

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,862,301	1,456,017	
Debt Service	10-113	8	299,734		
Road & Bridge	68-5,101	9	2,324,429	1,693,870	
Appraiser	19-436	10	406,512	294,098	
County Health	65-204	10	490,168	138,150	
Noxious Weed	2-1318	11	282,800	267,566	
Special Bridge	68-1135	11	480,794		
Special Road & Bridge	68-141g	12	1,690,000	444,403	
Solid Waste	65-204	12	262,523	215,391	
Sheriff	12-11a01	13	1,743,832	1,681,673	
Ambulance	65-6113	13	165,500	157,047	
Building		14	739,380		
Equipment Reserve		14	434,623		
Emergency 911 Phone Service		15	182,975		
Landfill Closure		15	488,860		
Special Road Mach & Equip		16	371,461		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	13,225,892	6,348,215	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25			
					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
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Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

6,358,512
NO

Ronald Freeman
John W. Paul
Don Lowrey

Attest: August 6 2018
Theresa Cooper
County Clerk

Governing Body

Kiowa County

CERTIFICATE (2)

		2019 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Other County						
<u>Special District Funds</u>	<u>K.S.A.</u>					
Rural Fire District	19-3601	20	369,638	151,280		
Haviland Cemetery District	17-1330	21	184,710	78,623		
Hillcrest Cemetery District	17-1330	22	276,189	75,857		
Fairview Cemetery District	17-1330	23	200,000	81,034		
TOTALS		xxxxxx	1,030,537	386,794		0.000

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>6,260,406</u>
2. Other tax entity levy in 2018 budget	- \$ <u>0</u>
Other tax entity levy in 2018 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>6,260,406</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>100,261</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>8,800,600</u>	
5b. Personal property 2017	- <u>9,058,549</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 2018 :	+ <u>39,434</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>139,695</u>	
10. Total estimated valuation July 1, 2018	<u>83,750,542</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0017</u>	
12. Percentage adjustment increase (12 times 3)		+ \$ <u>10,460</u>
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		<u>1.40%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>87,646</u>
15. Total Percentage Adjustments		\$ <u>98,106</u>

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:			+ <u>0</u>
Property tax revenues for debt service in 2018 budget:			- <u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+ <u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			- <u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)			+ <u>0</u>
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:			+ <u>0</u>
20. 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 the 2019 budget:			+ <u>0</u>
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:			+ <u>0</u>
22. Law enforcement expenses - 2019 budget:		+ 1,743,832	
Law enforcement expenses - 2018 budget:		- <u>1,866,274</u>	
CPI adjustment	1.40%	<u>26,128</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)			+ <u>0</u>
23. Fire protection expenses - 2019 budget:		+ <u>0</u>	
Fire protection expenses - 2018 budget:		- <u>0</u>	
CPI adjustment	1.40%	<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)			+ <u>0</u>
24. Emergency medical expenses - 2019 budget:		+ 165,500	
Emergency medical expenses - 2018 budget:		- <u>165,500</u>	
CPI adjustment	1.40%	<u>2,317</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)			+ <u>0</u>
25. Total Revenue Adjustments			<u><u>0</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
 27. Total Levies on Behalf of Another Political or Governmental Subdivision	 +	 <u>0</u>
 28. Total Computed Tax Levy		 <u><u>6,358,512</u></u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	5,886,959	
2016 Tax Levy (Less Levy for other Governmental Units)	5,469,638	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	5,846,966	None
2018 Tax Levy (Less Levy for other Governmental Units)	6,260,406	None
 Average Tax Levy (last three years)	 5,859,003	
CPI Adjustment of 0.021	123,039	
Average Tax Levy Adjusted by CPI	5,982,042	
 2019 Total Tax Levy (Less Levy for Other Governmental Units)	 6,348,215	
 Exemption from Election Requirement		 No

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
 2019 Tax Levy (Less Levy for other Governmental Units)	 6,348,215	
2018 Tax Levy (Less Levy for other Governmental Units)	6,260,406	
Change in Levy	87,809	
 CPI Adjustment		 87,646
2019 Mill Rate (Less Mills for other Governmental Units)	75.800	
 Loss of Assessed Valuation Multiplied by 2019 Mill Rate		 <u>0</u>
Total Adjustment for Loss of Assessed Valuation		<u>87,646</u>
 Exemption from Election Requirement		 No

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,555,537	57,472	1,015	7,352	7,482	0
Debt Service						
Road & Bridge	1,337,056	49,399	872	6,318	6,432	0
Appraiser	262,973	9,716	171	1,243	1,265	0
County Health	137,609	5,084	90	650	662	0
Noxious Weed	219,980	8,127	143	1,039	1,058	0
Special Bridge						
Special Road & Bridge	541,004	19,988	353	2,556	2,602	0
Solid Waste	217,483	8,035	142	1,028	1,046	0
Sheriff	1,828,506	67,556	1,192	8,640	8,796	0
Ambulance	160,258	5,921	104	757	771	0
TOTAL	6,260,406	231,298	4,082	29,583	30,114	0

County Treas Motor Vehicle Estimate 231,298
 County Treas Recreational Vehicle Estimate 4,082
 County Treas 16/20M Vehicle Estimate 29,583
 County Treas Commercial Vehicle Tax Estimate 30,114
 County Treas Watercraft Tax Estimate 0

