000	3,000
Capital Outlay		2,000	2,000
<b>Total</b>	<b>103,425</b>	<b>106,673</b>	<b>202,756</b>
<b>County Treasurer</b>			
Salaries	101,396	103,497	207,467
Contractual	4,778	7,900	6,900
Commodities	4,883	6,100	6,100
Capital Outlay			
<b>Total</b>	<b>111,057</b>	<b>117,497</b>	<b>220,467</b>
<b>Register of Deeds</b>			
Salaries	64,855	74,145	126,534
Contractual	6,557	7,900	7,900
Commodities	4,405	3,800	4,400
Capital Outlay		5,000	0
<b>Total</b>	<b>75,817</b>	<b>90,845</b>	<b>138,834</b>
<b>Direct Election</b>			
Salaries	9,368	12,941	13,588
Contractual			
Commodities	29,498	21,059	21,059
Capital Outlay		12,000	12,000
<b>Total</b>	<b>38,866</b>	<b>46,000</b>	<b>46,647</b>
<b>Commons Media Center</b>			
Salaries			
Contractual	40,000	35,000	35,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>40,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Employee Benefits</b>			
Health Insurance / Contingency	1,097,291	1,417,494	217,385
KPERS	280,771	353,441	
FICA	179,558	200,876	
Other	23,405	12,985	
<b>Total</b>	<b>1,581,025</b>	<b>1,984,796</b>	<b>217,385</b>
<b>Total - Page 7b</b>	<b>2,599,943</b>	<b>3,018,294</b>	<b>1,642,464</b>

Kiowa County

2018

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
<b>Community Center</b>			
Salaries		300	300
Contractual	9,346	14,000	14,000
Commodities	700	3,000	3,000
Capital Outlay	1,155	3,885	3,885
<b>Total</b>	<b>11,201</b>	<b>21,185</b>	<b>21,185</b>
<b>Commons Building</b>			
Salaries			
Contractual	38,321	37,500	40,000
Commodities	2,530	4,000	4,000
Capital Outlay	677	2,000	2,000
<b>Total</b>	<b>41,528</b>	<b>43,500</b>	<b>46,000</b>
<b>Other Agencies</b>			
Agricultural Extension	115,000	115,000	120,000
Conservation District	15,000	15,000	15,000
County Fair	18,488	18,500	19,425
Historical Records	35,000	35,000	30,000
<b>Total</b>	<b>183,488</b>	<b>183,500</b>	<b>184,425</b>
<b>Other Agencies</b>			
Library	75,000	75,000	75,000
Services for Elderly	63,284	63,284	68,000
Swimming Pool	10,000	10,000	10,000
Economic Development	10,000		
<b>Total</b>	<b>158,284</b>	<b>148,284</b>	<b>153,000</b>
<b>Other Agencies</b>			
Rural Opportunity Zone	3,000		
CASA		500	500
Economic Development Incentives		10,000	10,000
<b>Total</b>	<b>3,000</b>	<b>10,500</b>	<b>10,500</b>
<b>County Attorney</b>			
Salaries	84,843	77,000	142,211
Contractual	900	1,000	1,500
Commodities		3,780	1,355
Capital Outlay		2,635	2,635
<b>Total</b>	<b>85,743</b>	<b>84,415</b>	<b>147,701</b>
<b>County Attorney - Diversion</b>			
Salaries			
Contractual	14,664	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		5,000	30,000
<b>Total</b>	<b>14,664</b>	<b>19,693</b>	<b>44,693</b>
<b>Sheriff</b>			
Salaries	515,526		
Contractual	65,795		
Commodities	73,688		
Capital Outlay	48,891		
<b>Total</b>	<b>703,900</b>	<b>0</b>	<b>0</b>
<b>Total - Page7c</b>	<b>1,201,808</b>	<b>511,077</b>	<b>607,504</b>

