

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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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	2,870,322	1,693,510	19.648
Debt Service	10-113	8	299,734		
Road & Bridge	68-5,101	9	2,363,523	1,424,250	16.524
Appraiser	19-436	10	415,549	245,850	2.853
County Health	65-204	10	429,688	200,578	2.328
Noxious Weed	2-1318	11	286,151	190,101	2.204
Special Bridge	68-1135	11	460,071		
Special Road & Bridge	68-141g	12	1,690,000	837,381	9.716
Solid Waste	65-204	12	307,805	195,248	2.266
Sheriff	12-11a01	13	1,743,832	1,551,035	17.996
Ambulance	65-6113	13	192,300	164,119	1.905
Building		14	852,445		
Equipment Reserve		14	585,234		
Emergency 911 Phone Service		15	201,512		
Landfill Closure		15	522,576		
Special Road Mach & Equip		16	480,935		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	13,701,677	6,502,073	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25			
					County Clerk's Use Only
					86,194,275
					Nov 1, 2019 Total Assessed Valuation

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

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

6,502,091
NO

John Bert
Bert county
Ronald Freeman

Attest: *August 5* 2019
Kwiti Cooper
County Clerk

Governing Body

CERTIFICATE (2)

		2020 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Other County						
Special District Funds	K.S.A.					
Rural Fire District	19-3601	20	342,893	155,676	<u>75,250,577</u>	<u>2.069</u>
Haviland Cemetery District	17-1330	21	193,775	44,488	<u>15,029,373</u>	<u>2.961</u>
Hillcrest Cemetery District	17-1330	22	256,189	37,984	<u>24,560,853</u>	<u>1.547</u>
Fairview Cemetery District	17-1330	23	265,029	80,564	<u>36,625,621</u>	<u>2.20</u>
TOTALS		xxxxxx	1,057,886	318,712		0.000

Kiowa County

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>6,348,215</u>
2. Other tax entity levy in 2019 budget	- \$ <u>0</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>6,348,215</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>262,396</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>6,932,187</u>	
5b. Personal property 2018	- <u>8,803,799</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 2019 :	+ <u>201,162</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>463,558</u>	
10. Total estimated valuation July 1, 2019	<u>86,170,507</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0054</u>	
12. Percentage adjustment increase (12 times 3)		+ \$ <u>34,335</u>
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>95,223</u>
15. Total Percentage Adjustments		<u>\$ 129,558</u>

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:					+ <u>0</u>
Property tax revenues for debt service in 2019 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 2020 budget:					+ <u>0</u>
(Obligations must have been incurred prior to July 1, 2016)					
(Do not include amounts already reported in debt service levy)					
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 2020 budget:					+ <u>0</u>
(Do not include amounts already reported in debt service levy)					
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:					+ <u>0</u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)					+ <u>0</u>
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:					
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:					+ <u>0</u>
22. Law enforcement expenses - 2020 budget:					+ 1,743,832
Law enforcement expenses - 2019 budget:					- <u>1,743,832</u>
CPI adjustment	1.50%				<u>26,157</u>
Increased law enforcement expenses in 2020 budget:					+ <u>0</u>
(Do not include building construction or remodeling costs)					
23. Fire protection expenses - 2020 budget:					+ <u>0</u>
Fire protection expenses - 2019 budget:					- <u>0</u>
CPI adjustment	1.50%				<u>0</u>
Increased fire protection expense in 2020 budget:					+ <u>0</u>
(Do not include building construction or remodeling costs)					
24. Emergency medical expenses - 2020 budget:					+ 192,300
Emergency medical expenses - 2019 budget:					- <u>165,500</u>
CPI adjustment	1.50%				<u>2,483</u>
Increased emergency medical expenses in 2020 budget:					+ <u>24,318</u>
(Do not include building construction or remodeling costs)					
25. Total Revenue Adjustments					<u>24,318</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
29. Total Computed Tax Levy		<u>6,502,091</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.

2016 Tax Levy (Less Levy for other Governmental Units)	5,469,638	
2017 Tax Levy (Less Levy for other Governmental Units)	5,846,996	None
2018 Tax Levy (Less Levy for other Governmental Units)	6,260,406	None
2019 Tax Levy (Less Levy for other Governmental Units)	6,348,215	None
Average Tax Levy (last three years)	6,151,872	
CPI Adjustment of 0.025	153,797	
Average Tax Levy Adjusted by CPI	6,305,669	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	6,502,073	
Exemption from Election Requirement		No

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
2020 Tax Levy (Less Levy for other Governmental Units)	6,502,073	
2019 Tax Levy (Less Levy for other Governmental Units)	6,348,215	
Change in Levy	153,858	
CPI Adjustment		95,223
2020 Mill Rate (Less Mills for other Governmental Units)	75.457	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		95,223
Exemption from Election Requirement		No

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,456,017	54,049	804	6,705	6,601	0
Debt Service						
Road & Bridge	1,693,870	62,878	935	7,799	7,678	0
Appraiser	294,098	10,917	162	1,354	1,333	0
County Health	138,150	5,128	76	636	626	0
Noxious Weed	267,566	9,932	148	1,232	1,213	0
Special Bridge						
Special Road & Bridge	444,403	16,497	245	2,046	2,014	0
Solid Waste	215,391	7,995	119	992	976	0
Sheriff	1,681,673	62,425	928	7,743	7,623	0
Ambulance	157,047	5,830	87	723	712	0
TOTAL	6,348,215	235,651	3,504	29,230	28,776	0