 Motor Vehicle Factor 0.03695
 Recreational Vehicle Factor 0.00065
 16/20M Vehicle Factor 0.00473
 Commercial Vehicle Factor 0.00481
 Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Equipment Reserve	15,000	-	-	19-119
General	Landfill Closure	-	30,000	157,051	19-120
General	Building (Courthouse General)	25,000	25,000	50,000	19-120
Road and Bridge	Special Bridge	176,544	-	-	68-141g
Road and Bridge	Landfill Closure	45,000	-	-	
Road and Bridge	Special Machinery & Equipment	100,000	-	-	68-141g
Motor Vehicle Operating	General	24,368			8-145
Solid Waste	Landfill Closure	18,800	-	-	19-120
Ambulance	Equipment Reserve	21,639	-	-	19-119
Sheriff	Equipment Reserve	69,277	-	-	19-119
	Total	495,628	55,000	207,051	
	Adjustments*				
	Adjusted Totals	495,628	55,000	207,051	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 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 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Series 2010-A											
Hospital Revenue	1/15/2010	12/31/2048	4.00	2,130,200	1,646,745	12/31	12/31	65,870	33,390	64,534	34,725
Total Revenue Bonds					1,646,745			65,870	33,390	64,534	34,725
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					1,646,745			65,870	33,390	64,534	34,725

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,125,120	1,086,531	779,599
Receipts:			
Ad Valorem Tax	1,952,738	1,555,537	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,025		
Motor Vehicle Tax	148,137	79,859	57,472
Recreational Vehicle Tax		1,150	1,015
16/20M Vehicle Tax		10,470	7,352
Commercial Vehicle Tax		11,055	7,482
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	18,480	20,000	15,000
Local Alcoholic Liquor		3,210	3,599
Compensating Use Tax			
Local Sales Tax	226,086	100,000	100,000
Interest on Taxes	20,432	10,000	10,000
State Grants			
Jail Inmate Contracts			
Mortgage Registration Fees	14,659		
Officers' Fees	80,785	20,000	20,000
Diversion Fees		60,569	60,569
Transfer from Motor Vehicle Operating	24,368	0	0
Employee Benefit Reimbursement		30,000	30,000
Prior Year Canceled Encumbrances			
Contract Proceeds	700,000	397,475	285,000
Co Health Dept Rent		60,000	60,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	33,658	10,000	10,000
Neighborhood Revitalization Rebate		-38,823	-26,388
Miscellaneous	111,895		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,346,263	2,330,502	641,101
Resources Available:	4,471,383	3,417,033	1,420,700

Kiowa County

2019

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	4,471,383	3,417,033	1,420,700
Expenditures:			
General and Administrative	389,009	453,275	464,107
County Commission	162,171	312,224	318,689
County Clerk	107,579	202,756	216,715
County Treasurer	113,288	220,467	206,905
Register of Deeds	76,582	138,834	137,108
Direct Election	29,511	46,647	46,647
Commons Media Center	35,000	35,000	35,000
Employee Benefits	1,701,980	217,385	241,480
Community Center	11,962	21,185	21,185
Commons Building	40,987	46,000	46,000
Other Agencies	183,488	184,425	188,500
Other Agencies	158,284	153,000	186,000
Other Agencies	-1,500	10,500	10,600
County Attorney	103,021	147,701	142,697
County Attorney - Diversion	13,385	60,569	60,569
District Court	64,081	75,000	75,000
Emergency Operations Center	122,586	224,716	224,548
Other Agencies	33,438	32,750	33,500
Transfers	40,000	55,000	207,051
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	3,384,852	2,637,434	2,862,301
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,384,852	2,637,434	2,862,301
Unencumbered Cash Balance Dec 31	1,086,531	779,599	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	3,838,171	2,637,434	2,862,301
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,862,301
		Tax Required	1,441,601
Delinquent Comp Rate:	1.0%		14,416
	Amount of 2018 Ad Valorem Tax		1,456,017

Kiowa County

2019

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General and Administrative			
Salaries	60,528	162,651	160,107
Contractual	303,687	250,000	247,500
Commodities	14,850	21,500	21,500
Capital Outlay	9,944	19,124	35,000
Total	389,009	453,275	464,107
County Commission			
Salaries	74,789	184,724	191,189
Contractual	85,766	98,500	98,500
Commodities	916	19,000	19,000
Capital Outlay	700	10,000	10,000
Total	162,171	312,224	318,689
County Clerk			
Salaries	100,047	193,256	207,215
Contractual	1,225	4,500	4,500
Commodities	6,192	3,000	3,000
Capital Outlay	115	2,000	2,000
Total	107,579	202,756	216,715
County Treasurer			
Salaries	102,358	207,467	193,905
Contractual	7,836	6,900	6,900
Commodities	3,094	6,100	6,100
Capital Outlay			
Total	113,288	220,467	206,905
Register of Deeds			
Salaries	67,557	126,534	124,808
Contractual	6,368	7,900	7,900
Commodities	2,657	4,400	4,400
Capital Outlay			
Total	76,582	138,834	137,108
Direct Election			
Salaries	7,762	13,588	13,588
Contractual			
Commodities	21,749	21,059	21,059
Capital Outlay		12,000	12,000
Total	29,511	46,647	46,647
Commons Media Center			
Salaries			
Contractual	35,000	35,000	35,000
Commodities			
Capital Outlay			
Total	35,000	35,000	35,000
Employee Benefits			
Health Insurance / Contingency	1,223,780	217,385	241,480
KPERS	267,704		
FICA	161,455		
Other	49,041		
Total	1,701,980	217,385	241,480
Total - Page 7b	2,615,120	1,626,588	1,666,651

