

**CERTIFICATE**  
 TO THE CLERK OF THE CITY OF HOWARD, STATE OF KANSAS  
 We, the undersigned, officers of  
 the City of Howard, Kansas

STATE OF KANSAS  
 City  
 2010

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 2010; and  
 (3) the amount(s) of 2009 Ad Valorem Tax are within statutory limitations.

			2010 ADOPTED BUDGET		
Table of Contents:		Page No	Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2010		2			
Allocation of Veh Taxes and Slider		3			
Schedule of Transfers		3a			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	649,979	84,913	
<b>SPECIAL REVENUE:</b>					
Emergency Equipment	12-110b	7	56,500	7,369	
Employee Benefits	12-16,102	7	27,250	20,121	
Library Board	12-1220	8	12,000	8,502	
Library Capital Improvement	12-1258	8			
Special Highway		9	111,757		
Special Liability	75-6110	9	20,000	0	
<b>ENTERPRISE:</b>					
C&D Landfill		10	14,659		
Gas Utility		10	891,175		
Howard Twilight Manor Nursing Home		11	2,550,000		
Sewer Utility		11	235,759		
Water Utility		12	266,075		
<b>EXPENDABLE TRUST FUNDS:</b>					
Boat Dock Donations		12			
Clinic Donations		13			
Elliott Trust		13			
Fire Insurance Lien		14			
Griffin Trust		14			
Pool Donations		15			
<b>Totals</b>		XXXXXX	4,835,154	120,905	
<b>Budget Summary</b>					
Neighborhood Revitalization Rebate					

Is an Ordinance required to be passed, published and attached to the Budget? Yes

County Clerk's Use Only  
 \_\_\_\_\_  
 November 1st Total  
 Assessed Valuation

State Use Only  
 Received \_\_\_\_\_  
 Reviewed by \_\_\_\_\_  
 Follow-up: Yes \_\_\_\_\_ No \_\_\_\_\_

Assisted by:  
 Schlotterbeck & Burns, LLC  
 P O Box 832  
 Chanute, Ks 66720  
 (If not assisted, so state)

Attest: \_\_\_\_\_, 2009

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## COMPUTATION TO DETERMINE LIMIT FOR 2010 BUDGET

1. Total tax levy amount in 2009 budget		+ \$	<u>115,577</u>
2. Debt service levy in 2009 budget		-	<u>          </u>
3. Tax levy excluding debt service			<u>115,577</u>

## 2009 Valuation Information for Valuation Adjustments:

4. New Improvements for 2009		+	<u>80,641</u>
5. Increase in personal property for 2009			
5a. Personal Property 2009	+	<u>181,011</u>	
5b. Personal Property 2008	-	<u>227,050</u>	
5c. Increase in personal property (5a minus 5b)		+	<u>0</u>
6. Valuation of annexed territory for 2009:			
6a. Real estate	+	<u>          </u>	
6b. State assessed	+	<u>          </u>	
6c. New improvements	-	<u>          </u>	
6d. Total adjustment		+	<u>0</u>
7. Valuation of property that has changed in use during 2009:			<u>5,948</u>
8. Total valuation adjustment (Sum of 4, 5c, 6d & 7)			<u>86,589</u>
9. Total estimated July 1, 2009 valuation			<u>1,995,356</u>
10. Total valuation less valuation adjustment (9 minus 8)			<u>1,908,767</u>
11. Factor for increase (8 divided by 10)			<u>0</u>
12. Amount of increase (11 times 3)		+	\$ <u>0</u>
13. Maximum tax levy, excluding debt service, without Ordinance (3 plus 12)		\$	<u><u>115,577</u></u>
14. Debt Service Levy in this 2010 budget			<u>          </u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)			<u><u>115,577</u></u>

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt and ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.





STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Amount Outstanding 1-1-2009	Date Due		Amount Due 2009		Amount Due 2010	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G O Bonds					0			0	0	0	0
Revenue Bonds:						3-1	3-1	11,425	16,982	10,812	17,595
Kansas Water Pollution Control Loan	10/11/02	3/1/23	3.58%	819,760	638,288	9-1	9-1	11,122	17,285	10,497	17,910
Total Revenue Bonds					638,288			22,547	34,267	21,309	35,505
Temporary Notes:											
Total Temporary Notes					0			0	0	0	0
No Fund Warrants:											
Total No Fund Warrants					0			0	0	0	0
Total Indebtedness					638,288			22,547	34,267	21,309	35,505