County Treas Motor Vehicle Estimate 235,651

 County Treas Recreational Vehicle Estimate 3,504

 County Treas 16/20M Vehicle Estimate 29,230

 County Treas Commercial Vehicle Tax Estimate 28,776

 County Treas Watercraft Tax Estimate 0

 Motor Vehicle Factor 0.03712

 Recreational Vehicle Factor 0.00055

 16/20M Vehicle Factor 0.00460

 Commercial Vehicle Factor 0.00453

 Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Equipment Reserve	65,000	-	✓ 15,241	19-119
General	Landfill Closure	30,000	157,051	✓ 51,088	19-120
General	Building (Courthouse General)	25,000	50,000	✓ 50,000	19-120
				116,329	
Road and Bridge	Special Bridge	-	-	-	68-141g
Road and Bridge	Landfill Closure	-	-	-	
Road and Bridge	Special Machinery & Equipment	-	-	-	68-141g
Motor Vehicle Operating	General	25,186			8-145
Solid Waste	Landfill Closure	-	-	-	19-120
Landfill Closure	Solid Waste	22,393	-	-	
Ambulance	Equipment Reserve	-	-	26,800	19-119
Sheriff	Equipment Reserve	200,000	-	-	19-119
Oil & Gas Depletion Trust	Building	77,850			19-271
Special Road & Bridge	Special Machinery & Equipment	-	-	170,000	
	Total	445,429	207,051	313,129	
	Adjustments*				
	Adjusted Totals	445,429	207,051	313,129	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 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, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						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	1,601,015	12/31	12/31	63,865	34,725	62,823	35,905
Total Revenue Bonds					1,601,015			63,865	34,725	62,823	35,905
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					1,601,015			63,865	34,725	62,823	35,905

Kiowa County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Caterpillar - Truck & Trailer	12/19/2012	84	3.20	132,716	44,241	45,657	
Foley - Caterpillar Grader	2/3/2014	84	2.50	241,953	157,020	0	22,207
Foley - Caterpillar M-20	2/3/2014	84	2.50	250,453	178,679	23,546	23,546
Caterpillar - Motor Grader	12/21/2015	84	2.70	250,825	179,326	22,178	22,178
Asphalt Zipper	12/7/2015	60	3.12	164,990	53,995	28,273	28,272
Caterpillar - Motor Grader (M-22)	6/20/2016	84	2.90	269,800	210,934	24,205	24,205
Caterpillar - Motor Grader	9/30/2016	84	2.87	249,300	199,102	20,956	20,956
Caterpillar - Motor Grader (M-24)	12/29/2016	84	2.87	249,300	199,092	20,974	20,973
Caterpillar - Motor Grader (M-25)	10/16/2017	84	3.59	233,756	189,825	25,701	25,701
Caterpillar - Motor Grader (M-26)	10/16/2017	84	3.59	233,756	189,825	25,701	25,701
Tasers	9/17/2018	60	2.03	14,384	12,024	3,160	3,160
				Totals	1,614,063	240,351	216,899

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

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,086,531	1,039,769	612,061
Receipts:			
Ad Valorem Tax	1,519,084	1,456,017	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,693		
Motor Vehicle Tax	112,284	57,472	54,049
Recreational Vehicle Tax		1,015	804
16/20M Vehicle Tax		7,352	6,705
Commercial Vehicle Tax		7,482	6,601
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	18,391	15,000	15,000
Local Alcoholic Liquor		3,599	2,374
Compensating Use Tax			
Local Sales Tax	238,467	100,000	100,000
Interest on Taxes	11,999	10,000	10,000
State Grants			
Jail Inmate Contracts			
Mortgage Registration Fees	3,196		
Officers' Fees	64,640	20,000	20,000
Diversions Fees		60,569	60,569
Transfer from Motor Vehicle Operating	25,186	0	0
Employee Benefit Reimbursement		30,000	30,000
Prior Year Canceled Encumbrances			
Contract Proceeds		682,475	285,000
Co Health Dept Rent		0	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	51,762	10,000	10,000
Neighborhood Revitalization Rebate		-26,388	-19,584
Miscellaneous	46,429		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,102,131	2,434,593	581,518
Resources Available:	3,188,662	3,474,362	1,193,579

Kiowa County

2020

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	3,188,662	3,474,362	1,193,579
Expenditures:			
General and Administrative	409,470	464,107	568,783
County Commission	222,781	318,689	325,381
County Clerk	200,874	216,715	224,949
County Treasurer	198,340	206,905	214,086
Register of Deeds	113,504	137,108	146,279
Direct Election	26,272	46,647	47,580
Commons Media Center	35,000	35,000	40,000
Employee Benefits	5,493	241,480	228,925
Community Center	11,547	21,185	26,185
Commons Building	38,030	46,000	46,000
Other Agencies	184,425	188,500	191,500
Other Agencies	153,000	186,000	186,000
Other Agencies	0	10,600	5,600
County Attorney	139,371	142,697	191,625
County Attorney - Diversion	15,992	60,569	60,569
District Court	59,918	75,000	75,000
Emergency Operations Center	177,800	224,548	142,031
Other Agencies	37,076	33,500	33,500
Transfers	120,000	207,051	116,329
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,148,893	2,862,301	2,870,322
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,148,893	2,862,301	2,870,322
Unencumbered Cash Balance Dec 31	1,039,769	612,061	xxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,637,434	2,862,301	2,870,322
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,870,322
		Tax Required	1,676,743
		Delinquent Comp Rate: 1.0%	16,767
		Amount of 2019 Ad Valorem Tax	1,693,510