Kiowa County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Community Center			
Salaries		300	300
Contractual	10,357	14,000	14,000
Commodities	993	3,000	3,000
Capital Outlay	612	3,885	3,885
Total	11,962	21,185	21,185
Commons Building			
Salaries			
Contractual	39,136	40,000	40,000
Commodities	1,514	4,000	4,000
Capital Outlay	337	2,000	2,000
Total	40,987	46,000	46,000
Other Agencies			
Agricultural Extension	115,000	120,000	120,000
Conservation District	15,000	15,000	15,000
County Fair	18,488	19,425	18,500
Historical Records	35,000	30,000	35,000
Total	183,488	184,425	188,500
Other Agencies			
Library	75,000	75,000	108,000
Services for Elderly	63,284	68,000	68,000
Swimming Pool	10,000	10,000	10,000
Economic Development	10,000		
Total	158,284	153,000	186,000
Other Agencies			
Rural Opportunity Zone	(1,500)		
CASA		500	600
Economic Development Incentives		10,000	10,000
Total	(1,500)	10,500	10,600
County Attorney			
Salaries	101,836	142,211	135,927
Contractual	1,185	1,500	1,500
Commodities		1,355	3,270
Capital Outlay		2,635	2,000
Total	103,021	147,701	142,697
County Attorney - Diversion			
Salaries			
Contractual	13,385	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		45,876	45,876
Total	13,385	60,569	60,569
District Court			
Salaries			
Contractual	49,384	66,400	66,400
Commodities	12,028	4,100	4,100
Capital Outlay	2,669	4,500	4,500
Total	64,081	75,000	75,000
Total - Page7c	573,708	698,380	730,551

Kiowa County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Emergency Operations Center			
Salaries	97,688	196,416	196,548
Contractual	13,296	13,000	13,000
Commodities	9,689	7,500	7,500
Capital Outlay	1,913	7,800	7,500
Total	122,586	224,716	224,548
Other Agencies			
Weather Tower	5,938	5,000	6,000
Mental Rehabilitation	2,500	2,750	2,500
Mental Health	25,000	25,000	25,000
Total	33,438	32,750	33,500
Transfers			
Landfill Closure		30,000	157,051
Building			
Building (Courthouse General)	25,000	25,000	50,000
Equipment Reserve	15,000		
Total	40,000	55,000	207,051
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 - Page7d	196,024	312,466	465,099

Kiowa County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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 - Page7b	2,615,120	1,626,588	1,666,651
Total - Page 7c	573,708	698,380	730,551
Total - Page7d	196,024	312,466	465,099
Total Detail Expenditures**	3,384,852	2,637,434	2,862,301

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

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements	111,600	299,734	299,734
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	111,600	299,734	299,734
Resources Available:	111,600	299,734	299,734
Expenditures:			
Principal			
Interest and Fees			
Cash Basis Reserve			
Hospital Revenue Bond	111,600	299,734	299,734
Call Bonds			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	111,600	299,734	299,734
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	383,985	299,734	299,734
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,734
		Tax Required	0
Delinquent Comp Rate:		1.0%	0
		Amount of 2018 Ad Valorem Tax	0

Kiowa County

2019

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Public Works			
Salaries	724,602	1,253,404	1,269,429
Contractual	144,614	165,000	165,000
Commodities	375,774	550,000	550,000
Capital Outlay	541,068	340,000	340,000
Total	1,786,058	2,308,404	2,324,429
Transfers			
Special Road & Bridge			
Special Road Machinery & Equipment	100,000		
Special Bridge	176,544		
Landfill Closure	45,000		
Total	321,544	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 Detail Expenditures**	2,107,602	2,308,404	2,324,429

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

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	178,062	145,789	108,261
Receipts:			
Ad Valorem Tax	113,489	262,973	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	840		
Motor Vehicle Tax	8,588	4,671	9,716
Recreational Vehicle Tax		67	171
16/20 M Vehicle Tax		612	1,243
Commercial Vehicle Tax		647	1,265
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,563	-5,330
Miscellaneous	2,200		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	125,117	262,407	7,065
Resources Available:	303,179	408,196	115,326
Expenditures:			
Personnel	101,918	199,707	206,458
Contractual	23,000	43,200	43,200
Commodities	5,706	18,000	18,000
Capital Outlay	1,146	10,000	10,000
GIS Personnel	25,620	29,028	30,854
GIS Capital Outlay		0	98,000
Transfer to Equipment Reserve			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	157,390	299,935	406,512
Unencumbered Cash Balance Dec 31	145,789	108,261	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	252,730	348,935	406,512
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	406,512
		Tax Required	291,186
		Delinquent Comp Rate: 1.0%	2,912
		Amount of 2018 Ad Valorem Tax	294,098

