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

				2010 Adopted Budget	
and the second		Page		Amount of 2009	County Clerk's
Table of Contents:		No.	Expenditures	Ad Valorem Tax	Use Only
Computation to Determine Limit for 201	0	2			
Allocation Veh Taxes, Slider & Neigh R	evital	3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<u>Fund</u>	<u>K.S.A.</u>				
General	79-1946	7	3,902,714	2,892,073	32.009
Debt Service	10-113	8	291,256	79,839	, 383
Road & Bridge	79-1946	9	1,240,647	912,613	10,100
Appraiser	79-1946	10	195,035	38,171	422
County Health	19-436	10	235,403	135,006	1.500
Noxious Weed	65-204	11	193,810	157,138	1,540
Special Bridge	2-1318	11	304,043	47,133	. 522
Special Road and Bridge	68-1135	12	595,531	94,265	1.043
Building		13	1,972,850		1.012
Equipment Reserve		13	726,875		
Emergency 911 Phone Service		14	51,895		
Landfill Closure		14	256,075		
Special Road Machinery & Equipment		15	166,500		
Solid Waste		15	225,653		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	10,358,287	4,356,238	48,215
Budget Summary		23	10,550,207	7,330,230	10/010
Budget Summary2		1			County Clerk's Use Only
Neighborhood Revitalization Rebate		24	Is a Resolution required?	Yes	90,350,214
Resolution	An and Province of the Control of th	25			November 1st Valuation
		•	-		(,)
State Use Only			_	Tone	West
Received	Assisted by		Dasenbrock, CPA, CFE	11 .	1 10 0
Reviewed by			Iooper & Dick, LLC	1 Duald +	1. Deckards
Follow-up: YesNo	Address	: PO Box	699	0 11-	1

tate Use Only	7	Love West
Received	Assisted by: Theresa Dasenbrock, CPA, C	CFE TO TO
Reviewed by	Lewis, Hooper & Dick, LLC	World A. Techards
follow-up: YesNo	Address: PO Box 699	00 211
21/1	Garden City, KS 67846	Konald Treoman
Attest: Common on order	2009	
	_	
County Clerk		Governing Body

Computation to Determine Limit for 2010

	Comparation to Determine Limit to 2010		
			Amount of Levy
1.	Total Tax Levy Amount in 2009 Budget	+ \$	
2.		- \$	128,499
3.	Tax Levy Excluding Debt Service	\$	3,962,688
	2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009: + 2,	816,324	
5.	Increase in Personal Property for 2009:		
	5a. Personal Property 2009 + 889,173		
	5b. Personal Property 2008 - 1,072,901		
	5c. Increase in Personal Property (5a minus 5b) + (Use Only if	0	
	(Use Only if	> 0)	
6.	Valuation of Property that has Changed in Use during 2009: 1,	718,223	
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	524 547	
7.	10tal valuation Augustinent (Sum of 4, 50, and 6)	534,547	
8.	Total Estimated Valuation July 1,2009 90,486,533		
0.	70,400,555		
9.	Total Valuation less Valuation Adjustment (8 minus 7) 85,	951,986	
10.	Factor for Increase (7 divided by 9)	0.05276	
11.	Amount of Increase (10 times 3)	+ \$	209,059
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	4,171,747
13.	Debt Service Levy in this 2010 Budget		79,839
1.4			
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		4,251,586

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Taxes & Slider

	Slider	0	0	0	0	0	0	0	0							0				0				0.00000
r Year 2010	16/20M Veh	6,415	344	2,309	429	352	436	226	451							10,962			10,962	ı			0.00268	Ī
Allocation for Year 2010	RVT	1,861	100	699	124	102	126	65	131							3,178		3,178	1			0.00078	Factor	Slider Factor
	MVT	89,410	4,799	32,175	5,976	4,909	6,074	3,146	6,292							152,781	152,781	mate			0.03734	e Factor	16/20M Vehicle Factor	
Budget Tax Levy Amount	for 2009	2,394,270	128,499	861,581	160,023	131,450	162,651	84,237	168,476							4,091,187	cle Estimate	ional Vehicle Esti	I Vehicle Estimate	Sstimate		Recreational Vehicle Factor		
	2009 Budgeted Funds	General	Debt Service	Road & Bridge	Appraiser	County Health	Noxious Weed	Special Bridge	Special Road and Bridge							TOTAL	County Treas Motor Vehicle Estimate	County Treasurers Recreational Vehicle Estimate	County Treasurers 16/20M Vehicle Estimate	County Treasurers Slider Estimate	Motor Vehicle Factor	ı,		

Schedule of Transfers

Fund	Fund	Actual	Current	Proposed	Transfers
Transferred	Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2008	2009	2010	Statute
General	Equipment Reserve	125,000	-	-	19-119
General	Equipment Reserve	75,000	-	-	19-119
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	30,000	30,000	10,000	19-119
General	Long Term Recovery	-	-	-	Grant match
General	Building	600,000	-	20,000	12-1737
Road and Bridge	Special Road & Bridge	-	-	-	19-119
Road and Bridge	Special Road Mach & Equ	-	-	-	19-119
Road and Bridge	Long Term Recovery	186,296	-	-	Grant match
Motor Vehicle Operating	General	25,050			8-145
Bond and Interest	General				10-113
Solid Waste	Long Term Recovery				Grant match
Noxious Weed	Long Term Recovery	35,000	-	=	Grant match
	Total	1,106,346	60,000	60,000	
	Adjustments				
	Adjusted Totals	1,106,346	60,000	60,000	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

State of Kansas County 2010

Kiowa County

STATEMENT OF INDEBTEDNESS

	Date	Date	Interest	H	Beginning Amount			Amo	Amount Due	Amor	Amount Due
	of	of	Rate	Amount	Outstanding		Date Due	20	2009	2010	01
Type of Debt	Issue	Retirement	%	Issued	Jan 1,2009	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009-A - Courthouse	1/15/09	1/15/34	4.63	300,000	0	1/15	1/15			13,875	6,624
Series 2009-B - R&B	5/6/09	2/6/34	4.50	300,000	0	2/6	2/6			13,500	6,737
Series 2009-C - Jail	6/1/9	6/1/34	4.50	300,000	0	6/1	6/1			13,500	6,738
Series 2009-D - Library	60/1/6	9/1/34	4.50	300,000	0	9/1	9/1			13,500	6,732
Series 2009-E - Fire Dept	60/1/6	9/1/34	4.50	100,000	0	9/1	9/1			4,500	2,244
Total G.O. Bonds					0			0	0	58,875	29,075
Revenue Bonds:											
Sales Tax Revenue Bond	60/1/6			750,000	0						80,000
Total Revenue Bonds					0			0	0	0	80,000
Other:											
FEMA Community											
Disaster Loan	7/31/07	10/18/12	4.00	1,028,333	0						
Total Other					0			0		0	0
Total Indebtedness					0			0	0	58,875	109,075

State of Kansas County 2010

Kiowa County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

		Term of	Interest	Total Amount	Principal	Payments	Payments
	Contract Date	Contract (Months)	Rate %	Financed (Beginning Principal)	Balance On Jan 1,2009	Due 2009	Due 2010
1	12/13/2007		5.02	20,442	10,498	10,785	
	6/15/2009		5.25	70,250	0	35,000	37,146
		×					
					10,498	45,785	37,146

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

FUND PAGE - GENERAL

FUND FAGE - GENERAL			
Adopted Budget			Proposed Budget Year
General	2008	2009	2010
Unencumbered Cash Balance Jan 1	1,156,281	952,237	428,157
Receipts:			
Ad Valorem Tax	2,202,848	2,394,270	xxxxxxxxxxxxxxxx
Delinquent Tax	30,588		
Motor Vehicle Tax	86,692	91,769	
Recreational Vehicle Tax	1,828	1,845	
16/20M Vehicle Tax	7,495	5,919	
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Mineral Production Tax	53,720	30,000	30,000
Local Alcoholic Liquor			
In Lieu of Taxes (IRB)			
Interest on Taxes	26,431	10,000	
Local Sales Tax	298,993	155,000	75,000
Law Contract	44,983	49,144	
Jail Inmate Contracts			114,992
Jail Commissary		10.000	0
Mortgage Registration Fees	72,731	12,000	
Sheriff Fees	51016	5,000	
Officers' Fees	54,246	15,000	
Diversion Fees			2,897
Dept of Commerce wage reimbursement - LTR	176,004	240,000	150,000
Transfer from Treasurer's Motor Vehicle	176,084 25,050	240,000	
Transfer from Treasurer's Motor Venicle	23,030	0	0
PY Cancelled Encumbrances	1,955		
Interest on Idle Funds	340,745	60,000	60,000
Miscellaneous	79,084	45,000	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,503,473	3,114,947	666,719
Resources Available:	4,659,754	4,067,184	1,094,876