Kiowa County

2020

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General and Administrative			
Salaries	126,306	160,107	263,283
Contractual	254,789	247,500	247,500
Commodities	22,964	21,500	23,000
Capital Outlay	5,411	35,000	35,000
Total	409,470	464,107	568,783
County Commission			
Salaries	136,003	191,189	197,881
Contractual	84,055	98,500	98,500
Commodities	2,023	19,000	19,000
Capital Outlay	700	10,000	10,000
Total	222,781	318,689	325,381
County Clerk			
Salaries	191,390	207,215	215,259
Contractual	1,619	4,500	4,590
Commodities	6,141	3,000	3,060
Capital Outlay	1,724	2,000	2,040
Total	200,874	216,715	224,949
County Treasurer			
Salaries	186,671	193,905	201,086
Contractual	5,888	6,900	6,900
Commodities	5,682	6,100	6,100
Capital Outlay	99		
Total	198,340	206,905	214,086
Register of Deeds			
Salaries	106,254	124,808	128,979
Contractual	5,092	7,900	7,900
Commodities	2,158	4,400	4,400
Capital Outlay			5,000
Total	113,504	137,108	146,279
Direct Election			
Salaries	9,863	13,588	13,860
Contractual			
Commodities	16,409	21,059	21,480
Capital Outlay		12,000	12,240
Total	26,272	46,647	47,580
Commons Media Center			
Salaries			
Contractual	35,000	35,000	40,000
Commodities			
Capital Outlay			
Total	35,000	35,000	40,000
Employee Benefits			
Health Insurance / Contingency	2,585	241,480	228,925
KPERS			
FICA			
Other	2,908		
Total	5,493	241,480	228,925
Total - Page 7b	1,211,734	1,666,651	1,795,983

10013170
13220
13370
13480

100163110
3220
3060
2040

100203110
3220
3370

100095111
95203
93480

Kiowa County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Community Center			
Salaries		300	300
Contractual	11,120	14,000	19,000
Commodities	427	3,000	3,000
Capital Outlay		3,885	3,885
Total	11,547	21,185	26,185
Commons Building			
Salaries			
Contractual	34,207	40,000	40,000
Commodities	1,681	4,000	4,000
Capital Outlay	2,142	2,000	2,000
Total	38,030	46,000	46,000
Other Agencies			
Agricultural Extension	120,000	120,000	123,000
Conservation District	15,000	15,000	15,000
County Fair	19,425	18,500	18,500
Historical Records	30,000	35,000	35,000
Total	184,425	188,500	191,500
Other Agencies			
Library	75,000	108,000	108,000
Services for Elderly	68,000	68,000	68,000
Swimming Pool	10,000	10,000	10,000
Total	153,000	186,000	186,000
Other Agencies			
Rural Opportunity Zone			
CASA		600	600
Economic Development Incentives		10,000	5,000
Total	0	10,600	5,600
County Attorney			
Salaries	138,636	135,927	184,085
Contractual	735	1,500	1,500
Commodities		3,270	4,040
Capital Outlay		2,000	2,000
Total	139,371	142,697	191,625
County Attorney - Diversion			
Salaries	437		
Contractual	15,555	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		45,876	45,876
Total	15,992	60,569	60,569
District Court			
Salaries			
Contractual	45,325	66,400	66,900
Commodities	9,293	4,100	3,600
Capital Outlay	5,300	4,500	4,500
Total	59,918	75,000	75,000
Total - Page7c	602,283	730,551	782,479

35110
100135220
35370
35480

Kiowa County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Emergency Operations Center			
Salaries	154,797	196,548	114,031
Contractual	11,477	13,000	13,000
Commodities	10,400	7,500	7,500
Capital Outlay	1,126	7,500	7,500
Total	177,800	224,548	142,031
Other Agencies			
Weather Tower	9,326	6,000	6,000
Mental Rehabilitation	2,750	2,500	2,500
Mental Health	25,000	25,000	25,000
Total	37,076	33,500	33,500
Transfers			
Landfill Closure	30,000	157,051	51,088
Building			0
Building (Courthouse General)	25,000	50,000	50,000
Equipment Reserve	65,000		15,241
Total	120,000	207,051	116,329
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	334,876	465,099	291,860

Kiowa County

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	1,211,734	1,666,651	1,795,983
Total - Page 7c	602,283	730,551	782,479
Total - Page 7d	334,876	465,099	291,860
Total Detail Expenditures**	2,148,893	2,862,301	2,870,322

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

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		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 (2020 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
2018/2019/2020 Budget Authority Amount:	299,734	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 2019 Ad Valorem Tax	0

Kiowa County

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Public Works			
Salaries	1,143,248	1,269,429	1,308,523
Contractual	123,319	165,000	165,000
Commodities	390,780	550,000	550,000
Capital Outlay	240,925	340,000	340,000
Total	1,898,272	2,324,429	2,363,523
Transfers			
Special Road & Bridge			
Special Road Machinery & Equipment			
Special Bridge			
Landfill Closure			
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 Detail Expenditures**	1,898,272	2,324,429	2,363,523

201213110
201213220
2012137370
201213480

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

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	145,789	168,559	161,210
Receipts:			
Ad Valorem Tax	254,438	294,098	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	780		
Motor Vehicle Tax	6,679	9,716	10,917
Recreational Vehicle Tax		171	162
16/20 M Vehicle Tax		1,243	1,354
Commercial Vehicle Tax		1,265	1,333
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,330	-2,843
Miscellaneous	2,034		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	263,931	301,163	10,923
Resources Available:	409,720	469,722	172,133
Expenditures:			
Personnel	180,586	206,458	215,495
Contractual	23,000	43,200	43,200
Commodities	3,882	18,000	18,000
Capital Outlay	2,682	10,000	10,000
GIS Personnel	26,300	30,854	30,854
GIS Capital Outlay	4,500	0	98,000
GIS Commodities	211		
Transfer to Equipment Reserve			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	241,161	308,512	415,549
Unencumbered Cash Balance Dec 31	168,559	161,210	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	348,935	406,512	415,549
Non-Appropriated Balance			415,549
Total Expenditure/Non-Appr Balance			415,549
Tax Required			243,416
Delinquent Comp Rate:		1.0%	2,434
Amount of 2019 Ad Valorem Tax			245,850