Adopted Budget County Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	397,311	395,768	294,404
Receipts:			
Ad Valorem Tax	132,319	137,609	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	704		
Motor Vehicle Tax	6,302	5,473	5,084
Recreational Vehicle Tax		79	90
16/20 M Vehicle Tax		717	650
Commercial Vehicle Tax		758	662
Watercraft Tax			0
State and Federal Aid	10,252	5,000	5,000
Licenses and Fees	82,738	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,434	-2,504
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	232,315	196,202	58,982
Resources Available:	629,626	591,970	353,386
Expenditures:			
Personnel	142,727	170,637	221,309
Contractual	47,124	30,000	30,000
Commodities	39,933	36,929	90,000
Capital Outlay	4,074	0	55,000
Capital Outlay - Commissioners		0	33,859
Rent/Overhead		60,000	60,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	233,858	297,566	490,168
Unencumbered Cash Balance Dec 31	395,768	294,404	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	453,232	453,506	490,168
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	490,168
		Tax Required	136,782
		Delinquent Comp Rate: 1.0%	1,368
		Amount of 2018 Ad Valorem Tax	138,150

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Noxious Weed			
Unencumbered Cash Balance Jan 1	73,269	64,955	12,365
Receipts:			
Ad Valorem Tax	195,982	219,980	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	907		
Motor Vehicle Tax	7,821	8,105	8,127
Recreational Vehicle Tax		117	143
16/20 M Vehicle Tax		1,062	1,039
Commercial Vehicle Tax		1,122	1,058
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,490	-4,849
Miscellaneous	4,964		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	209,674	224,896	5,518
Resources Available:	282,943	289,851	17,883
Expenditures:			
Personnel	87,446	136,986	142,300
Contractual	20,839	21,000	21,000
Commodities	106,166	106,000	103,500
Capital Outlay	3,537	6,000	6,000
Repairs & Supplies		7,500	10,000
Transfer to Equipment Reserve			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	217,988	277,486	282,800
Unencumbered Cash Balance Dec 31	64,955	12,365	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	224,615	277,486	282,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	282,800
		Tax Required	264,917
		Delinquent Comp Rate: 1.0%	2,649
		Amount of 2018 Ad Valorem Tax	267,566

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Bridge			
Unencumbered Cash Balance Jan 1	196,942	489,294	480,794
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	19		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues	125,133	0	
Transfer from Road and Bridge	176,544	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	301,696	0	0
Resources Available:	498,638	489,294	480,794
Expenditures:			
Contractual	7,030	8,500	88,500
Commodities	634		
Capital Outlay	1,680	0	392,294
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,344	8,500	480,794
Unencumbered Cash Balance Dec 31	489,294	480,794	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	298,500	419,500	480,794
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	480,794
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2018 Ad Valorem Tax	0

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road & Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,372,182	1,366,211	1,232,552
Receipts:			
Ad Valorem Tax	542,949	541,004	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,765		
Motor Vehicle Tax	36,012	22,461	19,988
Recreational Vehicle Tax		324	353
16/20 M Vehicle Tax		2,944	2,556
Commercial Vehicle Tax		3,110	2,602
Watercraft Tax			0
Transfer from Road & Bridge			
Contract Proceeds			
Intergovernmental Revenues	33,956		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,502	-8,054
Miscellaneous	300		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	615,982	556,341	17,445
Resources Available:	1,988,164	1,922,552	1,249,997
Expenditures:			
Contractual	32,316	20,000	20,000
Commodities	147,692	170,000	670,000
Capital Outlay	441,945	500,000	1,000,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	621,953	690,000	1,690,000
Unencumbered Cash Balance Dec 31	1,366,211	1,232,552	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,690,000	1,690,000	1,690,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,690,000
	Tax Required		440,003
	Delinquent Comp Rate: 1.0%		4,400
	Amount of 2018 Ad Valorem Tax		444,403

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	66,509	15,847	17,918
Receipts:			
Ad Valorem Tax	88,053	217,483	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	3,085	3,389	8,035
Recreational Vehicle Tax		49	142
16/20 M Vehicle Tax		444	1,028
Commercial Vehicle Tax		469	1,046
Watercraft Tax			0
User Fees	36,207	25,000	25,000
Special Assessments			
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,428	-3,904
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	127,345	241,406	31,347
Resources Available:	193,854	257,253	49,265
Expenditures:			
Personnel	75,454	145,535	168,723
Contractual	37,425	40,000	40,000
Commodities	46,328	30,000	30,000
Capital Outlay		23,800	23,800
Transfer to Landfill Closure	18,800		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	178,007	239,335	262,523
Unencumbered Cash Balance Dec 31	15,847	17,918	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	201,800	239,335	262,523
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		262,523
	Tax Required		213,258
	Delinquent Comp Rate: 1.0%		2,133
	Amount of 2018 Ad Valorem Tax		215,391