Kiowa County

2018

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
<b>Sheriff - Jail</b>			
Salaries	181,217		
Contractual	45,461		
Commodities	42,428		
Capital Outlay			
<b>Total</b>	<b>269,106</b>	<b>0</b>	<b>0</b>
<b>District Court</b>			
Salaries			
Contractual	64,433	66,400	66,400
Commodities	15,328	4,100	4,100
Capital Outlay	3,390	4,500	4,500
<b>Total</b>	<b>83,151</b>	<b>75,000</b>	<b>75,000</b>
<b>Emergency Operations Center</b>			
Salaries	95,314	113,300	196,416
Contractual	12,335	13,000	13,000
Commodities	8,587	10,000	7,500
Capital Outlay	5,246	10,000	7,800
<b>Total</b>	<b>121,482</b>	<b>146,300</b>	<b>224,716</b>
<b>Other Agencies</b>			
Weather Tower	6,764	5,000	5,000
Ambulance	150,027		
Mental Rehabilitation	2,500	2,500	2,750
Mental Health	25,000	25,000	25,000
<b>Total</b>	<b>184,291</b>	<b>32,500</b>	<b>32,750</b>
<b>Transfers</b>			
Landfill Closure	30,000	30,000	30,000
Building			
Building (Courthouse General)		25,000	25,000
Equipment Reserve	80,473		
<b>Total</b>	<b>110,473</b>	<b>55,000</b>	<b>55,000</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>768,503</b>	<b>308,800</b>	<b>387,466</b>

Kiowa County

2018

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7e	0	0	0

Kiowa County

2018

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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 7f	0	0	0
Total - Page 7b	2,599,943	3,018,294	1,642,464
Total - Page 7c	1,201,808	511,077	607,504
Total - Page 7d	768,503	308,800	387,466
Total - Page 7e	0	0	0
<b>Total Detail Expenditures**</b>	<b>4,570,254</b>	<b>3,838,171</b>	<b>2,637,434</b>

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







Kiowa County

2018

**FUND PAGE - ROAD DETAIL**

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
<b>Public Works</b>			
Salaries	641,556	805,000	1,253,404
Contractual	117,048	165,000	165,000
Commodities	367,541	570,000	550,000
Capital Outlay	219,799	320,000	340,000
<b>Total</b>	<b>1,345,944</b>	<b>1,860,000</b>	<b>2,308,404</b>
<b>Transfers</b>			
Special Road & Bridge			
Special Road Machinery & Equipment	100,000	100,000	
Special Bridge	61,750	176,544	
<b>Total</b>	<b>161,750</b>	<b>276,544</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Detail Expenditures**</b>	<b>1,507,694</b>	<b>2,136,544</b>	<b>2,308,404</b>

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

Kiowa County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	142,566	178,062	89,132
Receipts:			
Ad Valorem Tax	193,314	117,613	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	905		
Motor Vehicle Tax	7,253	7,675	4,671
Recreational Vehicle Tax		112	67
16/20 M Vehicle Tax		1,049	612
Commercial Vehicle Tax		1,029	647
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,678	-6,563
Miscellaneous	4,200		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>205,672</b>	<b>123,800</b>	<b>-566</b>
<b>Resources Available:</b>	<b>348,238</b>	<b>301,862</b>	<b>88,566</b>
Expenditures:			
Personnel	89,205	107,530	199,707
Contractual	44,263	43,200	43,200
Commodities	4,948	18,000	18,000
Capital Outlay		10,000	10,000
GIS Personnel	24,165	25,000	29,028
GIS Capital Outlay	7,595	9,000	49,000
Transfer to Equipment Reserve			
Neighborhood Revitalization Rebate			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>170,176</b>	<b>212,730</b>	<b>348,935</b>
Unencumbered Cash Balance Dec 31	178,062	89,132	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	253,645	252,730	348,935
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	348,935
		Tax Required	260,369
Delinquent Comp Rate:	1.0%		2,604
		Amount of 2017 Ad Valorem Tax	262,973