Adopted Budget County Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	395,768	330,677	171,950
Receipts:			
Ad Valorem Tax	132,821	138,150	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	657		
Motor Vehicle Tax	6,555	5,084	5,128
Recreational Vehicle Tax		90	76
16/20 M Vehicle Tax		650	636
Commercial Vehicle Tax		662	626
Watercraft Tax			0
State and Federal Aid	9,417	5,000	5,000
Licenses and Fees	61,708	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,504	-2,320
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	211,158	197,132	59,146
Resources Available:	606,926	527,809	231,096
Expenditures:			
Personnel	201,200	265,859	339,688
Contractual	26,218	30,000	30,000
Commodities	47,245	50,000	50,000
Capital Outlay	1,586	10,000	10,000
Capital Outlay - Commissioners		0	
Rent/Overhead		0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	276,249	355,859	429,688
Unencumbered Cash Balance Dec 31	330,677	171,950	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	453,506	490,168	429,688
Non-Appropriated Balance			429,688
Total Expenditure/Non-Appr Balance			429,688
Tax Required			198,592
Delinquent Comp Rate:		1.0%	1,986
Amount of 2019 Ad Valorem Tax			200,578

2020

Kiowa County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Noxious Weed			
Unencumbered Cash Balance Jan 1	64,955	97,321	87,605
Receipts:			
Ad Valorem Tax	212,265	267,566	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	947		
Motor Vehicle Tax	9,258	8,127	9,932
Recreational Vehicle Tax		143	148
16/20 M Vehicle Tax		1,039	1,232
Commercial Vehicle Tax		1,058	1,213
Watercraft Tax			0
State and Federal Aid	13,195		
Other	66,247		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,849	-2,198
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	301,912	273,084	10,327
Resources Available:	366,867	370,405	97,932
Expenditures:			
Personnel	153,384	142,300	145,651
Contractual	18,213	21,000	21,000
Commodities	96,137	103,500	90,000
Capital Outlay	1,812	6,000	6,000
Repairs & Supplies		10,000	23,500
Transfer to Equipment Reserve			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	269,546	282,800	286,151
Unencumbered Cash Balance Dec 31	97,321	87,605	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	277,486	282,800	286,151
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	286,151
		Tax Required	188,219
		Delinquent Comp Rate: 1.0%	1,882
		Amount of 2019 Ad Valorem Tax	190,101

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Special Bridge			
Unencumbered Cash Balance Jan 1	489,294	468,571	460,071
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues			
Transfer from Road and Bridge	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4	0	0
Resources Available:	489,298	468,571	460,071
Expenditures:			
Contractual	20,727	8,500	88,500
Commodities			
Capital Outlay		0	371,571
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,727	8,500	460,071
Unencumbered Cash Balance Dec 31	468,571	460,071	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	419,500	480,794	460,071
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,071
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2019 Ad Valorem Tax	0

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Noxious Weed			
Unencumbered Cash Balance Jan 1	64,955	97,321	87,605
Receipts:			
Ad Valorem Tax	212,265	267,566	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	947		
Motor Vehicle Tax	9,258	8,127	9,932
Recreational Vehicle Tax		143	148
16/20 M Vehicle Tax		1,039	1,232
Commercial Vehicle Tax		1,058	1,213
Watercraft Tax			0
State and Federal Aid	13,195		
Other	66,247		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,849	-2,198
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	301,912	273,084	10,327
Resources Available:	366,867	370,405	97,932
Expenditures:			
Personnel	153,384	142,300	145,651
Contractual	18,213	21,000	21,000
Commodities	96,137	103,500	90,000
Capital Outlay	1,812	6,000	6,000
Repairs & Supplies		10,000	23,500
Transfer to Equipment Reserve			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	269,546	282,800	286,151
Unencumbered Cash Balance Dec 31	97,321	87,605	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	277,486	282,800	286,151
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			286,151
Tax Required			188,219
Delinquent Comp Rate: 1.0%			1,882
Amount of 2019 Ad Valorem Tax			190,101

Adopted Budget

Special Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	489,294	468,571	460,071
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues			
Transfer from Road and Bridge	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4	0	0
Resources Available:	489,298	468,571	460,071
Expenditures:			
Contractual	20,727	8,500	88,500
Commodities			
Capital Outlay		0	371,571
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,727	8,500	460,071
Unencumbered Cash Balance Dec 31	468,571	460,071	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	419,500	480,794	460,071
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			460,071
Tax Required			0
Delinquent Comp Rate: 1.0%			0
Amount of 2019 Ad Valorem Tax			0

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road & Bridge	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,366,211	1,077,944	849,792
Receipts:			
Ad Valorem Tax	521,937	444,403	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,735		
Motor Vehicle Tax	29,835	19,988	16,497 ✓
Recreational Vehicle Tax		353	245 ✓
16/20 M Vehicle Tax		2,556	2,046 ✓
Commercial Vehicle Tax		2,602	2,014 ✓
Watercraft Tax			0
Transfer from Road & Bridge			
Contract Proceeds			
Intergovernmental Revenues	49,192		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8,054	-9,684 ✓
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	603,699	461,848	11,118
Resources Available:	1,969,910	1,539,792	860,910
Expenditures:			
Contractual	57	20,000	20,000 ✓
Commodities	67,810	170,000	500,000 ✓
Capital Outlay	824,099	500,000	1,000,000 ✓
Transfer to Special Machinery & Equipment			170,000 ✓
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	891,966	690,000	1,690,000 ✓
Unencumbered Cash Balance Dec 31	1,077,944	849,792	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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			829,090
Delinquent Comp Rate: 1.0%			8,291 ✓
Amount of 2019 Ad Valorem Tax			837,381 ✓