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FUND	PAGE - GENERAL	
A dont	d Dudget	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General	2008	2009	2010
Resources Available:	4,659,754	4,067,184	1,094,876
Expenditures:			
General Administration	201,336	279,540	279,540
County Commission	161,102	182,066	182,066
County Clerk	78,988	77,477	77,477
County Treasurer	81,193	86,223	86,223
Register of Deeds	66,765	56,258	60,382
Direct Election	36,710	32,257	36,710
Employee Benefits	728,262	961,204	1,091,504
Neighborhood Facility	0	25,639	25,639
Other Agencies	129,800	143,300	143,300
Other Agencies	130,752	171,642	151,606
County Attorney	95,243	71,545	73,728
Sheriff	643,312	659,541	659,541
District Court	75,269	80,035	79,735
Emergency Operations Center	245,767	492,500	367,000
Other Agencies	173,018	181,500	191,500
Other Agencies	0	8,300	0
Transfers	860,000	60,000	60,000
County Attorney - Diversion	0	0	39,250
Sheriff - Jail	0	0	114,992
Commons Media Center	0	70,000	70,000
Additional Capital Outlay	0	0	0
Subtotal	3,707,517	3,639,027	3,790,193
Neighborhood Revitalization Rebate			112,521
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure	-		
Total Expenditures	3,707,517	3,639,027	3,902,714
Unencumbered Cash Balance Dec 31	952,237		xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 3,462,827	3,639,027	Non-Appr Bal	
/iolation of Budget Law for 2008/2009: Yes	No	Γot Exp/Non-Appr Bal	3,902,714
Possible Cash Violation for 2008: No		Tax Required	
• • •	De	el Comp Rate: 3.000%	
		2009 Ad Valorem Tax	

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FUND PAGE - GENERAL DETAIL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Expend	2008	2009	2010
Expenditures:			
General Administration			
Salaries	16,871	25,540	25,540
Contractual	180,026	150,000	150,000
Commodities	2,943	14,000	14,000
Capital Outlay	1,496	90,000	90,000
Total	201,336	279,540	279,540
County Commission			
Salaries	38,160	39,566	39,566
Contractual	118,787	113,500	113,500
Commodities	2,167	19,000	19,000
Capital Outlay	1,988	10,000	10,000
Total	161,102	182,066	182,066
County Clerk			
Salaries	63,741	67,427	67,427
Contractual	2,770	4,750	4,750
Commodities	12,106	3,300	3,300
Capital Outlay	371	2,000	2,000
Total	78,988	77,477	77,477
County Treasurer			
Salaries	73,169	72,223	72,223
Contractual	3,172	7,900	7,900
Commodities	4,852	6,100	6,100
Capital Outlay	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-,
Total	81,193	86,223	86,223
Register of Deeds			
Salaries	53,186	44,928	49,052
Contractual	3,476		4,120
Commodities	9,990		3,090
Capital Outlay	113	4,120	4,120
Total	66,765	56,258	60,382
Direct Election		00,200	00,002
Salaries	7,715	13,257	7,715
Contractual	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,000	,,,,,
Commodities	28,995	5,000	28,995
Capital Outlay		4,000	
Total	36,710	32,257	36,710
Employee Benefits			
Health Insurance	536,292	704,000	834,300
KPERS	73,361	104,431	104,431
FICA	117,319		142,273
Unemployment	1,290		10,500
Total	728,262		1,091,504
Neighborhood Facility	720,202	, , , , , , ,	1,051,501
Salaries		2,639	2,639
Contractual		9,500	9,500
Commodities		1,000	1,000
Capital Outlay		12,500	12,500
Total	0		25,639
10141	0	25,039	23,039
Total - Page 7b	1,354,356	1,700,664	1,839,541

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FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Expend	2008	2009	2010
Expenditures:			
Other Agencies			
Agricultural Extension	100,300	109,300	109,300
Conservation District	10,500	13,000	13,000
County Fair	16,500	18,500	18,500
Historical Records	2,500	2,500	2,500
Total	129,800	143,300	143,300
Other Agencies		1.0,000	110,000
Library	68,480	70,370	70,370
Services for the Elderly	50,272	50,272	50,236
Swimming Pool	12,000	11,000	11,000
Economic Development	12,000	40,000	20,000
Total	130,752	171,642	151,606
County Attorney	150,702	272,012	101,000
Salaries	80,208	61,945	65,128
Contractual	4,315	4,800	4,800
Commodities	10,720	3,800	3,800
Capital Outlay	10,720	1,000	0,000
Total	95,243	71,545	73,728
Sheriff	73,213	71,515	75,720
Salaries	466,134	503,541	503,541
Contractual	97,062	98,000	98,000
Commodities	64,150	48,000	48,000
Capital Outlay	15,966	10,000	10,000
Total	643,312	659,541	659,541
District Court	075,512	039,341	039,341
Salaries		39,860	39,860
Contractual	27,468	26,110	25,810
Commodities	46,547	7,180	7,180
Capital Outlay	1,254	6,885	6,885
Total	75,269	80,035	79,735
Emergency Operations Center	73,209	80,033	19,133
Salaries	181,627	480,000	300,000
Contractual	26,815		60,000
Commodities	20,091	4,000	
Capital Outlay	17,234	5,000	5,000 2,000
Total			367,000
Other Agencies	245,767	492,500	307,000
Weather Tower	2 502	2.500	2.500
Ambulance	3,583 130,435	2,500 140,000	2,500 150,000
Mental Rehabilitation - Arrowhead West	5,000	5,000	5,000
Mental Health - Iroquois Center	34,000	34,000	34,000
Total	173,018	181,500	191,500
Other Agencies		0.200	
Other Agencies		8,300	ļ
Other cost of living - I'm to			
Other cost of living adjustments			
Total	0	8,300	0
m . 1		1	
Total - Page7c	1,493,161	1,808,363	1,666,410

Page 7c

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Expend	2008	2009	2010
Expenditures:			
Transfers			
To Equipment Reserve	125,000		
To Equipment Reserve - Ambulance	75,000		
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	30,000	30,000	10,000
Transfer to Long Term Recovery for Local Match			
Transfer to Building Fund	600,000		20,000
Total	860,000	60,000	60,000
County Attorney - Diversion			
Salaries			6,750
Contractual			5,000
Commodities			2,500
Capital Outlay			25,000
Total	0	0	39,250
Sheriff - Jail			
Salaries			108,592
Contractual			2,400
Commodities			4,000
Capital Outlay	Ma 420-20-00-00-00-00-00-00-00-00-00-00-00-0		1,000
Total	0	0	114,992
Commons Media Center	U	0	114,552
Salaries	*****	20,000	35,000
Contractual		30,000	13,000
		20,000	12,000
Commodities		20,000	10,000
Capital Outlay	0	70.000	
Total	0	70,000	70,000
Additional 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
T0000000			
Total - Page7d	860,000	130,000	284,242

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2010

Kiowa County

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Expend	2008	2009	2010
Expenditures:			
Total - Page7b	1,354,356	1,700,664	1,839,541
Total - Page 7c	1,493,161	1,808,363	1,666,410
Total - Page7d	860,000	130,000	284,242
Total Detail Expenditures**	3,707,517	3,639,027	3,790,193

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

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FUND PAGE

Adopted Budget	Prior Year Actual		Proposed Budget Year
Debt Service	2008	2009	2010
Unencumbered Cash Balance Jan 1	0	0	128,499
Receipts:			
Ad Valorem Tax		128,499	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			4,799
Recreational Vehicle Tax			100
16/20M Vehicle Tax			344
Slider			0
Selection N			
Sales tax for revenue bond			80,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	128,499	85,243
Resources Available:	0	128,499	
Expenditures:		120,155	213,712
Principal		0	29,075
Interest		0	
Fees		0	
Cash Basis Reserve		0	120,000
Sales tax proceeds			80,000
Sales tax proceeds			80,000
Neighborhood Revitalization Rebate			3,106
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	0		291,256
Unencumbered Cash Balance Dec 31	0	128,499	xxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 0	122,380	Non-Appr Bal	
/iolation of Budget Law for 2008/2009:	No	Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008:		Tax Required	
	I	Del Comp Rate: 3.000%	
		f 2009 Ad Valorem Tax	