Adopted Budget

GENERAL FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Budget Year 2010
Unreserved Fund Balance, January 1		314,994	397,810	322,437
Revenues:				
Ad Valorem Tax		75,465	76,672	XXXXXXXXXXXXX
Delinquent Tax		2,230	1,554	1,533
Motor Vehicle Tax		21,061	19,462	22,422
Recreational Vehicle Tax		398	430	435
16/20 M Tax		275	312	236
In Lieu of Tax (I.R.B.)		2,457		
Local Alcoholic Liquor Tax				
Machinery and Equipment State Aid (Slider)		1,165		
Mineral Production Tax				
Local Retailers Sales Tax		36,791	37,000	37,000
Franchise Fees		12,857	12,500	12,500
Dog Licenses		222	150	150
Licenses and Permits		265	500	500
Pool Admissions		5,156	5,000	5,000
Pool Concessions		2,240	2,500	2,500
Fines		1,742	1,750	1,750
Transfers from:				
Gas Utility		110,000	110,000	110,000
Water Utility		10,000	10,000	10,000
Sewer Utility		20,000	20,000	20,000
Nursing Home		50,000		
Use of Money and Property:				
Interest on Idle Funds		8,064	10,000	10,000
Rent		10,625	12,000	12,000
Miscellaneous:				XXXXXXXXXXXXX
Other		12,178	4,366	XXXXXXXXXXXXX
Cancellation of Prior Yrs Encumbrances				
<b>TOTAL RECEIPTS</b>		<b>383,191</b>	<b>324,196</b>	<b>246,026</b>
<b>RESOURCES AVAILABLE</b>		<b>698,185</b>	<b>722,006</b>	<b>568,463</b>



Adopted Budget EMERGENCY EQUIPMENT FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Budget Year 2010
Unreserved Fund Balance, January 1		27,603	37,736	47,103
Revenues:				
Ad Valorem Tax		7,400	7,234	XXXXXXXXXX
Delinquent Tax		221	152	145
Motor Vehicle Tax		2,110	1,908	2,115
Recreational Vehicle Tax		40	42	41
16/20 M Vehicle Tax		26	31	22
Payment In Lieu of Tax		241		
Machinery and Equipment State Aid (Slider)		95		
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		10,133	9,367	2,323
RESOURCES AVAILABLE		37,736	47,103	49,426
Expenditures:				
Personal Services				
Contractual Services				
Commodities				
Capital Outlay				56,500
Reimbursed Expense				
TOTAL EXPENDITURES		0	0	56,500
Unreserved Fund Balance, December 31		37,736	47,103	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				56,500
TAX REQUIRED				7,074
Delinquency Computation [See Instructions]				295
Amount of 2009 Tax to be Levied				7,369

Adopted Budget EMPLOYEE BENEFITS FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Budget Year 2010
Unreserved Fund Balance, January 1		6,279	6,562	2,435
Revenues:				
Ad Valorem Tax		17,340	17,123	XXXXXXXXXX
Delinquent Tax		526	357	342
Motor Vehicle Tax		5,101	4,472	5,007
Recreational Vehicle Tax		94	99	97
16/20 M Vehicle Tax		48	72	53
Payment In Lieu of Tax		565		
Machinery and Equipment State Aid (Slider)				
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		23,674	22,123	5,499
RESOURCES AVAILABLE		29,953	28,685	7,934
Expenditures:				
Personal Services		23,391	26,250	27,250
Contractual Services				
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		23,391	26,250	27,250
Unreserved Fund Balance, December 31		6,562	2,435	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				27,250
TAX REQUIRED				19,316
Delinquency Computation [See Instructions]				805
Amount of 2009 Tax to be Levied				20,121

Adopted Budget LIBRARY BOARD FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Budget Year 2010
Unreserved Fund Balance, January 1		901	1,285	1,291
Revenues:				
Ad Valorem Tax		7,028	7,930	XXXXXXXXXX
Delinquent Tax		211	145	159
Motor Vehicle Tax		1,953	1,812	2,319
Recreational Vehicle Tax		37	40	45
16/20 M Vehicle Tax		24	29	24
Payment In Lieu of Tax		229		
Machinery and Equipment State Aid (Slider)		84		
Other		250		
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		9,816	9,956	2,547
RESOURCES AVAILABLE		10,717	11,241	3,838
Expenditures:				
Personal Services				
Contractual Services		9,432	9,950	12,000
Commodities				
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		9,432	9,950	12,000
Unreserved Fund Balance, December 31		1,285	1,291	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				12,000
TAX REQUIRED				8,162
Delinquency Computation [See Instructions]				340
Amount of 2009 Tax to be Levied				8,502

LIBRARY CAPITAL IMPROVEMENT FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		7,924
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		7,924
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		7,924