Kiowa County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Sheriff			
Unencumbered Cash Balance Jan 1	0	15,407	23,103
Receipts:			
Ad Valorem Tax	1,009,183	1,828,506	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,192		
Motor Vehicle Tax		41,745	67,556
Recreational Vehicle Tax		602	1,192
16/20 M Vehicle Tax		5,472	8,640
Commercial Vehicle Tax		5,780	8,796
Watercraft Tax			0
Jail Inmate Contracts	24,640	35,000	
Sheriff Fees	1,575	2,500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-45,635	-30,478
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,036,590	1,873,970	55,706
Resources Available:	1,036,590	1,889,377	78,809
Expenditures:			
Sheriff			
Salaries	578,687	1,310,044	1,187,602
Contractual	70,953	207,498	207,498
Commodities	39,553	51,000	51,000
Capital Outlay	28,982	30,000	30,000
Sheriff - Jail			
Salaries	159,231	187,980	187,980
Contractual	37,458	49,502	49,502
Commodities	36,155	26,250	26,250
Capital Outlay	885	4,000	4,000
Transfer to Equipment Reserve	69,277		
Cash Forward (2019 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,021,183	1,856,274	1,743,832
Unencumbered Cash Balance Dec 31	15,407	23,103	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,045,392	1,871,274	1,743,832
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,743,832
		Tax Required	1,665,023
		Delinquent Comp Rate: 1.0%	16,650
		Amount of 2018 Ad Valorem Tax	1,681,673

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Ambulance			
Unencumbered Cash Balance Jan 1	0	5,475	5,301
Receipts:			
Ad Valorem Tax	170,773	160,258	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	202		
Motor Vehicle Tax		7,062	5,921
Recreational Vehicle Tax		102	104
16/20 M Vehicle Tax		926	757
Commercial Vehicle Tax		978	771
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,000	-2,846
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	170,975	165,326	4,707
Resources Available:	170,975	170,801	10,008
Expenditures:			
Appropriation	143,861	165,500	165,500
Transfer to Equipment Reserve	21,639		
Cash Forward (2019 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	165,500	165,500	165,500
Unencumbered Cash Balance Dec 31	5,475	5,301	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	170,500	170,500	165,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,500
		Tax Required	155,492
		Delinquent Comp Rate: 1.0%	1,553
		Amount of 2018 Ad Valorem Tax	157,047

Kiowa County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	647,383	673,125	689,380
Receipts:			
Transfer from General	25,000	25,000	50,000
Other	253,579		
Transfer from Long Term Recovery			
Transfer from Disaster Relied Donations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	278,579	25,000	50,000
Resources Available:	925,962	698,125	739,380
Expenditures:			
Capital Outlay	252,837	8,745	739,380
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	252,837	8,745	739,380
Unencumbered Cash Balance Dec 31	673,125	689,380	0
2017/2018/2019 Budget Authority Amount:	678,638	688,745	739,380

Adopted Budget

Equipment Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	423,103	454,240	434,623
Receipts:			
Transfer from Ambulance	21,639	0	0
Transfer from Sheriff	69,277	0	0
Transfer from General	15,000	0	0
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous	3,157		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	109,073	0	0
Resources Available:	532,176	454,240	434,623
Expenditures:			
Capital Outlay - General	77,936	19,617	240,907
Capital Outlay - Ambulance		0	77,594
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff		0	93,122
Capital Outlay - Election			12,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	77,936	19,617	434,623
Unencumbered Cash Balance Dec 31	454,240	434,623	0
2017/2018/2019 Budget Authority Amount:	388,168	401,572	434,623

Kiowa County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	126,489	110,930	142,975
Receipts:			
Tax Receipts	49,948	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,948	40,000	40,000
Resources Available:	176,437	150,930	182,975
Expenditures:			
Contractual Services	65,507	7,955	182,975
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	65,507	7,955	182,975
Unencumbered Cash Balance Dec 31	110,930	142,975	0
2017/2018/2019 Budget Authority Amount:	275,534	197,955	182,975

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	411,183	301,809	331,809
Receipts:			
Transfer from General	0	30,000	157,051
Transfer from Solid Waste	18,800	0	0
Transfer from Road and Bridge	45,000	0	0
Other Landfill Fees			
Interest on Idle Funds			
Miscellaneous	4,504		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	68,304	30,000	157,051
Resources Available:	479,487	331,809	488,860
Expenditures:			
Contractual Services	177,678	0	488,860
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	177,678	0	488,860
Unencumbered Cash Balance Dec 31	301,809	331,809	0
2017/2018/2019 Budget Authority Amount:	458,220	471,183	488,860

Kiowa County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road Mach & Equip	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	393,251	371,461	371,461
Receipts:			
Transfer from Road & Bridge	100,000	0	0
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	100,000	0	0
Resources Available:	493,251	371,461	371,461
Expenditures:			
Capital Outlay	121,790	0	371,461
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	121,790	0	371,461
Unencumbered Cash Balance Dec 31	371,461	371,461	0
2017/2018/2019 Budget Authority Amount:	401,610	466,641	371,461

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
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:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bio-Terrorism Grant		County Clerk's Technology		Family Planning Grant		Hospital USDA Bond Reserve		Oil & Gas Valuation Depletion		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	7,689	Cash Balance Jan 1	2,864	Cash Balance Jan 1	0	Cash Balance Jan 1	115,630	Cash Balance Jan 1	331,196	457,379
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State and Federal Aid	6,694	Licenses and Fees	1,441	State and Federal Aid	27,487					
Total Receipts	6,694	Total Receipts	1,441	Total Receipts	27,487	Total Receipts	0	Total Receipts	0	35,622
Resources Available:	14,383	Resources Available:	4,305	Resources Available:	27,487	Resources Available:	115,630	Resources Available:	331,196	493,001
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	9,873			Commodities	10,513					
Total Expenditures	9,873	Total Expenditures	0	Total Expenditures	10,513	Total Expenditures	0	Total Expenditures	0	20,386
Cash Balance Dec 31	4,510	Cash Balance Dec 31	4,305	Cash Balance Dec 31	16,974	Cash Balance Dec 31	115,630	Cash Balance Dec 31	331,196	472,615
										472,615