Adopted Budget County Health	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	442,941	397,311	258,666
Receipts:			
Ad Valorem Tax	132,816	137,819	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	703		
Motor Vehicle Tax	6,201	5,304	5,473
Recreational Vehicle Tax		77	79
16/20 M Vehicle Tax		725	717
Commercial Vehicle Tax		711	758
Watercraft Tax			0
State and Federal Aid	9,310	5,000	5,000
Licenses and Fees	109,295	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,310	-3,434
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>258,325</b>	<b>195,326</b>	<b>58,593</b>
<b>Resources Available:</b>	<b>701,266</b>	<b>592,637</b>	<b>317,259</b>
Expenditures:			
Personnel	169,234	112,000	170,637
Contractual	27,887	30,000	30,000
Commodities	75,248	95,000	95,000
Capital Outlay	31,586	36,971	55,637
Capital Outlay - Commissioners		0	42,232
Rent/Overhead		60,000	60,000
Neighborhood Revitalization Rebate			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>303,955</b>	<b>333,971</b>	<b>453,506</b>
Unencumbered Cash Balance Dec 31	397,311	258,666	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	458,031	453,232	453,506
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	453,506
		Tax Required	136,247
Delinquent Comp Rate:	1.0%		1,362
		Amount of 2017 Ad Valorem Tax	137,609

Kiowa County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Notious Weed	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	72,396	73,269	54,768
Receipts:			
Ad Valorem Tax	164,014	204,080	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	884		
Motor Vehicle Tax	8,128	6,548	8,105
Recreational Vehicle Tax		95	117
16/20 M Vehicle Tax		895	1,062
Commercial Vehicle Tax		878	1,122
Watercraft Tax			0
Chemical Sales			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,382	-5,490
Miscellaneous	6,469		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>179,495</b>	<b>206,114</b>	<b>4,916</b>
<b>Resources Available:</b>	<b>251,891</b>	<b>279,383</b>	<b>59,684</b>
Expenditures:			
Personnel	81,640	84,000	136,986
Contractual	19,073	20,000	21,000
Commodities	77,448	110,000	106,000
Capital Outlay	461	6,000	6,000
Repairs & Supplies		4,615	7,500
Transfer to Equipment Reserve			
Neighborhood Revitalization Rebate			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>178,622</b>	<b>224,615</b>	<b>277,486</b>
Unencumbered Cash Balance Dec 31	73,269	54,768	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	230,540	224,615	277,486
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	277,486
		Tax Required	217,802
		Delinquent Comp Rate: 1.0%	2,178
		Amount of 2017 Ad Valorem Tax	219,980

Adopted Budget

Special Bridge	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	148,984	196,942	298,500
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	22		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues	94,939		121,000
Transfer from Road and Bridge	61,750	176,544	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>156,711</b>	<b>176,544</b>	<b>121,000</b>
<b>Resources Available:</b>	<b>305,695</b>	<b>373,486</b>	<b>419,500</b>
Expenditures:			
Contractual	8,500	74,986	88,500
Commodities	10,742		
Capital Outlay	89,511	0	331,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>108,753</b>	<b>74,986</b>	<b>419,500</b>
Unencumbered Cash Balance Dec 31	196,942	298,500	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	298,779	298,500	419,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	419,500
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2017 Ad Valorem Tax	0

Kiowa County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road & Bridge	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1,060,150	1,372,182	1,139,015
Receipts:			
Ad Valorem Tax	758,648	565,591	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,037		
Motor Vehicle Tax	31,463	30,289	22,461
Recreational Vehicle Tax		441	324
16/20 M Vehicle Tax		4,138	2,944
Commercial Vehicle Tax		4,062	3,110
Watercraft Tax			0
Transfer from Road & Bridge			
Contract Proceeds			
Intergovernmental Revenues	207,374		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-17,688	-13,502
Miscellaneous	475		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,000,997</b>	<b>586,833</b>	<b>15,337</b>
<b>Resources Available:</b>	<b>2,061,147</b>	<b>1,959,015</b>	<b>1,154,352</b>
Expenditures:			
Contractual	8,454	20,000	20,000
Commodities	98,484	100,000	670,000
Capital Outlay	582,027	700,000	1,000,000
Neighborhood Revitalization Rebate			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>688,965</b>	<b>820,000</b>	<b>1,690,000</b>
Unencumbered Cash Balance Dec 31	1,372,182	1,139,015	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	2,377,408	1,690,000	1,690,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,690,000
		Tax Required	535,648
		Delinquent Comp Rate: 1.0%	5,356
		Amount of 2017 Ad Valorem Tax	541,004