202243220
202243370
202243480

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	15,847	97,451	81,666
Receipts:			
Ad Valorem Tax	214,180	215,391	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	1,468	8,035	7,995 ✓
Recreational Vehicle Tax		142	119 ✓
16/20 M Vehicle Tax		1,028	992 ✓
Commercial Vehicle Tax		1,046	976 ✓
Watercraft Tax			0
User Fees	47,740	25,000	25,000 ✓
Special Assessments			
Prior Year Canceled Encumbrances			
Transfer from Landfill Closure	22,393	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,904	-2,258 ✓
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	285,781	246,738	32,824
Resources Available:	301,628	344,189	114,490
Expenditures:			
Personnel	123,363	168,723	204,005 ✓
Contractual	43,772	40,000	45,000 ✓
Commodities	37,042	30,000	35,000 ✓
Capital Outlay		23,800	23,800 ✓
Transfer to Landfill Closure			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	204,177	262,523	307,805 ✓
Unencumbered Cash Balance Dec 31	97,451	81,666	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	239,335	262,523	307,805
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			307,805
Tax Required			193,315
Delinquent Comp Rate: 1.0%			1,933 ✓
Amount of 2019 Ad Valorem Tax			195,248

Kiowa County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	673,125	791,825	802,445
Receipts:			
Transfer from General	25,000	50,000	50,000
Other	108,501		
Transfer from Long Term Recovery			
Transfer from Oil & Gas Depletion Trust	77,850	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	211,351	50,000	50,000
Resources Available:	884,476	841,825	852,445
Expenditures:			
Capital Outlay	92,651	39,380	852,445
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	92,651	39,380	852,445
Unencumbered Cash Balance Dec 31	791,825	802,445	0
2018/2019/2020 Budget Authority Amount:	688,745	739,380	852,445

Adopted Budget

Equipment Reserve	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	454,240	564,100	543,193
Receipts:			
Transfer from Ambulance	0	0	26,800
Transfer from Sheriff	200,000	0	0
Transfer from General	65,000	0	15,241
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous	19,349		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	284,349	0	42,041
Resources Available:	738,589	564,100	585,234
Expenditures:			
Capital Outlay - General	63,689	20,907	275,518
Capital Outlay - Ambulance	48,439	0	55,955
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff	62,361	0	230,761
Capital Outlay - Election		0	12,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	174,489	20,907	585,234
Unencumbered Cash Balance Dec 31	564,100	543,193	0
2018/2019/2020 Budget Authority Amount:	401,572	434,624	585,234

Kiowa County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sheriff	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	15,407	153,824	147,371
Receipts:			
Ad Valorem Tax	1,764,268	1,681,673	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,388		
Motor Vehicle Tax	36,059	67,556	62,425
Recreational Vehicle Tax		1,192	928
16/20 M Vehicle Tax		8,640	7,743
Commercial Vehicle Tax		8,796	7,623
Watercraft Tax			0
Jail Inmate Contracts	18,130		
Sheriff Fees	1,736		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-30,478	-17,936
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,824,581	1,737,379	60,783
Resources Available:	1,839,988	1,891,203	208,154
Expenditures:			
Sheriff			
Salaries	923,498	1,076,060	1,114,558
Contractual	121,873	207,498	65,000
Commodities	77,634	51,000	150,000
Capital Outlay	51,528	30,000	35,000
Sheriff - Jail			
Salaries	267,474	299,522	299,522
Contractual	22,361	49,502	33,752
Commodities	21,796	26,250	42,000
Capital Outlay		4,000	4,000
Transfer to Equipment Reserve	200,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,686,164	1,743,832	1,743,832
Unencumbered Cash Balance Dec 31	153,824	147,371	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,871,274	1,743,832	1,743,832
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,743,832
		Tax Required	1,535,678
		Delinquent Comp Rate: 1.0%	15,357
		Amount of 2019 Ad Valorem Tax	1,551,035

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,475	28,098	24,352
Receipts:			
Ad Valorem Tax	154,640	157,047	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	601		
Motor Vehicle Tax	6,102	5,921	5,830
Recreational Vehicle Tax		104	87
16/20 M Vehicle Tax		757	723
Commercial Vehicle Tax		771	712
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,846	-1,898
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	161,343	161,754	5,454
Resources Available:	166,818	189,852	29,806
Expenditures:			
Appropriation	138,720	165,500	165,500
Transfer to Equipment Reserve			26,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	138,720	165,500	192,300
Unencumbered Cash Balance Dec 31	28,098	24,352	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	170,500	165,500	192,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,300
		Tax Required	162,494
		Delinquent Comp Rate: 1.0%	1,625
		Amount of 2019 Ad Valorem Tax	164,119

Kiowa County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	110,930	129,487	161,512
Receipts:			
Tax Receipts	50,174	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,174	40,000	40,000
Resources Available:	161,104	169,487	201,512
Expenditures:			
Contractual Services	31,617	7,975	201,512
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,617	7,975	201,512
Unencumbered Cash Balance Dec 31	129,487	161,512	0
2018/2019/2020 Budget Authority Amount:	197,955	182,975	201,512