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FUND PAGE - Road

Adopted Budget	Prior Year Actual		Proposed Budget Year
Road & Bridge	2008	2009	2010
Unencumbered Cash Balance Jan 1	135,198	80,384	32,781
Receipts:			
Ad Valorem Tax	784,636		xxxxxxxxxxxxxxx
Delinquent Tax	10,416		
Motor Vehicle Tax	30,451		
Recreational Vehicle Tax	656		
16/20M Vehicle Tax	2,352	2,095	
Slider			0
Special City & County Highway	280,713	260,732	286,681
County Equalization			
PY Cancelled Encumbrances	20,280		
Interest on Idle Funds			
Miscellaneous	3,465	5	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,132,969	1,157,537	321,834
Resources Available:	1,268,167		

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2010

FUND PAGE - ROAD

Adopted Budget Road & Bridge Resources Available: Expenditures from detail page: Public Works	Prior Year Actual 2008 1,268,167	2009	Proposed Budget Year 2010
Resources Available: Expenditures from detail page: Public Works	The state of the s		
Expenditures from detail page: Public Works			354,615
Public Works			
m c	1,001,487	1,205,140	1,205,140
Transfers	186,296		0
	0	0	0
	0	0	0
	0	0	0
	0		0
Subtotal	1,187,783	1,205,140	1,205,140
Neighborhood Revitalization Rebate			35,507
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	1,187,783		1,240,647
Unencumbered Cash Balance Dec 31	80,384		XXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount: 1,187,783		Non-Appr Bal	
Violation of Budget Law for 2008/2009: No	No	Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008: <u>No</u>		Tax Required	
	I	Del Comp Rate: 3.000%	26,581

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FUND PAGE - ROAD DETAIL

FUND TAGE - NOAD DETAIL			
Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Road & Bridge Fund - Detail	2008	2009	2010
Expenditures:			
Public Works			
Salaries	471,051	595,940	588,000
Contractual	103,311	139,500	151,245
Commodities	350,774	396,000	385,100
Capital Outlay	76,351	73,700	80,795
Total	1,001,487	1,205,140	1,205,140
Transfers			
Transfer to Special Road & Bridge			
Transfer to Special Road Mach & Equip			
Transfer to Long Term Recovery	186,296		
Capital Outlay			
Total	186,296	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
Total Detail Expenditures**	1,187,783	1,205,140	1,205,140

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

Page No.9b

FUND PAGE - ROAD

Adopted Budget	Prior Year	r Actual	Current Year Estimate	Proposed Budget Year
Appraiser	200	8	2009	2010
Unencumbered Cash Balance Jan 1		28,292	175,410	151,447
Receipts:				
Ad Valorem Tax		221,119	160,023	xxxxxxxxxxxxxxxxx
Delinquent Tax		1,275		
Motor Vehicle Tax		2,307	8,818	5,976
Recreational Vehicle Tax		46	177	124
16/20 M Vehicle Tax		333	569	429
Slider				0
PY Cancelled Encumbrances		55,000	3000	
Interest on Idle Funds				
Miscellaneous		7,396	- Andrews - Andr	
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		287,476	169,587	6,529
Resources Available:		315,768	344,997	
Expenditures:				
Personnel Services		65,903	97,850	113,850
Contractual		58,155	18,000	
Commodities		16,300	18,700	18,700
Capital Outlay			9,000	
GIS Personnel Services			25,000	25,000
GIS Other			25,000	
Neighborhood Revitalization Rebate			· · · · · · · · · · · · · · · · · · ·	1,485
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditur				
Total Expenditures		140,358	193,550	195,035
Unencumbered Cash Balance Dec 31		175,410	151,447	xxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 212,300	193,550		Non-Appr Bal	
/iolation of Budget Law for 2008/2009: No	No		Tot Exp/Non-Appr Bal	195,035
Possible Cash Violation for 2008: No	(1 2370)		Tax Required	
			Del Comp Rate: 3.000%	
		Amoun	t of 2009 Ad Valorem Tax	

Adopted Budget	Prior Year	Actual	Current Year Estimate	Proposed Budget Year
County Health	2008	3	2009	2010
Unencumbered Cash Balance Jan 1		73,921	139,542	72,867
Receipts:				
Ad Valorem Tax		132,778	131,450	xxxxxxxxxxxxxxxx
Delinquent Tax		1,161		
Motor Vehicle Tax		3,096	5,555	4,909
Recreational Vehicle Tax		66	112	102
16/20 M Vehicle Tax		292	358	352
Slider				0
State and Federal Aid		29,895	15,000	15,000
Licenses and Fees		22,707	11,000	11,099
Interest on Idle Funds				
Miscellaneous	7 80000			
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		189,995	163,475	31,462
Resources Available:		263,916	303,017	104,329
Expenditures:				
Personnel Services		81,097	82,500	82,500
Contractual		19,223	47,650	47,650
Commodities		24,054	50,000	
Capital Outlay			50,000	50,000
N. III.				
Neighborhood Revitalization Rebate				5,253
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditur				
Total Expenditures		124,374	230,150	
Unencumbered Cash Balance Dec 31		139,542		xxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 229,150	230,150		Non-Appr Bal	The same of the sa
/iolation of Budget Law for 2008/2009: No	No		Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008: No			Tax Required	
			Del Comp Rate: 3.000%	
D. S. M.		Amoun	t of 2009 Ad Valorem Tax	135,006

Page No. 10

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Noxious Weed	2008	2009	2010
Unencumbered Cash Balance Jan 1	5,527	3,453	9,613
Receipts:			
Ad Valorem Tax	136,830	162,651	xxxxxxxxxxxxxxxx
Delinquent Tax	1,739		
Motor Vehicle Tax	4,985	5,721	6,074
Recreational Vehicle Tax	108	115	126
16/20 M Vehicle Tax	361	369	436
Slider			0
Chemical Sales	15,072	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	159,095	193,856	31,636
Resources Available:	164,622	197,309	
Expenditures:			
Personnel Services	46,524	54,976	54,976
Contractual	6,808	6,000	
Commodities	69,512	126,720	126,720
Capital Outlay	3,325		
Transfer to Long Term Recovery	35,000	0	
Neighborhood Revitalization Rebate			6,114
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	161,169	187,696	193,810
Unencumbered Cash Balance Dec 31	3,453	9,613	xxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 178,081	187,696	Non-Appr Bal	
/iolation of Budget Law for 2008/2009: No	No	Tot Exp/Non-Appr Bal	193,810
Possible Cash Violation for 2008: No		Tax Required	152,561
	De	1 Comp Rate: 3.000%	4,577
		2009 Ad Valorem Tax	
Adopted Budget			
	Prior Year Actual	Current Year Estimate	Proposed Budget Yea
	2000	CONTRACTOR	

Adopted Budget			
	Prior Year Actual	Current Year Estimat	Proposed Budget Year
Special Bridge	2008	2009	2010
Unencumbered Cash Balance Jan 1	388,40	2 417,013	254,846
Receipts:			
Ad Valorem Tax	80,01	9 84,237	xxxxxxxxxxxxxxxx
Delinquent Tax	1,04	-1	
Motor Vehicle Tax	3,24	9 3,315	3,146
Recreational Vehicle Tax	7	0 67	65
16/20 M Vehicle Tax	27	4 214	226
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	84,65	87,833	3,437
Resources Available:	473,05		
Expenditures:	473,02	304,040	230,203
Personnel Services			
Contractual	43,75	150,000	82,000
Commodities	12,28		3,000
Capital Outlay	12,20	100,000	
		-	
Neighborhood Revitalization Rebate			1,834
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	56,04	250,000	304,043
Unencumbered Cash Balance Dec 31	417,01	3 254,846	xxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 433,080	505,890	Non-Appr Ba	
/iolation of Budget Law for 2008/2009: No	No	Tot Exp/Non-Appr Bal	304,043
Possible Cash Violation for 2008: No		Tax Required	
	Ι	Del Comp Rate: 3.000%	
		f 2009 Ad Valorem Tax	
Daga Na			