Adopted Budget SPECIAL HIGHWAY FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		75,090	85,287	89,867
Revenues:				
State Highway Payments		21,844	19,580	21,890
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		21,844	19,580	21,890
RESOURCES AVAILABLE		96,934	104,867	111,757
Expenditures:				
Personal Services				
Contractual Services				
Commodities		11,647	15,000	111,757
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		11,647	15,000	111,757
Unreserved Fund Balance, December 31		85,287	89,867	0

Adopted Budget SPECIAL LIABILITY FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Budget Year 2010
Unreserved Fund Balance, January 1		16,793	18,521	19,359
Revenues:				
Ad Valorem Tax		1,921	1,996	XXXXXXXXXX
Delinquent Tax		122	68	40
Motor Vehicle Tax		1,338	495	584
Recreational Vehicle Tax		23	11	11
16/20 M Vehicle Tax		2	8	6
Payment In Lieu of Tax		62		
Machinery and Equipment State Aid (Slider)				
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		3,468	2,578	641
RESOURCES AVAILABLE		20,261	21,099	20,000
Expenditures:				
Contractual Services		1,740	1,740	4,500
Judgements				15,500
TOTAL EXPENDITURES		1,740	1,740	20,000
Unreserved Fund Balance, December 31		18,521	19,359	XXXXXXXXXX
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance				20,000
TAX REQUIRED				0
Delinquency Computation [See Instructions]				0
Amount of 2009 Tax to be Levied				0

Adopted Budget C&D LANDFILL FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		11,687	15,753	9,159
Revenues:				
Service Fees		6,525	5,500	5,500
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		6,525	5,500	5,500
RESOURCES AVAILABLE		18,212	21,253	14,659
Expenditures:				
Personal Services		131	7,000	7,000
Contractual Services		2,328	3,594	3,594
Commodities			1,500	4,065
Capital Outlay				
Reimbursed Expense				
TOTAL EXPENDITURES		2,459	12,094	14,659
Unreserved Fund Balance, December 31		15,753	9,159	0

Adopted Budget GAS UTILITY FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		194,949	143,682	321,078
Revenues:				
Service Fees		399,682	560,000	560,000
Penalties		5,298	5,000	5,000
Interest on idle Funds		6,759	7,500	7,500
Other		996	7,996	1,000
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		412,735	580,496	573,500
RESOURCES AVAILABLE		607,684	724,178	894,578
Expenditures:				
Production				
Gas Purchases		297,112	200,000	500,000
Transmission & Distribution				
Personal Services		32,581	54,600	57,330
Contractual Services		12,310	13,000	19,000
Commodities		7,201	10,000	25,000
Capital Outlay		59	5,000	169,345
Commercial & General		4,739	10,500	10,500
Transfer to General Fund		110,000	110,000	110,000
TOTAL EXPENDITURES		464,002	403,100	891,175
Unreserved Fund Balance, December 31		143,682	321,078	3,403

Adopted Budget HOWARD TWILIGHT MANOR NURSING HOME FUN	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		140,367	137,488	114,488
Revenues:				
Resident Charges		2,183,628	2,400,000	2,500,000
Interest on Investments		2,159	2,000	2,000
Other				
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		2,185,787	2,402,000	2,502,000
RESOURCES AVAILABLE		2,326,154	2,539,488	2,616,488
Expenditures:				
Personal Services		1,390,727	1,600,000	1,625,000
Contractual Services		406,433	425,000	450,000
Commodities		337,229	350,000	375,000
Capital Outlay		11,868	50,000	100,000
Reimbursed Expense		(7,591)		
Transfer to General Fund		50,000		
TOTAL EXPENDITURES		2,188,666	2,425,000	2,550,000
Unreserved Fund Balance, December 31		137,488	114,488	66,488

Adopted Budget SEWER UTILITY FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		140,396	130,597	92,783
Revenues:				
Service Fees		121,687	140,000	140,000
Interest on idle Funds		3,121	3,500	3,500
Other		1,996	2,500	2,500
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		126,804	146,000	146,000
RESOURCES AVAILABLE		267,200	276,597	238,783
Expenditures:				
Personal Services		20,164	38,850	40,795
Contractual Services		10,800	20,000	30,000
Commodities		4,454	10,000	10,000
Capital Outlay		24,372	38,150	78,150
Transfer to General Fund		20,000	20,000	20,000
KWPCRF Loan Principal		33,072	34,267	35,505
KWPCRF Loan Interest		23,741	22,547	21,309
Reimbursed Expense				
TOTAL EXPENDITURES		136,603	183,814	235,759
Unreserved Fund Balance, December 31		130,597	92,783	3,024