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	105,920	66,509	82
Receipts:			
Ad Valorem Tax	107,690	85,332	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,462		
Motor Vehicle Tax		4,053	3,389
Recreational Vehicle Tax		59	49
16/20 M Vehicle Tax		554	444
Commercial Vehicle Tax		544	469
Watercraft Tax			0
User Fees	22,391	25,000	25,000
Special Assessments		0	0
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,669	-5,428
Miscellaneous	8,625		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>141,168</b>	<b>112,873</b>	<b>23,923</b>
<b>Resources Available:</b>	<b>247,088</b>	<b>179,382</b>	<b>24,005</b>
Expenditures:			
Personnel	86,965	88,000	145,535
Contractual	59,036	40,000	40,000
Commodities	14,578	32,500	30,000
Capital Outlay		18,800	23,800
Transfer to Landfill Closure	20,000	0	0
Neighborhood Revitalization Rebate			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>180,579</b>	<b>179,300</b>	<b>239,335</b>
Unencumbered Cash Balance Dec 31	66,509	82	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	225,468	201,800	239,335
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	239,335
		Tax Required	215,330
		Delinquent Comp Rate: 1.0%	2,153
		Amount of 2017 Ad Valorem Tax	217,483

Kiowa County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	15,408
Receipts:			
Ad Valorem Tax		1,051,174	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			41,745
Recreational Vehicle Tax			602
16/20 M Vehicle Tax			5,472
Commercial Vehicle Tax			5,789
Watercraft Tax			0
Jail Inmate Contracts		35,000	35,000
Sheriff Fees		2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-32,874	-45,635
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	1,055,800	45,464
Resources Available:	0	1,055,800	60,872
Expenditures:			
Sheriff			
Salaries		643,660	1,310,044
Contractual		48,000	207,498
Commodities		51,000	51,000
Capital Outlay		30,000	30,000
Sheriff - Jail			
Salaries		187,980	187,980
Contractual		49,502	49,502
Commodities		26,250	26,250
Capital Outlay		4,000	4,000
Cash Forward (2018 column)		0	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	1,040,392	1,871,274
Unencumbered Cash Balance Dec 31	0	15,408	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	1,045,392	1,871,274
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,871,274
		Tax Required	1,810,402
		Delinquent Comp Rate: 1.0%	18,104
		Amount of 2017 Ad Valorem Tax	1,828,506

Adopted Budget Ambulance	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	6,761
Receipts:			
Ad Valorem Tax		177,822	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			7,062
Recreational Vehicle Tax			102
16/20 M Vehicle Tax			926
Commercial Vehicle Tax			978
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,561	-4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	172,261	5,068
Resources Available:	0	172,261	11,829
Expenditures:			
Appropriation		165,500	165,500
Cash Forward (2018 column)		0	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	165,500	170,500
Unencumbered Cash Balance Dec 31	0	6,761	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	170,500	170,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,500
		Tax Required	158,671
		Delinquent Comp Rate: 1.0%	1,587
		Amount of 2017 Ad Valorem Tax	160,258

Kiowa County

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	142,679	647,383	663,745
Receipts:			
Transfer from General	0	25,000	25,000
Other			
Transfer from Long Term Recovery	510,959	0	0
Transfer from Disaster Relied Donations	1,604	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>512,563</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>655,242</b>	<b>672,383</b>	<b>688,745</b>
Expenditures:			
Capital Outlay	7,859	8,638	688,745
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,859</b>	<b>8,638</b>	<b>688,745</b>
Unencumbered Cash Balance Dec 31	647,383	663,745	0
2016/2017/2018 Budget Authority Amount:	649,674	678,638	688,745

Adopted Budget

Equipment Reserve	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	388,168	423,103	401,572
Receipts:			
Transfer from Appraiser			
Transfer from Noxious Weed			
Transfer from General	80,473	0	0
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>80,473</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>468,641</b>	<b>423,103</b>	<b>401,572</b>
Expenditures:			
Capital Outlay - General	45,538	21,531	304,462
Capital Outlay - Ambulance		0	21,110
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff			65,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>45,538</b>	<b>21,531</b>	<b>401,572</b>
Unencumbered Cash Balance Dec 31	423,103	401,572	0
2016/2017/2018 Budget Authority Amount:	213,298	388,168	401,572