Page No. 11

FUND PAGE FOR FUNDS WITH A TAX LEVY

Special Road and Bridge	Adopted Budget	Prior Year Actu	al Current Year Estimat	Proposed Budget Year
Receipts:	Special Road and Bridge	2008	2009	2010
Ad Valorem Tax	Unencumbered Cash Balance Jan 1	496,	108 471,472	497,138
Delinquent Tax	Receipts:			
Motor Vehicle Tax	Ad Valorem Tax	160,	039 168,476	xxxxxxxxxxxxxxxx
Recreational Vehicle Tax	Delinquent Tax	2,	081	
16/20 M Vehicle Tax	Motor Vehicle Tax	6,	497 6,629	6,292
Slider	Recreational Vehicle Tax		139 133	131
Reimbursed Expenses	16/20 M Vehicle Tax		549 428	451
Transfers from Road & Bridge	Slider			0
Interest on Idle Funds	Reimbursed Expenses			
Miscellaneous 12,835 Does miscellaneous exceed 10% of Total Receipts 182,140 175,666 6,874 Resources Available: 678,248 647,138 504,012 Expenditures: Personnel Services 16,000 Contractual 41 16,000 Commodities 158,725 150,000 170,000 Capital Outlay 48,010 0 405,863 Neighborhood Revitalization Rebate 3,668 Miscellaneous Does miscellaneous exceed 10% of Total Expenditur 206,776 150,000 595,531 Total Expenditures 206,776 150,000 595,531 Unencumbered Cash Balance Dec 31 471,472 497,138 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Transfers from Road & Bridge		0 (0
Does miscellaneous exceed 10% of Total Receipts 182,140	Interest on Idle Funds			
Total Receipts	Miscellaneous	12,	835	
Resources Available: 678,248 647,138 504,012 Expenditures: Personnel Services 16,000 Contractual 41 16,000 Commodities 158,725 150,000 170,000 Capital Outlay 48,010 0 405,863 Neighborhood Revitalization Rebate 3,668 Miscellaneous Does miscellaneous exceed 10% of Total Expenditur 506,776 150,000 595,531 Unencumbered Cash Balance Dec 31 471,472 497,138 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Does miscellaneous exceed 10% of Total Receipts			
Expenditures:	Total Receipts	182,	140 175,666	6,874
Personnel Services	Resources Available:	678.	248 647,138	504,012
Contractual	Expenditures:			
Commodities	Personnel Services			
Capital Outlay	Contractual			16,000
Neighborhood Revitalization Rebate 3,668	Commodities	158	725 150,000	
Does miscellaneous exceed 10% of Total Expenditur	Capital Outlay	48	010	405,863
Does miscellaneous exceed 10% of Total Expenditur	Neighborhood Revitalization Rehate			3,668
Does miscellaneous exceed 10% of Total Expenditur Total Expenditures 206,776 150,000 595,531				
Total Expenditures 206,776 150,000 595,531	The state of the s			
Unencumbered Cash Balance Dec 31		206	776 150,000	595,531
2008/2009 Budget Authority Amount: 525,280 731,085 Non-Appr Bal /iolation of Budget Law for 2008/2009: No No No Exp/Non-Appr Bal 595,531 Possible Cash Violation for 2008: No Tax Required 91,519 Del Comp Rate: 3.000% 2,746				
/iolation of Budget Law for 2008/2009: No No No For Exp/Non-Appr Bal 595,531 Possible Cash Violation for 2008: No Tax Required 91,519 Del Comp Rate: 3.000% 2,746				1
Possible Cash Violation for 2008: No Tax Required 91,519 Del Comp Rate: 3.000% 2,746		State 10.400 (1.15)	Tot Exp/Non-Appr Ba	1 595,531
Del Comp Rate: 3.000% 2,746	a subjective of the state of th	-		
	1.0			
		Amoun		

Adopted Budget	Prior Yea		Current Year Estimate	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	200	76	0	0
Receipts:	-			
Ad Valorem Tax			0	xxxxxxxxxxxxxxxx
Delinquent Tax				
Motor Vehicle Tax	-			
Recreational Vehicle Tax				
16/20 M Vehicle Tax				
Slider				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts	3			
Total Receipts		0	0	
Resources Available:		0	0	0
Expenditures:				
	-			
,				
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expendit	ur			
Total Expenditures		0	0	0
Unencumbered Cash Balance Dec 31		0	0	xxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 0	0		Non-Appr Ba	1
/iolation of Budget Law for 2008/2009: No	No		fot Exp/Non-Appr Bal	0
Possible Cash Violation for 2008: No			Tax Required	i 0
_		De	l Comp Rate: 3.000%	0
	A	mount of	2009 Ad Valorem Tax	x 0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Building	2008	2009	2010
Unencumbered Cash Balance Jan 1	1,650,000	2,252,850	1,952,850
Receipts:			
Sale of assets	22,500		
Transfer from General	600,000	0	20,000
Interest on Idle Funds			
Miscellaneous	350		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	622,850	0	20,000
Resources Available:	2,272,850	2,252,850	1,972,850
Expenditures:			
Capital Outlay	20,000	300,000	1,972,850
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	20,000		
Unencumbered Cash Balance Dec 31	2,252,850	1,952,850	0

2008/2009 Budget Authority Amount: Violation of Budget Law for 2008/2009:

1,200,000

1,550,000 <u>**No**</u>

Possible Cash Violation for 2008:

No

No

Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Equipment Reserve	2008	2009	2010
Unencumbered Cash Balance Jan 1	609,673	751,548	726,875
Receipts:			
Transfer from General	125,000	0	0
Transfer from General	75,000	0	0
Sale of equipment	9,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	209,500	0	0
Resources Available:	819,173	751,548	726,875
Expenditures:			
Capital Outlay - General	>		558,000
Capital Outlay - Ambulance	60,625		89,375
Capital Outlay - Road & Bridge			60,000
Capital Outlay - Other	7,000	23,923	19,500
Capital Outlay - Noxious Weed		750	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	67,625	24,673	726,875
Unencumbered Cash Balance Dec 31	751,548	726,875	0

2008/2009 Budget Authority Amount:

799,681

739,673 <u>No</u>

Violation of Budget Law for 2008/2009: Possible Cash Violation for 2008:

No No

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Emergency 911 Phone Service	2008	2009	2010
Unencumbered Cash Balance Jan 1	28,225	22,895	36,895
Receipts:			
911 Charges	11,395	15,000	15,000
Grants	91,275		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	102,670	15,000	15,000
Resources Available:	130,895	37,895	51,895
Expenditures:			
Contractual	10,704		51,895
Capital outlay	97,296		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	108,000		
Unencumbered Cash Balance Dec 31	22,895	36,895	0

2008/2009 Budget Authority Amount: Violation of Budget Law for 2008/2009:

175,839

67,225

Possible Cash Violation for 2008:

No No No

Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Landfill Closure	2008	2009	2010
Unencumbered Cash Balance Jan 1	220,631	222,706	246,075
Receipts:			
Transfer from General	30,000	30,000	10,000
Fees	12,060		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	42,060	30,000	10,000
Resources Available:	262,691	252,706	256,075
Expenditures:			
Contractual Services	39,985	6,631	256,075
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure		((21	256 055
Total Expenditures	39,985		256,075
Unencumbered Cash Balance Dec 31	222,706	246,075	0

2008/2009 Budget Authority Amount: Violation of Budget Law for 2008/2009:

240,628

276,631

Possible Cash Violation for 2008:

No No No

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Road Machinery & Equipment	2008	2009	2010
Unencumbered Cash Balance Jan 1	166,500	166,500	166,500
Receipts:			
Transfer from Road & Bridge	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	166,500	166,500	166,500
Expenditures:			
Capital Outlay		0	166,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	166,500
Unencumbered Cash Balance Dec 31	166,500	166,500	0

2008/2009 Budget Authority Amount: √iolation of Budget Law for 2008/2009: 166,500

166,500

Possible Cash Violation for 2008:

No No No

Adopted Budget

*	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Solid Waste	2008	2009	2010
Unencumbered Cash Balance Jan 1	284,852	340,873	281,220
Receipts:			
User Fees	176,949	36,000	46,000
Special Assessments		90,000	90,000
Transfers from General	30,000	30,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	206,949	156,000	146,000
Resources Available:	491,801	496,873	427,220
Expenditures:			
Salaries	88,334	86,653	105,000
Contractual	40,390	65,000	54,800
Commodities	14,144	40,000	29,200
Capital Outlay	8,060	24,000	36,653
Transfers to Long Term Recovery	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	150,928		
Unencumbered Cash Balance Dec 31	340,873	281,220	201,567