Adopted Budget

Landfill Closure	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	301,809	314,437	471,488
Receipts:			
Transfer from General	30,000	157,051	51,088
Transfer from Solid Waste	0	0	0
Transfer from Road and Bridge	0	0	0
Other Landfill Fees	5,021		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,021	157,051	51,088
Resources Available:	336,830	471,488	522,576
Expenditures:			
Contractual Services		0	522,576
Transfer to Solid Waste	22,393		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	22,393	0	522,576
Unencumbered Cash Balance Dec 31	314,437	471,488	0
2018/2019/2020 Budget Authority Amount:	471,183	488,860	522,576

Kiowa County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Road Mach & Equip	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	371,461	310,935	310,935
Receipts:			
Transfer from Road & Bridge	0	0	0
Transfer from Special Road & Bridge	0	0	170,000
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	170,000
Resources Available:	371,461	310,935	480,935
Expenditures:			
Capital Outlay	60,526	0	480,935
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	60,526	0	480,935
Unencumbered Cash Balance Dec 31	310,935	310,935	0
2018/2019/2020 Budget Authority Amount:	466,641	371,461	480,935

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

2020

Kiowa County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

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	4,510	Cash Balance Jan 1	4,305	Cash Balance Jan 1	16,974	Cash Balance Jan 1	115,630	Cash Balance Jan 1	331,196	472,615
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State and Federal Aid	9,417	Licenses and Fees	1,202	State and Federal Aid	38,832	Hospital	144			
Total Receipts	9,417	Total Receipts	1,202	Total Receipts	38,832	Total Receipts	144	Total Receipts	0	49,595
Resources Available:	13,927	Resources Available:	5,507	Resources Available:	55,806	Resources Available:	115,774	Resources Available:	331,196	522,210
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	5,394	Capital outlay	4,300	Commodities	32,655			Transfers Out	77,850	
Total Expenditures	5,394	Total Expenditures	4,300	Total Expenditures	32,655	Total Expenditures	0	Total Expenditures	77,850	120,199
Cash Balance Dec 31	8,533	Cash Balance Dec 31	1,207	Cash Balance Dec 31	23,151	Cash Balance Dec 31	115,774	Cash Balance Dec 31	253,346	402,011
										402,011

**Note: These two block figures should agree.

2020

Kiowa County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		Total
Prosecuting Attorneys' Training		Prosecutors' Trust		ROD Technology		Sheriff Donations		Special Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	3,049	Cash Balance Jan 1	20,088	Cash Balance Jan 1	31,702	Cash Balance Jan 1	90	Cash Balance Jan 1	2,357	57,286
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	2,647	Other		Licenses and Fees	4,810	Donations	400	Other	1,885	
Total Receipts	2,647	Total Receipts	0	Total Receipts	4,810	Total Receipts	400	Total Receipts	1,885	9,742
Resources Available:	5,696	Resources Available:	20,088	Resources Available:	36,512	Resources Available:	490	Resources Available:	4,242	67,028
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,805	Commodities	308	Capital Outlay	1,362	Commodities	209	Commodities	1,094	
Total Expenditures	1,805	Total Expenditures	308	Total Expenditures	1,362	Total Expenditures	209	Total Expenditures	1,094	4,778
Cash Balance Dec 31	3,891	Cash Balance Dec 31	19,780	Cash Balance Dec 31	35,150	Cash Balance Dec 31	281	Cash Balance Dec 31	3,148	62,250
										62,250

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		Total
County Treasurer's Technology		Motor Vehicle Operating		Women, Infants & Children Grant		Worthless Check		Health Insurance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	3,806	Cash Balance Jan 1	25,186	Cash Balance Jan 1	7,747	Cash Balance Jan 1	572	Cash Balance Jan 1	327,553	364,864
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	1,203	Licenses and Fees	32,695	State and Federal Aid	205,739	Licenses and Fees	10	Premiums	320,024	
								Use of Money & Prop	646	
Total Receipts	1,203	Total Receipts	32,695	Total Receipts	205,739	Total Receipts	10	Total Receipts	320,670	560,317
Resources Available:	5,009	Resources Available:	57,881	Resources Available:	213,486	Resources Available:	582	Resources Available:	648,223	925,181
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personnel	5,591	Commodities	186,605			Claims Paid	21,880	
		Contractual	552							
		Commodities	702							
		Transfers Out	25,186							
Total Expenditures	0	Total Expenditures	32,031	Total Expenditures	186,605	Total Expenditures	0	Total Expenditures	21,880	240,516
Cash Balance Dec 31	5,009	Cash Balance Dec 31	25,850	Cash Balance Dec 31	26,881	Cash Balance Dec 31	582	Cash Balance Dec 31	626,343	684,665
										684,665

**Note: These two block figures should agree.

Special District Name: Rural Fire District

Name of County: Kiowa County

2020

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	150,000	118,507	184,333
Receipts:			
Ad Valorem Tax	145,839	151,280	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	294		
Motor Vehicle Tax	5,134	3,579	3,883
Recreational Vehicle Tax		68	65
16/20M Vehicle Tax		927	738
Commercial Vehicle Tax		563	550
Watercraft Tax			0
LAVTR			
Slider			
Other	17,157		
Prior Year Canceled Encumbrances			
Neighborhood Revitalization		-953	-811
Interest on Idle Funds			
Total Receipts	168,424	155,464	4,425
Resources Available:	318,424	273,971	188,758
Expenditures:			
Personnel	43,955	47,000	47,000
Contractual	33,808	13,000	13,000
Commodities	31,128	25,000	25,000
Capital Outlay	91,026	4,638	257,893
Cash Forward (2020 column)			
Total Expenditures	199,917	89,638	342,893
Unencumbered Cash Balance Dec 31	118,507	184,333	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			342,893
Tax Required			154,135
Delinquency Computation % Rate		1.000%	1,541
Amount 2019 Ad Valorem Tax			155,676