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorneys' Training		Prosecutors' Trust		ROD Technology		Sheriff Donations		Special Law Enforcement Trust		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,035	Cash Balance Jan 1	23,892	Cash Balance Jan 1	25,940	Cash Balance Jan 1	559	Cash Balance Jan 1	4,114	56,540
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	2,494	Other	1,654	Licenses and Fees	5,762	Donations	200	Other	5,997	
Total Receipts	2,494	Total Receipts	1,654	Total Receipts	5,762	Total Receipts	200	Total Receipts	5,997	16,107
Resources Available:	4,529	Resources Available:	25,546	Resources Available:	31,702	Resources Available:	759	Resources Available:	10,111	72,647
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,480	Commodities	5,458			Commodities	669	Commodities	7,754	
Total Expenditures	1,480	Total Expenditures	5,458	Total Expenditures	0	Total Expenditures	669	Total Expenditures	7,754	15,361
Cash Balance Dec 31	3,049	Cash Balance Dec 31	20,088	Cash Balance Dec 31	31,702	Cash Balance Dec 31	90	Cash Balance Dec 31	2,357	57,286
										57,286

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer's Technology		Motor Vehicle Operating		Women, Infants & Children Grant		Worthless Check		Health Insurance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,365	Cash Balance Jan 1	24,368	Cash Balance Jan 1	4,899	Cash Balance Jan 1	562	Cash Balance Jan 1	-45,363	-13,169
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	1,441	Licenses and Fees	32,484	State and Federal Aid	168,979	Licenses and Fees	10	Premiums	428,393	
								Use of Money & Prop	1,081	
Total Receipts	1,441	Total Receipts	32,484	Total Receipts	168,979	Total Receipts	10	Total Receipts	429,474	632,388
Resources Available:	3,806	Resources Available:	56,852	Resources Available:	173,878	Resources Available:	572	Resources Available:	384,111	619,219
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personnel	5,680	Commodities	166,131			Claims Paid	56,558	
		Contractual	621							
		Commodities	997							
		Transfers Out	24,368							
Total Expenditures	0	Total Expenditures	31,666	Total Expenditures	166,131	Total Expenditures	0	Total Expenditures	56,558	254,355
Cash Balance Dec 31	3,806	Cash Balance Dec 31	25,186	Cash Balance Dec 31	7,747	Cash Balance Dec 31	572	Cash Balance Dec 31	327,553	364,864
										364,864

**Note: These two block figures should agree.

Special District Name: Rural Fire District

Name of County: Kiowa County

2019

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	111,265	150,000	215,672
Receipts:			
Ad Valorem Tax	143,601	147,943	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	393		
Motor Vehicle Tax	5,004	3,904	3,579
Recreational Vehicle Tax		61	68
16/20M Vehicle Tax		858	927
Commercial Vehicle Tax		602	563
Watercraft Tax			0
LAVTR			
Slider			
Other			
Prior Year Canceled Encumbrances			
Neighborhood Revitalization		-1,088	-953
Interest on Idle Funds			
Total Receipts	148,998	152,280	4,184
Resources Available:	260,263	302,280	219,856
Expenditures:			
Personnel	44,751	47,000	47,000
Contractual	29,330	13,000	13,000
Commodities	31,585	25,000	25,000
Capital Outlay	4,597	1,608	284,638
Cash Forward (2019 column)			
Total Expenditures	110,263	86,608	369,638
Unencumbered Cash Balance Dec 31	150,000	215,672	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			369,638
Tax Required			149,782
Delinquency Computation % Rate	1.000%		1,498
Amount 2018 Ad Valorem Tax			151,280

ALLOCATION OF MVT AND RVT

2018 Budgeted Fund Names	Budget Tax Levy Amounts for 2018	Allocation for Year 2019				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	147,943	3,579	68	927	563	0
	0	0	0	0	0	0
Total	147,943	3,579	68	927	563	0

MVT Estimate	3,579
RVT Estimate	68
16/20M Vehicle Estimate	927
Commercial Veh Es	563
Watercraft Estimate	

Rural Fire District
Kiowa County

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ <u>147,943</u>
2. Debt service levy in 2018 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>147,943</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ <u>75,448</u>	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ <u>8,683,469</u>	
5b. Personal property 2017	- <u>8,941,105</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 2018:	<u>37,318</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>112,766</u>	
8. Total estimated valuation July 1, 2018	<u>72,642,039</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>72,529,273</u>	
10. Factor for increase (7 divided by 9)	<u>0.00155</u>	
11. Amount of increase (10 times 3)		+ \$ <u>230</u>
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>148,173</u>
13. Debt Service Levy in this 2019 Budget		<u>0</u>
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>148,173</u>
15. Consumer Price Index for all urban consumers for calendar year 2017		<u>0.021</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>3,107</u>
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>151,280</u>

If the 2019 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: Haviland Cemetery District