2008/2009 Budget Authority Amount:

173,329

215,653 <u>No</u>

√iolation of Budget Law for 2008/2009: Possible Cash Violation for 2008: No

No

NON-BUDGETED FUNDS (A)

Kiowa County

(Only the actual budget year for 2008 is to be shown)

	1)	,						
Non-Budgeted Funds-A	Funds-A									
(1) Fund Name:		(2) Fund Name:	(3) Fund Name:		(4) Fund Name:	- 1	(5) Fund Name:			
Bio-Terrorism Grant	n Grant	Hospital Improvements	Long Term Recovery	very	Neighborhood Facilities Donations	nations	Pandemic Flu Grant	Grant	,	
Unencumbered		Unencumbered	Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	9,446	9,446 Cash Balance Jan 1	Cash Balance Jan 1	4,023,289	4,023,289 Cash Balance Jan 1	273	273 Cash Balance Jan 1	2,679	4,035,687	
Receipts:		Receipts:	Receipts:		Receipts:		Receipts:			
State & Federal Aid	11,353		State & Federal Aid	365,257			State & Federal Aid	5,030		
			Insurance Proceeds	357,233						
			Transfer from Road & Bridge	186,296						
			Transfer from Noxious Weed	35,000						
			Donations & Other	431,868						
Total Receipts	11,353	11,353 Total Receipts 0	0 Total Receipts	1375654	1375654 Total Receipts	0	0 Total Receipts	5030	1,392,037	
Resources Available:	20,799	20,799 Resources Available: 0	0 Resources Available:	5,398,943	5,398,943 Resources Available:	273	273 Resources Available:	7,709	5,427,724	
Expenditures:		Expenditures:	Expenditures:		Expenditures:		Expenditures:			
Commodities	5.132	5.132 Contractual	Recovery Projects	4,394,239			Commodities	7,709		
			×							
Total Expenditures	5,132	5,132 Total Expenditures	0 Total Expenditures	4,394,239	4,394,239 Total Expenditures	0	0 Total Expenditures	7,709	4,407,080	
Cash Balance Dec 31	15,667		0 Cash Balance Dec 31	1,004,704	1,004,704 Cash Balance Dec 31	273	273 Cash Balance Dec 31	0	1,020,644 **	*
	Contract to the second		1					-	1000	÷

**Note: These two block figures should agree.

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2010

NON-BUDGETED FUNDS (B) (Only the actual budget year for 2008 is to be shown)

Non-Budgeted Funds-B	-B	(2) Eural Marson		(2) Eural Masso.		(A) Every Mossoco				
Prosecuting Attorneys' Training	Training		Truct	(3) I uilu ivaiile. Register of Deeds Technology		(+) I und Ivanite. (2) I und Ivanite. Special Hospital Dhilling Beauset Special I am Enforcement Trust	Pourset	Checial Law Enforcer	mont Truct	
Unencumbered	311111111111111111111111111111111111111	Unend		Inencimhered		Opecial Mospital - 1 IIIII	neducat	Special Law Linoice	ilciii i i nst	Total
Cash Balance lan 1	469	469 Cash Balance Ian 1	30,811	811 Cash Balance Ian I	36.861	36 861 Cash Ralance lan 1	488 200	488 200 Cach Balance Inn 1	35,040	600 390
		The same same same same same same same sam	11065	The common line	10000	Cast Summer Sun 1	001.001	Cash Dalance Jan 1	75,00	00000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & Fees	1,520	1,520 Other	2,250	250 Licenses & Fees	11,642	11,642 Interest Income	14,992 Other	Other	23,493	
Total Receipts	1,520	1,520 Total Receipts	2250	2250 Total Receipts	11642	11642 Total Receipts	14992	14992 Total Receipts	23493	53,897
Resources Available:	1,989	1,989 Resources Available:	42,061	061 Resources Available:	48,503	48,503 Resources Available:	503,192	503,192 Resources Available:	58,542	654,287
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,677	1,677 Commodities	6,683	6,683 Capital Outlay	9,570	9,570 Capital outlay	51,000	51,000 Personnel		
								Commodities	17,921	
Total Expenditures	1,677	1,677 Total Expenditures	6,683	6,683 Total Expenditures	9,570	Total Expenditures	51,000	51,000 Total Expenditures	17,921	86,851
Cash Balance Dec 31	312	312 Cash Balance Dec 31	35,378	35,378 Cash Balance Dec 31	38,933	38,933 Cash Balance Dec 31	452,192	452,192 Cash Balance Dec 31	40,621	567,436 **
										567,436 **

**Note: These two block figures should agree.

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2010

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2008 is to be shown)

Non-Budgeted Funds-C

Kiowa County

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle	Operating	Motor Vehicle Operating Women, Infants and Child	nildren Grant	Worthless Check	eck	Health Insurance	rance	Ice Storm Disaster	isaster	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,050	25,050 Cash Balance Jan 1	57,671	57,671 Cash Balance Jan 1	240	240 Cash Balance Jan 1	61,223	61,223 Cash Balance Jan 1		144,184
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & Fees	26,839	26,839 State & Federal Aid	145,578	145,578 Licenses & Fees	210	210 Premiums	701,597	701,597 State & Federal Aid	19,941	
						Interest Income	1,623			
Total Receipts	26,839	26,839 Total Receipts	145578	145578 Total Receipts	210	210 Total Receipts	703220	703220 Total Receipts	19941	895,788
Resources Available:	51,889	51,889 Resources Available:	203,249	203,249 Resources Available:	450	450 Resources Available:	764,443	764,443 Resources Available:	19,941	1,039,972
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	4,687	4,687 Commodities	148,610	148,610 Commodities	425	425 Claims Paid	561,273	561,273 Recovery projects	17,935	
Contractual	380									
Commodities	872									
Transfers out	25,050									
				¥						
Total Expenditures	30,989	30,989 Total Expenditures	148610	148610 Total Expenditures	425	425 Total Expenditures	561273	561273 Total Expenditures	17935	759,232
Cash Balance Dec 31	20,900	20,900 Cash Balance Dec 31	54,639	54,639 Cash Balance Dec 31	25	25 Cash Balance Dec 31	203,170	203,170 Cash Balance Dec 31	2,006	280,740 **
-										280,740 **

**Note: These two block figures should agree.

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CONSOLIDATED METHOD FUND PAGE

Kiowa County

County Name Special District Name

Rural Fire District

FUND PAGE

FUND FAGE	F		
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance, Jan. 1	33,424	82,733	80,784
Ad Valorem Tax	83,633	89,328	XXXXXXXXXXXXX
Delinquent Tax	717		
Motor Vehicle Tax	2,406	1,809	2,012
Recreational Vehicle Tax	51	55	43
16/20M Vehicle Tax	371	274	249
LAVTR			
Slider			
State and Federal Aid			
Other			
PY Cancelled Encumbrances	39,011		
	5		
Interest on Idle Funds	1		
Total Receipts	126,190	91,466	2,304
Resources Available:	159,614	174,199	83,088
Expenditures:			
Personnel Services	31,574	36,415	36,415
Contractual	20,500	20,000	20,000
Commodities	23,081	27,000	27,000
Capital Outlay	1,726	10,000	85,160
Neighborhood Revitalization			3,655
Total Expenditures	76,881	93,415	172,230
Unencumbered Cash Balance, Dec 3		80,784	XXXXXXXXXXXXX
	Non-App	propriated Balance	
	Total Expenditures and Non-App	ropriated Balance	172,230
		Tax Required	89,142
I	Delinquency Computation % Rate	3.000%	2,674
	Amount of 2009	Ad Valorem Tax	91,816

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

		Alloca	ation for Year 201	10
Budgeted Fund Names	Amount Levy for 2009	MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	89,328	2012	43	249
Total	89,328	2,012	43	249

County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate

2,012

249

2010

MVT Factor_ 0.02252

RVT Factor

0.00048

16/20M Factor 0.00279

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Kiowa County Rural Fire District

Computation to Determine Limit for 2010

2010

			Amount of Levy
1.	,	- \$ _	89,328
2.	Debt Service Levy in 2009 Budget	\$ _	0
3.	Tax Levy Excluding Debt Service	\$ _	89,328
	2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009: + 911,383		
5.	Increase in Personal Property for 2009:		
	5a. Personal Property 2009 + 560,079		
	5b. Personal Property 2008 - 708,309		
	5c. Increase in Personal Property (5a minus 5b) + 0		
	(Use Only if > 0)		
6.	Valuation of Property that has Changed in Use during 2009 1,287,849		
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 2,199,232		
0	T (T (' - (1 / 1 - (' - 1 1 - 1 0000)))		
8.	Total Estimated Valuation July 1,2009 81,124,891		
9.	Total Valuation less Valuation Adjustment (8 minus 7) 78,925,659		
10.	Factor for Increase (7 divided by 9) 0.02786		
11.	Amount of Increase (10 times 3)	- \$ -	2,489
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	91,817
	The state of the s	=	71,617
13.	Debt Service Levy in this 2010 Budget		0
		-	
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	15	91,817

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Page No.