ALLOCATION OF MVT AND RVT

2019 Budgeted Fund Names	Budget Tax Levy Amounts for 2019	Allocation for Year 2020				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	151,280	3,883	65	738	550	0
	0	0	0	0	0	0
Total	151,280	3,883	65	738	550	0

MVT Estimate	3,883
RVT Estimate	65
16/20M Vehicle Estimate	738
Commercial Veh Es	550
Watercraft Estimate	

2020

Rural Fire District
Kiowa County

Computation to Determine Limit for 2020

		<u>Amount of Levy</u>
1. Tax levy amount in 2019 budget		+ \$ <u>151,280</u>
2. Debt service levy in 2019 budget		- \$ <u>0</u>
3. Tax levy excluding debt service		\$ <u>151,280</u>
2019 Valuation Information for Valuation Adjustments		
4. New improvements for 2019:	+	<u>194,925</u>
5. Increase in personal property for 2019:		
5a. Personal property 2019	+	<u>6,846,422</u>
5b. Personal property 2018	-	<u>8,689,067</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 2019:		<u>109,164</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>304,089</u>
8. Total estimated valuation July 1, 2019		<u>75,232,933</u>
9. Total valuation less valuation adjustment (8 minus 7)		<u>74,928,844</u>
10. Factor for increase (7 divided by 9)		<u>0.00406</u>
11. Amount of increase (10 times 3)		+ \$ <u>614</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>151,894</u>
13. Debt Service Levy in this 2020 Budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>151,894</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>3,782</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>155,676</u>

If the 2020 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

2020

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	81,384	119,560	146,574
Receipts:			
Ad Valorem Tax	78,182	78,623	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,996	3,779
Recreational Vehicle Tax		49	42
16/20M Vehicle Tax		473	454
Commercial Vehicle Tax		254	246
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	849		
Memorials	110		
Miscellaneous			
Neighborhood Revitalization		-1,671	-1,368
Interest on Idle Funds	100		
Total Receipts	79,241	81,724	3,153
Resources Available:	160,625	201,284	149,727
Expenditures:			
Personnel	34,567	40,000	40,000
Contractual	3,392	5,000	5,000
Commodities	3,106	3,775	3,775
Capital Outlay		5,935	145,000
Cash Forward (2020 column)			
Total Expenditures	41,065	54,710	193,775
Unencumbered Cash Balance Dec 31	119,560	146,574	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			193,775
Tax Required			44,048
Delinquency Computation % Rate			1.000%
Amount 2019 Ad Valorem Tax			440
			44,488

ALLOCATION OF MVT AND RVT

2019 Budgeted Fund Names	Budget Tax Levy Amounts for 2019	Allocation for Year 2020				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	78,623	3,779	42	454	246	0
	0	0	0	0	0	0
Total	78,623	3,779	42	454	246	0

MVT Estimate	3,779
RVT Estimate	42
16/20M Vehicle Estimate	454
Commercial Veh Es	246
Watercraft Estimate	

2020

Haviland Cemetery District
Kiowa County

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>78,623</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>78,623</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>112,825</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>542,537</u>	
5b. Personal property 2018	- <u>705,679</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 2019:	<u>89,503</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>202,328</u>	
8. Total estimated valuation July 1, 2019	<u>15,022,377</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>14,820,049</u>	
10. Factor for increase (7 divided by 9)	<u>0.01365</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1,073</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>79,696</u>	
13. Debt Service Levy in this 2020 Budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>79,696</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,966</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>81,662</u>	

If the 2020 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

2020

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	167,435	209,352	216,888
Receipts:			
Ad Valorem Tax	74,750	75,857	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,712	1,702
Recreational Vehicle Tax		20	22
16/20M Vehicle Tax		285	250
Commercial Vehicle Tax		200	186
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	141		
Burials	1,185		
Burials, Lots, Interest, Other	24,072		
Neighborhood Revitalization		-538	-467
Interest on Idle Funds	473		
Total Receipts	100,621	77,536	1,693
Resources Available:	268,056	286,888	218,581
Expenditures:			
Personnel	28,968	38,600	25,000
Contractual	29,736	31,400	25,000
Commodities			
Capital Outlay		0	21,500
Additional Capital Outlay		0	184,689
Cash Forward (2020 column)			
Total Expenditures	58,704	70,000	256,189
Unencumbered Cash Balance Dec 31	209,352	216,888	xxxxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			256,189
Tax Required			37,608
Delinquency Computation % Rate			1.000%
Amount 2019 Ad Valorem Tax			37,984

ALLOCATION OF MVT AND RVT

2019 Budgeted Fund Names	Budget Tax Levy Amounts for 2019	Allocation for Year 2020				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	75,857	1,702	22	250	186	0
	0	0	0	0	0	0
Total	75,857	1,702	22	250	186	0

MVT Estimate	1,702
RVT Estimate	22
16/20M Vehicle Estimate	250
Commercial Veh Es	186
Watercraft Estimate	

Hillcrest Cemetery District
Kiowa County

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>75,857</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>75,857</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>50,725</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>882,161</u>	
5b. Personal property 2018	- <u>906,303</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 2019:		<u>9</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>50,734</u>
8. Total estimated valuation July 1, 2019	<u>24,549,650</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>24,498,916</u>
10. Factor for increase (7 divided by 9)		<u>0.00207</u>
11. Amount of increase (10 times 3)		+ \$ <u>157</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>76,014</u>
13. Debt Service Levy in this 2020 Budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>76,014</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,896</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>77,910</u>