Kiowa County

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	202,534	126,489	157,955
Receipts:			
Tax Receipts	49,941	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>49,941</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>252,475</b>	<b>166,489</b>	<b>197,955</b>
Expenditures:			
Contractual Services	125,986	8,534	197,955
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>125,986</b>	<b>8,534</b>	<b>197,955</b>
Unencumbered Cash Balance Dec 31	126,489	157,955	0
2016/2017/2018 Budget Authority Amount:	237,041	275,534	197,955

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	358,220	411,183	441,183
Receipts:			
Transfer from General	30,000	30,000	30,000
Transfer from Solid Waste	20,000	0	0
Transfer from Noxious Weed			
Other Landfill Fees			
Interest on Idle Funds			
Miscellaneous	2,963		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>52,963</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>411,183</b>	<b>441,183</b>	<b>471,183</b>
Expenditures:			
Contractual Services		0	471,183
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>471,183</b>
Unencumbered Cash Balance Dec 31	411,183	441,183	0
2016/2017/2018 Budget Authority Amount:	393,022	458,220	471,183









Special District Name: Rural Fire District

Name of County: Kiowa County

2018

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance Jan 1	145,493	111,265	175,793
Receipts:			
Ad Valorem Tax	152,193	145,283	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	580		
Motor Vehicle Tax	4,921	3,986	3,904
Recreational Vehicle Tax		61	61
16/20M Vehicle Tax		799	858
Commercial Vehicle Tax		590	602
Watercraft Tax			0
LAVTR			
Slider			
Other	8,902		
Prior Year Canceled Encumbrances			
Neighborhood Revitalization		(1,191)	(1,088)
Interest on Idle Funds			
Total Receipts	166,596	149,528	4,337
Resources Available:	312,089	260,793	180,130
Expenditures:			
Personnel	43,265	47,000	47,000
Contractual	28,230	13,000	13,000
Commodities	24,901	25,000	25,000
Capital Outlay	104,428	0	241,608
Cash Forward (2018 column)			
Total Expenditures	200,824	85,000	326,608
Unencumbered Cash Balance Dec 31	111,265	175,793	xxxxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			326,608
Tax Required			146,478
Delinquency Computation % Rate	1,000%		1,465
Amount 2017 Ad Valorem Tax			147,943

ALLOCATION OF MVT AND RVT

2017 Budgeted Fund Names	Budget Tax Levy Amounts for 2017	Allocation for Year 2018				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	145,283	3,904	61	858	602	0
	0	0	0	0	0	0
Total	145,283	3,904	61	858	602	0

MVT Estimate	3,904
RVT Estimate	61
16/20M Vehicle Estimate	858
Commercial Veh Est	602
Watercraft Estimate	

Rural Fire District  
Kiowa County

2018

**Computation to Determine Limit for 2018**

	<u>Amount of Levy</u>
1. Tax levy amount in 2017 budget	+ \$ <u>145,283</u>
2. Debt service levy in 2017 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>145,283</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>502,707</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>8,939,966</u>	
5b. Personal property 2016	- <u>7,161,683</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,778,283</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	<u>42,141</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>2,323,131</u>	
8. Total estimated valuation July 1, 2017	<u>69,115,881</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>66,792,750</u>	
10. Factor for increase (7 divided by 9)	<u>0.03478</u>	
11. Amount of increase (10 times 3)		+ \$ <u>5,053</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>150,336</u>
13. Debt Service Levy in this 2018 Budget		<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>150,336</u>
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>0.014</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>2,034</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>152,370</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



Haviland Cemetery District  
Kiowa County

2018

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Tax levy amount in 2017 budget	+ \$ <u>75,078</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>75,078</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>62,209</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>629,521</u>	
5b. Personal property 2016	- <u>621,604</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>7,917</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:		<u>15,579</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>85,705</u>
8. Total estimated valuation July 1, 2017	<u>13,639,521</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>13,553,816</u>
10. Factor for increase (7 divided by 9)		<u>0.00632</u>
11. Amount of increase (10 times 3)		+ \$ <u>475</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>75,553</u>
13. Debt Service Levy in this 2018 Budget		<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>75,553</u>
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>0.014</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,051</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>76,604</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Hillcrest Cemetery District