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CONSOLIDATED METHOD FUND PAGE

County Name

Kiowa County

Special District Name

Haviland Cemetery District

2010

54,445

FUND PAGE

I CHE THEE				
Adopted Budget for		Prior Year	Current Year	Proposed Budget
GENERAL FUND	A	ctual 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance, Jan. 1		26,929	28,313	31,917
Ad Valorem Tax		52,079	59,222	xxxxxxxxxxxx
Delinquent Tax		521		
Motor Vehicle Tax		4,177	3,594	3,746
Recreational Vehicle Tax		66	69	59
16/20M Vehicle Tax		108	523	495
LAVTR				
Slider				
In Lieu of Taxes				
Sale of Lots		49	250	250
Other income		54		
Interest on Idle Funds		733		
Total Receipts		57,787	63,658	4,550
Resources Available:		84,716	91,971	36,467
Expenditures:				
Personnel Services		27,836	30,054	30,054
Contractual		6,775	3,000	3,000
Commodities		2,952	2,000	2,000
Capital Outlay		18,840	15,000	15,000
Additional Capital Outlay			10,000	38,201
Neighborhood Revitalization				1,071
Total Expenditures		56,403	60,054	89,326
Unencumbered Cash Balance, Dec 3	31	28,313	31,917	xxxxxxxxxxxx
		1 1	ropriated Balance	
	Total Expenditures	and Non-App	ropriated Balance	89,326
			Tax Required	52,859
I	Delinquency Compu		3.00%	1,586

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Amount of 2009 Ad Valorem Tax

		Allocation for Year 2010				
Budgeted Fund Names	Amount Levy for 2009	MVT Alloc	RVT Alloc	16/20M Veh Alloc		
General	59,222	3746	59	495		
Total	59,222	3,746	59	495		

 County Treas MVT Estimate
 3,746
 59
 495

 County Treas 16/20M Estimate
 MVT Factor
 0.06325
 0.00100
 0.00100
 0.00836

Page No.

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<u>Kiowa County</u> <u>Haviland Cemetery District</u>

2010

Computation to Determine Limit for 2010

				Amount of Levy
1. 2.	Tax Levy Amount in 2009 Budget Debt Service Levy in 2009 Budget	+	\$ <u></u>	59,222
3.	Tax Levy Excluding Debt Service	-	\$ — \$	59,222
			_	55,222
	2009 Valuation Information for Valuation Adjustments:			
4.	New Improvements for 2009: + _	6,791		
5.	Increase in Personal Property for 2009:			
	5a. Personal Property 2009 + 253,317			
	5b. Personal Property 2008 - 340,656 5c. Increase in Personal Property (5a minus 5b) +	0		
		(Use Only if > 0)		
6.	Valuation of Property that has Changed in Use during 2009	176,849		
-	Th (137) (1 - 4 17) (2 - 4 17)			
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6)	183,640		
8.	Total Estimated Valuation July 1,2009 11,161,460			
9.	Total Valuation less Valuation Adjustment (8 minus 7)	10,977,820		
10.	Factor for Increase (7 divided by 9)	0.01673		
11.	Amount of Increase (10 times 3)	+	\$	991
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ _	60,213
13.	Debt Service Levy in this 2010 Budget			0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)			60,213

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Page No.

20a

CONSOLIDATED METHOD FUND PAGE

County Name

Special District Name

Kiowa County Hillcrest Cemetery District

2010

FUND PAGE

CENERAL FUND	FUND PAGE			
Unencumbered Cash Balance, Jan. 1	Adopted Budget for	Prior Year	Current Year	Proposed Budget
Ad Valorem Tax	GENERAL FUND	Actual 2008	Estimate 2009	
Delinquent Tax	Unencumbered Cash Balance, Jan. 1	43,612	58,191	35,283
Delinquent Tax	Ad Valorem Tax	52,287	56,966	xxxxxxxxxxxx
Recreational Vehicle Tax	Delinquent Tax	125		
Recreational Vehicle Tax	Motor Vehicle Tax	1,291	1,199	1,235
LAVTR	Recreational Vehicle Tax	21	24	
Slider In Lieu of Taxes Sale of Lots 700 700	16/20M Vehicle Tax	108	103	100
In Lieu of Taxes	LAVTR			
Sale of Lots	Slider			
Burials	In Lieu of Taxes			
Interest on Idle Funds	Sale of Lots		700	700
Total Receipts 53,832 58,992 2,058 Resources Available: 97,444 117,183 37,341 Expenditures:	Burials			
Total Receipts 53,832 58,992 2,058 Resources Available: 97,444 117,183 37,341 Expenditures:				
Total Receipts 53,832 58,992 2,058 Resources Available: 97,444 117,183 37,341 Expenditures:				
Resources Available: 97,444 117,183 37,341 Expenditures:	Interest on Idle Funds			
Resources Available: 97,444 117,183 37,341 Expenditures: 97,444 117,183 37,341 Personnel Services 31,753 36,000 36,000 Contractual 5,500 4,000 4,000 Commodities 2,000 3,500 3,500 Capital Outlay 38,400 50,272 Neighborhood Revitalization 118 Total Expenditures 39,253 81,900 93,890 Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Total Receipts	53,832	58,992	2,058
Expenditures: 31,753 36,000 36,000 Contractual 5,500 4,000 4,000 Commodities 2,000 3,500 3,500 Capital Outlay 38,400 50,272 Neighborhood Revitalization 118 Total Expenditures 39,253 81,900 93,890 Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Resources Available:	97,444	117,183	
Contractual 5,500 4,000 4,000 Commodities 2,000 3,500	Expenditures:			
Commodities 2,000 3,500 3,500 3,500 Capital Outlay 38,400 50,272	Personnel Services	31,753	36,000	36,000
Commodities 2,000 3,500 3,500 3,500 Capital Outlay 38,400 50,272	Contractual	5,500	4,000	4,000
Capital Outlay 38,400 50,272 Neighborhood Revitalization 118 Total Expenditures 39,253 81,900 93,890 Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		2,000	3,500	
Total Expenditures 39,253 81,900 93,890	Capital Outlay		38,400	
Total Expenditures 39,253 81,900 93,890				
Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Neighborhood Revitalization			118
Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Unencumbered Cash Balance, Dec 31 58,191 35,283 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Non-Appropriated Balance Total Expenditures and Non-Appropriated Balance Tax Required Delinquency Computation % Rate 3.000% 1,696		39,253	81,900	93,890
Total Expenditures and Non-Appropriated Balance Tax Required Delinquency Computation % Rate 3.000% Total Expenditures and Non-Appropriated Balance Tax Required 56,549 1,696	Unencumbered Cash Balance, Dec 31	58,191	35,283	xxxxxxxxxxxx
Tax Required 56,549 Delinquency Computation % Rate 3.000% 1,696		Non-App	ropriated Balance	
Tax Required 56,549 Delinquency Computation % Rate 3.000% 1,696	Total Exp	enditures and Non-Appr	ropriated Balance	93,890
Delinquency Computation % Rate 3.000% 1,696				
	Delinquenc	y Computation % Rate	3.000%	1,696
		Amount of 2009	Ad Valorem Tax	58,245

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

-		Allocation for Year 2010				
Budgeted Fund Names	Amount Levy for 2009	MVT Alloc	RVT Alloc	16/20M Veh Alloc		
General	56,966	1235	23	100		
Total	56,966	1,235	23	100		

County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate 1,235 MVT Factor 0.02168

RVT Factor 0.00040

16/20M Factor 0.00176

100

Page No.