If the 2020 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

2020

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	150,780	178,509	181,668
Receipts:			
Ad Valorem Tax	73,143	81,034	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,370	3,903
Recreational Vehicle Tax		69	62
16/20M Vehicle Tax		467	350
Commercial Vehicle Tax		553	583
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees			
Lot Sales	236		
Markers and Grave Fees			
Burials	6,310		
Neighborhood Revitalization		-2,334	-1,303
Other	30		
Interest on Idle Funds	188		
Total Receipts	79,907	83,159	3,595
Resources Available:	230,687	261,668	185,263
Expenditures:			
Personnel	37,699	40,000	40,000
Contractual	4,427	10,000	10,000
Commodities	10,052	30,000	30,000
Capital Outlay		0	185,029
Additional Capital Outlay			
Other			
Cash Forward (2020 column)			
Total Expenditures	52,178	80,000	265,029
Unencumbered Cash Balance Dec 31	178,509	181,668	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	265,029
		Tax Required	79,766
Delinquency Computation % Rate		1.000%	798
		Amount 2019 Ad Valorem Tax	80,564

ALLOCATION OF MVT AND RVT

2019 Budgeted Fund Names	Budget Tax Levy Amounts for 2019	Allocation for Year 2020				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	81,034	3,903	62	350	583	0
	0	0	0	0	0	0
Total	81,034	3,903	62	350	583	0

MVT Estimate	3,903
RVT Estimate	62
16/20M Vehicle Estimate	350
Commercial Veh Es	583
Watercraft Estimate	

Fairview Cemetery District
Kiowa County

2020

Computation to Determine Limit for 2020

	<u>Amount of Levy</u>
1. Tax levy amount in 2019 budget	+ \$ <u>81,034</u>
2. Debt service levy in 2019 budget	- \$ <u> </u>
3. Tax levy excluding debt service	\$ <u>81,034</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>98,846</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>4,229,782</u>	
5b. Personal property 2018	- <u>5,763,621</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 2019:	<u>112,036</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>210,882</u>	
8. Total estimated valuation July 1, 2019	<u>36,620,488</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>36,409,606</u>	
10. Factor for increase (7 divided by 9)	<u>0.00579</u>	
11. Amount of increase (10 times 3)	+ \$ <u>469</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>81,503</u>	
13. Debt Service Levy in this 2020 Budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>81,503</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>2,026</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>83,529</u>	

If the 2020 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 5, 2019, at 10:00 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	2,148,893	19.118	2,862,301	17.385	2,870,322	1,693,510	19.653
Debt Service	111,600		299,734		299,734		
Road & Bridge	1,898,272	16.433	2,324,429	20.225	2,363,523	1,424,250	16.528
Appraiser	241,161	3.232	308,512	3.511	415,549	245,850	2.853
County Health	276,249	1.692	355,859	1.649	429,688	200,578	2.328
Noxious Weed	269,546	2.704	282,800	3.194	286,151	190,101	2.206
Special Bridge	20,727		8,500		460,071		
Special Road & Bridge	891,966	6.649	690,000	5.306	1,690,000	837,381	9.718
Solid Waste	204,177	2.673	262,523	2.571	307,805	195,248	2.266
Sheriff	1,686,164	22.473	1,743,832	20.079	1,743,832	1,551,035	18.000
Ambulance	138,720	1.970	165,500	1.875	192,300	164,119	1.905
Building	92,651		39,380		852,445		
Equipment Reserve	174,489		20,907		585,234		
Emergency 911 Phone Service	31,617		7,975		201,512		
Landfill Closure	22,393				522,576		
Special Road Mach & Equip	60,526				480,935		
Non-Budgeted Funds-A	120,199						
Non-Budgeted Funds-B	4,778						
Non-Budgeted Funds-C	240,516						
Totals	8,634,644	76.944	9,372,252	75.795	13,701,677	6,502,073	75.457
Less: Transfers	445,429		207,051		313,129		
Net Expenditure	8,189,215		9,165,201		13,388,548		
Total Tax Levied	6,260,406		6,348,215		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	81,366,473		83,748,944		86,170,507		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	1,690,717	1,646,745	1,601,015
Other	0	0	0
Lease Pur. Princ.	2,014,723	1,811,436	1,614,063
Total	3,705,440	3,458,181	3,215,078

*Tax rates are expressed in mills

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	199,917	2.104	89,638	2.083	342,893	155,676	2.069
Less: Transfers							
Net Expenditure	199,917		89,638		342,893		
Total Tax Levied	145,839		151,280		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	70,345,634		72,651,171		75,232,933		
Haviland Cemetery District	41,065	5.617	54,710	5.324	193,775	44,488	2.962
Less: Transfers							
Net Expenditure	41,065		54,710		193,775		
Total Tax Levied	78,182		78,623		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	13,638,380		14,767,065		15,022,377		
Hillcrest Cemetery District	58,704	3.418	70,000	3.383	256,189	37,984	1.547
Less: Transfers							
Net Expenditure	58,704		70,000		256,189		
Total Tax Levied	74,750		75,857		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	21,519,629		22,426,082		24,549,650		
Fairview Cemetery District	58,141	2.000	80,000	2.200	265,029	80,564	2.200
Less: Transfers							
Net Expenditure	58,141		80,000		265,029		
Total Tax Levied	73,143		81,034		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	36,119,291		36,829,485		36,620,488		

Kristi Cooper
Clerk