Name of County: Kiowa County

2018

**FUND PAGE - GENERAL**

Adopted Budget	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance Jan 1	147,132	164,177	181,650
Receipts:			
Ad Valorem Tax	77,171	73,761	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,768	1,798
Recreational Vehicle Tax		19	28
16/20M Vehicle Tax		238	285
Commercial Vehicle Tax		219	199
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	500	500	
Burials	550	500	
Burials, Lots, Interest, Other	5,868		
Neighborhood Revitalization		(632)	(519)
Interest on Idle Funds	310	400	
<b>Total Receipts</b>	<b>84,399</b>	<b>76,773</b>	<b>1,791</b>
<b>Resources Available:</b>	<b>231,531</b>	<b>240,950</b>	<b>183,441</b>
Expenditures:			
Personnel	37,300	39,500	38,800
Contractual	30,054	10,200	31,200
Commodities		9,600	
Capital Outlay		0	21,500
Additional Capital Outlay		0	164,746
Cash Forward (2018 column)			
<b>Total Expenditures</b>	<b>67,354</b>	<b>59,300</b>	<b>256,246</b>
Unencumbered Cash Balance Dec 31	164,177	181,650	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			256,246
Tax Required			72,805
Delinquency Computation % Rate	1.000%		728
Amount 2017 Ad Valorem Tax			73,533

**ALLOCATION OF MVT AND RVT**

2017 Budgeted Fund Names	Budget Tax Levy Amounts for 2017	Allocation for Year 2018				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	73,761	1,798	28	285	199	0
	0	0	0	0	0	0
<b>Total</b>	<b>73,761</b>	<b>1,798</b>	<b>28</b>	<b>285</b>	<b>199</b>	<b>0</b>

MVT Estimate	1,798
RVT Estimate	28
16/20M Vehicle Estimate	285
Commercial Veh Es	199
Watercraft Estimate	

Hillcrest Cemetery District  
Kiowa County

2018

**Computation to Determine Limit for 2018**

	<u>Amount of Levy</u>
1. Tax levy amount in 2017 budget	+ \$ <u>73,761</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>73,761</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>53,298</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>774,194</u>	
5b. Personal property 2016	- <u>575,147</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>199,047</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	<u>46,391</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>298,736</u>	
8. Total estimated valuation July 1, 2017	<u>21,519,629</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>21,220,893</u>	
10. Factor for increase (7 divided by 9)	<u>0.01408</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1,038</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>74,799</u>	
13. Debt Service Levy in this 2018 Budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>74,799</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>0.014</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,033</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>75,832</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Fairview Cemetery District

Name of County: Kiowa County

2018

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance Jan 1	115,605	57,350	50,034
Receipts:			
Ad Valorem Tax	71,834	68,971	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,612	3,544
Recreational Vehicle Tax		60	53
16/20M Vehicle Tax		433	450
Commercial Vehicle Tax		562	645
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees			
Lot Sales	840		
Markers and Grave Fees	7,470		
Neighborhood Revitalization		(4,100)	(3,063)
Other	320		
Interest on Idle Funds	148		
<b>Total Receipts</b>	<b>80,612</b>	<b>69,538</b>	<b>1,629</b>
<b>Resources Available:</b>	<b>196,217</b>	<b>126,888</b>	<b>51,663</b>
Expenditures:			
Personnel	35,311	40,000	40,000
Contractual	6,592	3,775	20,000
Commodities	11,809	8,079	12,000
Capital Outlay	74,027	25,000	39,180
Additional Capital Outlay		0	
Other	11,128		12,000
Cash Forward (2018 column)			
<b>Total Expenditures</b>	<b>138,867</b>	<b>76,854</b>	<b>123,180</b>
Unencumbered Cash Balance Dec 31	57,350	50,034	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	123,180
		Tax Required	71,517
		Delinquency Computation % Rate	1.000%
		Amount 2017 Ad Valorem Tax	72,232

**ALLOCATION OF MVT AND RVT**

2017 Budgeted Fund Names	Budget Tax Levy Amounts for 2017	Allocation for Year 2018				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	68,971	3,544	53	450	645	0
	0	0	0	0	0	0
<b>Total</b>	<b>68,971</b>	<b>3,544</b>	<b>53</b>	<b>450</b>	<b>645</b>	<b>0</b>