21

<u>Kiowa County</u> <u>Hillcrest Cemetery District</u>

2010

Computation to Determine Limit for 2010

				Amount of Levy
1.		+	\$_	56,966
2.	•	-	\$_	0
3.	Tax Levy Excluding Debt Service		\$_	56,966
	2009 Valuation Information for Valuation Adjustments:			
4.	New Improvements for 2009: + 10,769			
5.	Increase in Personal Property for 2009:			
	5a. Personal Property 2009 + 69,139			
	5b. Personal Property 2008 - 91,016			
	5c. Increase in Personal Property (5a minus 5b) + 0			
	(Use Only if > 0)			
6.	Volvotion of Dunnout, that has Channel to Hay I at 2000			
0.	Valuation of Property that has Changed in Use during 2009 88,245			
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 99,014			
8.	Total Estimated Valuation July 1,2009 25,680,732			
9.	Total Valuation less Valuation Adjustment (8 minus 7) 25,581,718			
10	Forton Co. L. (7.15.1.11.0)			
10.	Factor for Increase (7 divided by 9) 0.00387			
11.	Amount of Increase (10 times 3)	+	2	220
	(1	Ψ —	220
12.	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$	57,186
			=	
13.	Debt Service Levy in this 2010 Budget		_	0
1.4	Maximum layer including debt couries without a Desclation (12 along 12)			
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)			57,186

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Page No.

21a

CONSOLIDATED METHOD FUND PAGE

County Name

Special District Name

Kiowa County
Fairview Cemetery District

2010

FUND PAGE

FUND PAGE			
Adopted Budget for	Prior Year	Current Year	Proposed Budget
GENERAL FUND	Actual 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance, Jan. 1	40,464	33,779	35,108
Ad Valorem Tax	39,684	62,087	xxxxxxxxxxxx
Delinquent Tax	963		
Motor Vehicle Tax	2,776	2,809	4,015
Recreational Vehicle Tax	64	80	86
16/20M Vehicle Tax	209	3	125
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	1,390		
Other	1,630		
Marker and Grave Fees	2,795	2,000	2,000
Interest on Idle Funds	681	500	500
Total Receipts			
Resources Available:			
Expenditures:	20,020	101,200	12,007
Personnel Services	38,491	41,500	41.500
Contractual			
Commodities			
Capital Outlay			
Additional Capital Outlay		0	43,205
Neighborhood Revitalization			7,158
Total Expenditures	Second		
Unencumbered Cash Balance, Dec 31			XXXXXXXXXXXX
SH255 - NDS			
Total	Expenditures and Non-App	and the second s	
		SECTION AND ADMINISTRATION OF THE PERSON AND ADMINISTRATION OF THE PERSON AND ADMINISTRATION OF THE PERSON AND ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION	
Delinqu			
	Amount of 2009	Ad Valorem Tax	76,919

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

		Alloc	ation for Year 201	10
Budgeted Fund	Amount Levy	MVT	RVT	16/20M Veh
Names	for 2009	Alloc	Alloc	Alloc
General	62,087	4015	86	125
Total	62,087	4,015	86	125

County Treas MVT Estimate County Treas RTV Estimate County Treas 16/20M Estimate 4,015 125 MVT Factor_ 0.06467

RVT Factor 0.00139 16/20M Factor 0.00201

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<u>Kiowa County</u> <u>Fairview Cemetery District</u>

2010

Computation to Determine Limit for 2010

			Amount of I	Levy
1. 2.	Delta Camping I anni in 2000 Paul	+ \$ _		62,047
 3. 	Tax Levy Excluding Debt Service	· 5 –		0
٥.	Tax Levy Excluding Debt Service	2 -		62,047
	2009 Valuation Information for Valuation Adjustments:			
4.	New Improvements for 2009: + 2,786,298			
5.	Increase in Personal Property for 2009:			
	5a. Personal Property 2009 + 544,682			
	5b. Personal Property 2008 - 613,992			
	5c. Increase in Personal Property (5a minus 5b) + 0			
	(Use Only if > 0)			
6.	Valuation of Property that has Changed in Use during 2009 1,424,046			
0.	1,424,040			
7.	Total Valuation Adjustment (Sum of 4, 5c, and 6) 4,210,344			
8.	Total Estimated Valuation July 1,2009 34,695,073			
9.	Total Valuation less Valuation Adjustment (8 minus 7) 30,484,729			
λ.	Total Valuation less Valuation Adjustment (8 minus 7) 30,484,729			
10.	Factor for Increase (7 divided by 9) 0.13811			
11.	Amount of Increase (10 times 3)	+ \$ _		8,570
12	Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	e		70 (17
12.	maximum 1 ax Bevy, excluding debt selvice, without a Resolution (5 plus 11)	₂ =		70,617
13.	Debt Service Levy in this 2010 Budget			0
		_		
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	=		70,617

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Page No.

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Proposed Budget Year for 2010

Expenditures

3,902,714

Amount of 2009

Ad Valorem Tax

2,892,073

Tax Rate*

31.961

NOTICE OF BUDGET HEARING

The governing body of Kiowa County

will meet on the 3rd day of August, 2009, at 10:30 a.m. at the County Administrative Offices 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 the Kiowa County Clerk's Office and will be available at this hearing

BUDGET SUMMARY

Expenditures

Current Year Estimate for 2009

3,639,027

Actual

Tax Rate*

28.213

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

Prior Year Actual for 2008

3,707,517

Expenditures

Actual

Tax Rate*

27.507

Debt Service				1.511	291,256	79,839	0.882
Road & Bridge	1,187,783	9.734	1,205,140	10.131	1,240,647	912,613	10.086
Appraiser	140.358	2.643	193,550	1.881	195,035	38,171	0.422
County Health	124,374	1.665	230,150	1.545	235,403	135,006	1.492
Noxious Weed	161,169	1.714	187,696	1.912	193,810	157,138	1.737
Special Bridge	56,042	1.000	250,000	1.000	304,043	47,133	0.521
Special Road and Bridge	206,776	2.000	150,000	2,000	595,531	94,265	1.042
	20,000	2.000	300,000	2.000	1,972,850	71,200	1.0.12
Building	67,625		24,673		726,875		
Equipment Reserve			1,000		51,895		
Emergency 911 Phone Service	108,000				256,075		
Landfill Closure	39,985		6,631				
Special Road Machinery & Equipment					166,500		
Solid Waste	150,928		215,653		225,653		
Non-Budgeted Funds-A	4,407,080						
Non-Budgeted Funds-B	86,851						
Non-Budgeted Funds-C	759,232						
Totals	11,223,720	46.263	6,403,520	48.193	10,358,287	4,356,238	48.143
Less: Transfers	1,106,346		60,000		60,000		
Net Expenditure	10,117,374		6,343,520		10,298,287		
Total Tax Levied	3,741,248		4,091,187		xxxxxxxxxxxxxxx		
Assessed Valuation	80,375,513	1	84,950,268		90,486,533		
ASSESSEU Valuation	60,575,515	l L	01,750,200	L	20,100,000	1	
Outstanding Indebtedness,							
	2007		2008		2009		
January 1,	0	1 г	0	Г	0	Č.	
G.O. Bonds			0	1	0		
Revenue Bonds	0			1	0		
Other	0		0	1			
Lease Pur. Princ.	0		20,442	1	10,498		
Total	0		20,442		10,498		
*Tax rates are expressed in mills							
	2008		2009		Propo	sed Budget 2010	
	Prior Year Actual	Actual	Current Year Est.	Actual		Amount of 2009	Est.
Other District Funds	Expenditures	Tax Rate*	of Expenditures	Tax Rate*	Expenditures	Ad Valorem Tax	Tax Rate*
Rural Fire District	76,881	1.155	93,415	1.146	172,230	91,816	1.132
Total Tax Levied	83,931		89,328				
Assessed Valuation	72,011,581		77,984,599		81,124,891		
Assessed valuation	72,011,301	1	77,504,555	1	01,121,051	ı	
Haviland Compton: District	56,403	5.319	60,054	5.343	89,326	54,445	5.343
Haviland Cemetery District		3.319	59,222	3,343	07,320	31,113	3.5 15
Total Tax Levied	52,858	- 1			10,190,156	-	
Assessed Valuation	10,054,922]	11,161,460		10,190,130	J	
			01.000	0.000	02.800	F9 245	2 260
Hillcrest Cemetery District	39,253	2.273	81,900	2.268	93,890	58,245	2.268
Total Tax Levied	52,876		56,966		05 (00 ====		
Assessed Valuation	23,572,384		25,109,154		25,680,732		
					22 2 2 2 2 2		1 221-1
Fairview Cemetery District	56,877	1.385	66,150	2.217	116,513	76,919	2.217
Total Tax Levied	39,135		62,087				
Assessed Valuation	27,813,720		28,009,396		34,695,073]	
*Tax rates are expressed in mills	La contraction of the contractio	-				777	
	1						
1							
(nestalan) & m	11 V.SIMOO						
Clerk	uproce	-					
CICIK	V		Page No.	23			
			age INU.	23			