Name of County: Kiowa County

2019

**FUND PAGE - GENERAL
Adopted Budget**

General	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	56,413	81,384	103,764
Receipts:			
Ad Valorem Tax	74,850	76,604	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,179	3,996
Recreational Vehicle Tax		42	49
16/20M Vehicle Tax		528	473
Commercial Vehicle Tax		292	254
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	80		
Memorials	351		
Miscellaneous	4,647		
Neighborhood Revitalization		-1,772	-1,671
Interest on Idle Funds	71		
Total Receipts	79,999	79,873	3,101
Resources Available:	136,412	161,257	106,865
Expenditures:			
Personnel	37,049	40,000	40,000
Contractual	7,582	8,079	5,000
Commodities	3,881	3,775	3,775
Capital Outlay	6,516	5,639	135,935
Cash Forward (2019 column)			
Total Expenditures	55,028	57,493	184,710
Unencumbered Cash Balance Dec 31	81,384	103,764	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			184,710
Tax Required			77,845
Delinquency Computation % Rate			1.000%
Amount 2018 Ad Valorem Tax			78,623

ALLOCATION OF MVT AND RVT

2018 Budgeted Fund Names	Budget Tax Levy Amounts for 2018	Allocation for Year 2019				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	76,604	3,996	49	473	254	0
	0	0	0	0	0	0
Total	76,604	3,996	49	473	254	0

MVT Estimate	3,996
RVT Estimate	49
16/20M Vehicle Estimate	473
Commercial Veh Es	254
Watercraft Estimate	

Haviland Cemetery District
Kiowa County

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ <u>76,604</u>
2. Debt service levy in 2018 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>76,604</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ <u>123</u>	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ <u>707,005</u>	
5b. Personal property 2017	- <u>628,579</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>78,426</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>78,549</u>
8. Total estimated valuation July 1, 2018	<u>14,766,791</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>14,688,242</u>
10. Factor for increase (7 divided by 9)		<u>0.00535</u>
11. Amount of increase (10 times 3)		+ \$ <u>410</u>
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>77,014</u>
13. Debt Service Levy in this 2019 Budget		<u>0</u>
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>77,014</u>
15. Consumer Price Index for all urban consumers for calendar year 2017		<u>0.021</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,609</u>
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>78,623</u>

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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

2019

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	164,177	194,080	199,404
Receipts:			
Ad Valorem Tax	75,193	73,533	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,798	1,712
Recreational Vehicle Tax		28	20
16/20M Vehicle Tax		285	285
Commercial Vehicle Tax		199	200
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots			
Burials	3,045		
Burials, Lots, Interest, Other	4,477		
Neighborhood Revitalization		-519	-538
Interest on Idle Funds	304		
Total Receipts	83,019	75,324	1,679
Resources Available:	247,196	269,404	201,083
Expenditures:			
Personnel	36,546	38,800	38,600
Contractual	16,570	31,200	31,400
Commodities			
Capital Outlay		0	21,500
Additional Capital Outlay		0	184,689
Cash Forward (2019 column)			
Total Expenditures	53,116	70,000	276,189
Unencumbered Cash Balance Dec 31	194,080	199,404	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			276,189
Tax Required			75,106
Delinquency Computation % Rate			1.000%
Amount 2018 Ad Valorem Tax			75,857

ALLOCATION OF MVT AND RVT

2018 Budgeted Fund Names	Budget Tax Levy Amounts for 2018	Allocation for Year 2019				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	73,533	1,712	20	285	200	0
	0	0	0	0	0	0
Total	73,533	1,712	20	285	200	0

MVT Estimate	1,712
RVT Estimate	20
16/20M Vehicle Estimate	285
Commercial Veh Es	200
Watercraft Estimate	

Hillcrest Cemetery District
Kiowa County

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ <u>73,533</u>
2. Debt service levy in 2018 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>73,533</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ <u>73,741</u>	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ <u>900,999</u>	
5b. Personal property 2017	- <u>774,194</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>126,805</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	<u>34,859</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>235,405</u>	
8. Total estimated valuation July 1, 2018	<u>22,420,253</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>22,184,848</u>	
10. Factor for increase (7 divided by 9)	<u>0.01061</u>	
11. Amount of increase (10 times 3)	+ \$ <u>780</u>	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>74,313</u>	
13. Debt Service Levy in this 2019 Budget	<u>0</u>	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>74,313</u>	
15. Consumer Price Index for all urban consumers for calendar year 2017	<u>0.021</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,544</u>	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>75,857</u>	

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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

2019

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	138,867	150,780	117,643
Receipts:			
Ad Valorem Tax	69,081	72,232	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,544	3,370
Recreational Vehicle Tax		53	69
16/20M Vehicle Tax		450	467
Commercial Vehicle Tax		645	553
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees			
Lot Sales	160		
Markers and Grave Fees	4,385		
Neighborhood Revitalization		-3,063	-2,334
Other	2,284		
Interest on Idle Funds	161		
Total Receipts	76,071	73,861	2,125
Resources Available:	214,938	224,641	119,768
Expenditures:			
Personnel	35,002	40,000	40,000
Contractual	24,581	20,000	10,000
Commodities	4,575	12,000	30,000
Capital Outlay		34,998	120,000
Additional Capital Outlay			
Other		0	
Cash Forward (2019 column)			
Total Expenditures	64,158	106,998	200,000
Unencumbered Cash Balance Dec 31	150,780	117,643	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			200,000
Tax Required			80,232
Delinquency Computation % Rate	1.000%		802
Amount 2018 Ad Valorem Tax			81,034