Adopted Budget WATER UTILITY FUND	Code	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unreserved Fund Balance, January 1		137,058	156,629	56,917
Revenues:				
Service Fees		148,111	200,000	200,000
Bulk Water Sales		2,417	4,000	4,000
Interest on Investment		3,103	4,141	4,141
Other		6,726	5,000	5,000
Cancellation of Prior Year Encumbrances				
TOTAL RECEIPTS		160,357	213,141	213,141
RESOURCES AVAILABLE		297,415	369,770	270,058
Expenditures:				
Production				
Personal Services		38,002	53,400	56,075
Contractual Services		34,128	45,000	45,000
Commodities		42,499	50,000	50,000
Capital Outlay		13,726	134,453	85,000
General & Administrative		2,431	20,000	20,000
Transfer to General		10,000	10,000	10,000
TOTAL EXPENDITURES		140,786	312,853	266,075
Unreserved Fund Balance, December 31		156,629	56,917	3,983

BOAT DOCK DONATIONS FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		50
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		50
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		50

CLINIC DONATIONS FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		2,213
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		2,213
Expenditures:		
Personal Services		
Contractual Services		230
Commodities		192
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		422
Unreserved Fund Balance, December 31		1,791

ELLIOTT TRUST FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		54,500
Revenues:		
Other		
TOTAL RECEIPTS		0
RESOURCES AVAILABLE		54,500
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		54,500

FIRE INSURANCE LIEN FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		0
Revenues:		
Insurance Proceeds		22,860
Other		
TOTAL RECEIPTS		22,860
RESOURCES AVAILABLE		22,860
Expenditures:		
Personal Services		
Contractual Services		22,860
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		22,860
Unreserved Fund Balance, December 31		0

GRIFFIN TRUST FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		170,061
Revenues:		
Interest on Investments		3,683
Oil and Gas Royalties		12,169
Other		
TOTAL RECEIPTS		15,852
RESOURCES AVAILABLE		185,913
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
TOTAL EXPENDITURES		0
Unreserved Fund Balance, December 31		185,913

POOL DONATIONS FUND	Code	Prior Year Actual 2008
Unreserved Fund Balance, January 1		3,224
Revenues:		
Donations		425
Other		
<b>TOTAL RECEIPTS</b>		<b>425</b>
<b>RESOURCES AVAILABLE</b>		<b>3,649</b>
Expenditures:		
Personal Services		
Contractual Services		
Commodities		
Capital Outlay		
Reimbursed Expense		
<b>TOTAL EXPENDITURES</b>		<b>0</b>
Unreserved Fund Balance, December 31		3,649

**NOTICE OF BUDGET HEARING**

The governing body of the City of Howard, Kansas will meet on the 17th day of August, 2009 at 7:30 PM, at the Cox Building East Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2009 ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of Current Year Estimated for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on final assessed valuation.

	Prior year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Est Tax Rate*
General	300,375	38.712	399,569	40.077	649,979	84,913	42.555
<b>SPECIAL REVENUE:</b>							
Emergency Equipment	0	3.796	0	3.781	56,500	7,369	3.693
Employee Benefits	23,391	8.895	26,250	8.950	27,250	20,121	10.084
Library Board	9,432	3.605	9,950	4.145	12,000	8,502	4.261
Library Capital Improvement	0						
Special Highway	11,647		15,000		111,757		
Special Liability	1,740	0.985	1,740	1.043	20,000	0	0.000
<b>ENTERPRISE:</b>							
C&D Landfill	2,459		12,094		14,659		
Gas Utility	464,002		403,100		891,175		
Howard Twilight Manor Nursing H	2,188,666		2,425,000		2,550,000		
Sewer Utility	136,603		183,814		235,759		
Water Utility	140,786		312,853		266,075		
<b>EXPENDABLE TRUST FUNDS:</b>							
Boat Dock Donations	0						
Clinic Donations	422						
Elliott Trust	0						
Fire Insurance Lien	22,860						
Griffin Trust	0						
Pool Donations	0						
<b>Totals</b>	<b>3,302,383</b>	<b>55.993</b>	<b>3,789,370</b>	<b>57.996</b>	<b>4,835,154</b>	<b>120,905</b>	<b>60.593</b>
Less: Transfers	190,000		140,000		140,000		
Net Expenditure	3,112,383		3,649,370		4,695,154		
Total Tax Levied	112,380		115,577		XXXXXXXXXXXXXX		
Assessed Valuation	2,007,039		1,992,842		1,995,356		

	Outstanding Indebtedness, January 1		
	2007	2008	2009
G O Bonds			
No-Fund Warrants			
Revenue Bonds	703,279	671,360	638,288
Lease Purchase Principal	1,660	0	0
<b>Totals</b>	<b>704,939</b>	<b>671,360</b>	<b>638,288</b>

\* Tax Rates are expressed in mills.

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City Clerk