MVT Estimate	3,544
RVT Estimate	53
16/20M Vehicle Estimate	450
Commercial Veh Es	645
Watercraft Estimate	

Fairview Cemetery District  
Kiowa County

2018

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Tax levy amount in 2017 budget	+ \$ <u>68,971</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>68,971</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>403,458</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>6,131,432</u>	
5b. Personal property 2016	- <u>4,867,334</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,264,098</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	<u>17,870</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>1,685,426</u>	
8. Total estimated valuation July 1, 2017	<u>36,116,912</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>34,431,486</u>	
10. Factor for increase (7 divided by 9)	<u>0.04895</u>	
11. Amount of increase (10 times 3)	+ \$ <u>3,376</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>72,347</u>	
13. Debt Service Levy in this 2018 Budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>72,347</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>0.014</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>966</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>73,313</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

NOTICE OF BUDGET HEARING

The governing body of  
**Kiowa County**

will meet on August 14, 2017, 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 Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	4,570,254	37.236	3,838,171	25.107	2,637,434	1,555,537	19.118
Debt Service	696,164		283,985		299,734		
Road & Bridge	1,507,694	10.554	2,136,544	18.687	2,308,404	1,337,056	16.432
Appraiser	170,176	2.372	212,730	1.469	348,935	262,973	3.232
County Health	303,955	1.639	333,971	1.721	453,506	137,609	1.691
Noxious Weed	178,622	2.024	224,615	2.548	277,486	219,980	2.704
Special Bridge	108,753		74,986		419,500		
Special Road & Bridge	688,965	9.362	820,000	7.052	1,690,000	541,004	6.649
Solid Waste	180,579	1.253	179,300	1.066	239,335	217,483	2.673
Sheriff			1,040,392	13.124	1,871,274	1,828,506	22.472
Ambulance			165,500	2.220	170,500	160,258	1.970
Building	7,859		8,638		688,745		
Equipment Reserve	45,538		21,531		401,572		
Emergency 911 Phone Service	125,986		8,534		197,955		
Landfill Closure					471,183		
Special Road Mach & Equip	103,139		26,610		466,641		
Non-Budgeted Funds-A	718,747						
Non-Budgeted Funds-B	12,609						
Non-Budgeted Funds-C	1,410,528						
<b>Totals</b>	<b>10,829,568</b>	<b>64.440</b>	<b>9,375,507</b>	<b>73.004</b>	<b>12,942,204</b>	<b>6,260,407</b>	<b>76.941</b>
Less: Transfers	1,036,430		331,544		55,000		
Net Expenditure	9,793,138		9,043,963		12,887,204		
Total Tax Levied	5,469,638		5,846,996		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	84,879,953		80,093,103		81,366,995		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	642,239	282,937	0
Revenue Bonds	2,047,714	2,018,022	1,690,717
Other	0	0	0
Lease Pur. Princ.	1,386,215	1,605,848	2,014,723
<b>Total</b>	<b>4,076,168</b>	<b>3,906,807</b>	<b>3,705,440</b>

\*Tax rates are expressed in mills

	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	200,824	2.102	85,000	2.103	326,608	147,943	2.103
Less: Transfers							
Net Expenditure	200,824		85,000		326,608		
Total Tax Levied	154,500		145,283		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,517,880		69,115,881		70,345,886		
Haviland Cemetery District	59,508	5.730	56,486	5.704	157,493	76,604	5.616
Less: Transfers							
Net Expenditure	59,508		56,486		157,493		
Total Tax Levied	74,825		75,078		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,058,996		13,163,222		13,639,521		
Hillcrest Cemetery District	75,980	3.327	59,300	3.417	256,246	73,533	3.417
Less: Transfers							
Net Expenditure	75,980		59,300		256,246		
Total Tax Levied	75,811		73,761		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	22,787,461		21,586,993		21,519,629		
Fairview Cemetery District	138,867	1.994	76,854	2.000	123,180	72,232	2.000
Less: Transfers							
Net Expenditure	138,867		76,854		123,180		
Total Tax Levied	72,717		68,971		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,467,676		34,487,037		36,116,912		

Kristi Cooper  
Clerk