revised 8/06/07

FUND

General

2010 Neighborhood Revitalization Rebate

	2009 Ad		
Budgeted Funds	Valorem	2009 Mil Rate	Estimate 2010
for 2009	before Rebate	before Rebate	NR Rebate
General	2,776,177	31.924	112,521
Debt Service	76,640	0.881	3,106
Road & Bridge	876,041	10.074	35,507
Appraiser	36,641	0.421	1,485
County Health	129,596	1.490	5,253
Noxious Weed	150,840	1.735	6,114
Special Bridge	45,244	0.520	1,834
Special Road and Bridge	90,487	1.041	3,668
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	4,181,665	48.086	169,488

2009 Net Valuation (July 1 less NR Valuation) 86,961,885

Net Valuation Factor: 86,961.885

Neighborhood Revitalization Subj to Rebate 3,524,648

Neighborhood Revitalization factor 3,524.648

Page No. 24

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2009-1FC

A resolution expressing the property taxation policy of the Board of Fairview Cemetery District with respect to financing the 2010Y annual budget for Fairview Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Fairview Cemetery District budget exceed the amount levied to finance the 2009 Fairview Cemetery District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all the district services are the responsibility of the district board; and

Whereas, Fairview Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fairview Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Fairview Cemetery District budget as defined above.

Adopted this 23kd day of July, 2009 by the Fairview Cemetery District Board, Kiowa County, Kansas.

Fairview Cemetery DISTRICT BOARD

Member

Member

COUNTY RESOLUTION

RESOLUTION NO. 2009-IR

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2010 annual budget for Kiowa County.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Kiowa County budget exceed the amount levied to finance the 2009 Kiowa County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Kiowa County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2009 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2010 Kiowa County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Kiowa County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Kiowa County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Kiowa County Commissioners. The date and time of budget hearings with the Board of Kiowa County Commissioners will be published in the Kiowa County Signal. Interested persons can also address questions concerning the budget to the Kiowa County Clerk by calling 620-723-3366 between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

Commissioners will be published in the Kiowa County Signal. Interested persons can also address que Adopted this ______ day of _______, 2009 by the Board of Kiowa County

entrow

Commissioners.

ATTEST:

, County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, KIOWA, COUNTY SS;

Eric Strobel, being first duly sworn, Deposes and says: That he is acting Publications Manager of the Kiowa County Signal, a weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Kiowa County Kansas, with a general paid circulation on a weekly basis in Kiowa County Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; has been so published continuously and uninterrupted in said county and state of a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Greensburg, Kansas in said county as second class matter.

The attached was published on the following dates in a regular issue of said newspaper:

 1st Publication
 2009

 2nd Publication
 2009

 3rd Publication
 2009

 4th Publication
 2009

 5th Publication
 2009

 6th Publication
 2009

(Publication Manager)

SUBSCRIBED and sworn to before me this

(Notary Public)

22 Day of July ,2009

Quile Ahenoweth

JULIE A. CHENOWETH
Notary Public State of Kansas
My Appt. Expires 3 2 1 2010

NOTICE OF BUDGET HEARING The gamewing body of Kines Court Allerine C	Microsoft Suprement		Picture in	Aventuring	unemps		State	of Kansas
NOTICE OF BLOGET HEARING The governing body of Manufacture Comp. will used on the Add day of August, 2009, at 10. 2019 Comp. will used on the Add day of August, 2009, at 10. 2019 Comp. will used to the service of the control of a violent int. Detailed budget information in residule at the Kowa Comp. Conk's Office and attention in the August of Augus	asbell s			a none chill				County
The governing body of August, 2007, is 10-30 ann. at the County, distinuisation to Offices by the propose of bottom; and answering objections of Emperior relating to the proposed set of all such the interest of all values into the county of the county of the county of the county of all values into the county of the county of the county of all values into the county of the count	dil estell I ha		To the same		Section.		e a chear	WH
will meet on the 3rd day of August, 2009, at 10-30 cm. in the Comp. Allministrative Offices for the purpose of learning and amoreus; also placed to of tempers relating to the proposed use of all lineals and the amount of all volument ass. Demand and amoreus; also placed to the proposed use of all lineals and the amount of all volument ass. Demand and amoreus of 2009 for Version Transparent and Amount of 2009 for Transparent and Amount of 2009 for Version Transparent and Amount of 2009 for Version Transparent and Amount of 2009 for Transp			WHY GRAND	Co.Ada	THE.	. 1		LATEL STREET
Detailed budget information is resulted at the Kowa County Circle's Office	Self mar	t on the 3rd day of August		Kiowa County	01-10		2.59	50 17071
Proposed Design 2010 Expenditure and Amoust of 2009 Ad Valories Tax Cestalish the machinal limits of the 2010 busings.	bearing and a			to me highosed me c	N BIL Junds Am	the amount of all val	e of oresis text	encours
### Proposed Budget 2010 Expendience and Account of 2009 And National Transmission Biness of the 2010 budget. Examined Tra. Rice is subject to change depending on the final extensive valuation. JiE	and he was a second	Detailed budge	t information it	s available at the Kiowa	County Clerk	r's Office	nne gum	
PROPERTY AND ASSOCIATION The Case Indicates and Account of 2009 Alf Valence The case Indicates the design of fine associated valence. 132.5.5.5.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	of an irrediction of the sale	Bull assets after			Beautie.	-230 S VII		
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

The County Commissioners Kiowa County Greensburg, KS 67054

We have performed the procedures enumerated below, which were agreed to by Kiowa County, solely to assist you in preparing the annual budget of Kiowa County, for the year ended December 31, 2010. Kiowa County's management is responsible for the County's annual budget. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows: We assisted in the preparation of the following budget reports for Kiowa County:

- 1. Certificate
- 2. Computation to Determine Limit
- 3. Allocation of MVT & RVT and 16/20M Vehicles Taxes and Schedule of Transfers
- 4. Statement of Indebtedness
- 5. Statement of Conditional Lease-Purchase and Certificate of Participation
- 6. Individual Fund Pages for both levying and non levying funds
- 7. Notice of Budget Hearing
- 8. Other forms as prescribed by the State of Kansas

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Kiowa County budget for the year ended December 31, 2010. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Kiowa County, and is not intended to be and should not be used by anyone other than those specified parties.

405 North Sixth Street | P.O. Box 699 Garden City, KS 67846 620-275-9267 | 800-627-0636 Fax: 620-275-8936 | www.lhd.com

CPAs

Charles H. Claar, Jr, CPA Theresa Dasenbrock, CPA, CFE David L. Hetrick, CPA Steven D. Josserand, CPA

Donald R. Linville, CPA Gary A. Schlappe, CPA Rodney Van Norden, CPA

Sue A. Bradley, CPA Susan A. Burgardt, CPA Shannon N. Euliss, CPA Mary A. Floto, CPA Tracey Homm, CPA, CSEP Challie Metzger, CPA

Kimberly A. Roth, CPA Kristin J. Sekavec, CPA

Monica J. Wilson, CPA

LEWIS, HOOPER & DICK, LLC

July 6, 2009

SPECIAL DISTRICT RESOLUTION

RESOLUTION	NO.	

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2010Y annual budget for Hillcrest Cemetery District, Kiowa County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Hillcrest Cemetery District budget exceed the amount levied to finance the 2009 Hillcrest Cemetery District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all the district services are the responsibility of the district board; and

Whereas, Hillcrest Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Hillcrest Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Hillcrest Cemetery District budget as defined above.

Adopted this 21th day of 4, 2009 by the Hillcrest Cemetery District Board, Kiowa County, Kansas.

Hillcrest Cemetery DISTRICT BOARD

, Member