ALLOCATION OF MVT AND RVT

2018 Budgeted Fund Names	Budget Tax Levy Amounts for 2018	Allocation for Year 2019				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	72,232	3,370	69	467	553	0
	0	0	0	0	0	0
Total	72,232	3,370	69	467	553	0

MVT Estimate	3,370
RVT Estimate	69
16/20M Vehicle Estimate	467
Commercial Veh Es	553
Watercraft Estimate	

Fairview Cemetery District
Kiowa County

2019

Computation to Determine Limit for 2019

		Amount of Levy
1. Tax levy amount in 2018 budget	+	\$ <u>72,232</u>
2. Debt service levy in 2018 budget	-	\$ <u> </u>
3. Tax levy excluding debt service	\$	<u>72,232</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	<u>17,749</u>	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	<u>5,761,050</u>	
5b. Personal property 2017	-	<u>6,134,359</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 2018:		<u>7,349</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>25,098</u>	
8. Total estimated valuation July 1, 2018		<u>36,833,836</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>36,808,738</u>	
10. Factor for increase (7 divided by 9)		<u>0.00068</u>	
11. Amount of increase (10 times 3)	+	<u>49</u>	\$
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		<u>72,281</u>	\$
13. Debt Service Levy in this 2019 Budget		<u>0</u>	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>72,281</u>	
15. Consumer Price Index for all urban consumers for calendar year 2017		<u>0.021</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>1,517</u>	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>73,798</u>	

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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 6, 2018, 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 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	3,384,852	25.107	2,637,434	19.118	2,862,301	1,456,017	17.385
Debt Service	111,600		299,734		299,734		
Road & Bridge	2,107,602	18.687	2,308,404	16.433	2,324,429	1,693,870	20.225
Appraiser	157,390	1.469	299,935	3.232	406,512	294,098	3.512
County Health	233,858	1.721	297,566	1.692	490,168	138,150	1.650
Noxious Weed	217,988	2.549	277,486	2.704	282,800	267,566	3.195
Special Bridge	9,344		8,500		480,794		
Special Road & Bridge	621,953	7.062	690,000	6.649	1,690,000	444,403	5.306
Solid Waste	178,007	1.066	239,335	2.673	262,523	215,391	2.572
Sheriff	1,021,183	13.125	1,866,274	22.473	1,743,832	1,681,673	20.080
Ambulance	165,500	2.221	165,500	1.970	165,500	157,047	1.875
Building	252,837		8,745		739,380		
Equipment Reserve	77,936		19,617		434,623		
Emergency 911 Phone Service	65,507		7,955		182,975		
Landfill Closure	177,678				488,860		
Special Road Mach & Equip	121,790				371,461		
Non-Budgeted Funds-A	20,386						
Non-Budgeted Funds-B	15,361						
Non-Budgeted Funds-C	254,355						
Totals	9,195,127	73.007	9,126,485	76.944	13,225,892	6,348,215	75.800
Less: Transfers	495,628		55,000		207,051		
Net Expenditure	8,699,499		9,071,485		13,018,841		
Total Tax Levied	5,846,966		6,260,406		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	80,093,103		81,366,473		83,750,542		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	282,937	0	0
Revenue Bonds	2,018,022	1,690,717	1,646,745
Other	0	0	0
Lease Pur. Princ.	1,605,848	2,014,723	1,811,436
Total	3,906,807	3,705,440	3,458,181

*Tax rates are expressed in mills

	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	110,263	2.103	86,608	2.104	369,638	151,280	2.083
Less: Transfers							
Net Expenditure	110,263		86,608		369,638		
Total Tax Levied	143,601		147,943		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	69,115,881		70,345,634		72,642,039		
Haviland Cemetery District	55,028	5.704	57,493	5.617	184,710	78,623	5.324
Less: Transfers							
Net Expenditure	55,028		57,493		184,710		
Total Tax Levied	74,850		76,604		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,163,222		13,638,380		14,766,791		
Hillcrest Cemetery District	53,116	3.417	70,000	3.418	276,189	75,857	3.383
Less: Transfers							
Net Expenditure	53,116		70,000		276,189		
Total Tax Levied	73,761		73,533		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	21,586,993		21,519,629		22,420,253		
Fairview Cemetery District	64,158	2.000	106,998	2.000	200,000	81,034	2.200
Less: Transfers							
Net Expenditure	64,158		106,998		200,000		
Total Tax Levied	68,971		72,232		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	34,487,037		36,119,291		36,833,836		

Kristi Cooper
Clerk

Kiowa County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	1,429,365	17.067	26,388
Debt Service			0
Road & Bridge	1,662,864	19.855	30,699
Appraiser	288,715	3.447	5,330
County Health	135,621	1.619	2,504
Noxious Weed	262,669	3.136	4,849
Special Bridge			0
Special Road & Bridge	436,268	5.209	8,054
Solid Waste	211,448	2.525	3,904
Sheriff	1,650,890	19.712	30,478
Ambulance	154,172	1.841	2,846
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,232,012	74.412	115,052

2018 July 1 Valuation: 83,750,542

Valuation Factor: 83,750.542

Neighborhood Revitalization Subj to Rebate: 1,546,164

Neighborhood Revitalization factor: 1,546.164

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.