

City of Kiowa

Computation to Determine Limit for 2011

	Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>176,764</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>176,764</u>
 2010 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2010:	+ <u>0</u>
5. Increase in Personal Property for 2010:	
5a. Personal Property 2010	+ <u>269,123</u>
5b. Personal Property 2009	- <u>310,747</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2010:	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of Property that has Changed in Use during 2010:	<u>11,444</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>11,444</u>
9. Total Estimated Valuation July 1, 2010	<u>4,366,282</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>4,354,838</u>
11. Factor for Increase (8 divided by 10)	<u>0.00263</u>
12. Amount of Increase (11 times 3)	+ \$ <u>465</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u><u>177,229</u></u>
14. Debt Service Levy in this 2011 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>177,229</u></u>

If the 2011 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Kiowa

2011

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
General Fund - Detail Expenditures			
Salaries	30,577	56,929	44,729
Contractual	24,984	19,949	26,450
Commodities	13,835	5,550	3,900
Capital Outlay	11,985		
Total	81,381	82,428	75,079
Employee Benefits			
Salaries	21,591	15,000	15,000
Contractual			
Commodities			
Capital Outlay			
Total	21,591	15,000	15,000
Police			
Salaries	123,951	124,759	132,867
Contractual	14,258	10,900	9,650
Commodities	17,586	14,155	15,450
transfer to other funds			
Total	155,795	149,814	157,967
Street			
Salaries	8,138		
Contractual	1,865		
Commodities	4,041		
transfer to other funds			
Total	14,044	0	0
Fire			
Salaries	4,950	5,000	5,000
Contractual	4,954	11,850	13,000
Commodities	3,483	8,150	7,000
transfer to other funds	7,306	10,000	10,000
Total	20,693	35,000	35,000
Park			
Salaries	30,697	31,496	33,343
Contractual	5,811	14,250	4,300
Commodities	4,338	17,200	5,400
Capital Outlay			
Total	40,847	62,946	43,043
Pool			
Salaries	13,687	15,077	15,368
Contractual	6,552	8,750	9,800
Commodities	3,654	7,600	7,550
Capital Outlay	5,096		
Total	28,990	31,427	32,718
economic development			
Salaries			
Contractual	3,950	3,000	6,000
Commodities			
Capital Outlay			
Total	3,950	3,000	6,000
Page Total	367,289	379,615	364,807

(Note: Should agree with general sub-totals.)

City of Kiowa

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	1,200	1,200
Receipts:			
Ad Valorem Tax	10,293	9,493	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	255		
Motor Vehicle Tax	2,048	2,299	1,906
Recreational Vehicle Tax	31	35	29
16/20M Vehicle Tax	169	173	168
Slider	185		0
transfer from other funds	1,200	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	14,181	14,000	4,103
Resources Available:	14,181	15,200	5,303
Expenditures:			
to Kiowa Public Library	12,981	14,000	14,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	12,981	14,000	14,000
Unencumbered Cash Balance Dec 31	1,200	1,200	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	14,105	14,000	
		Non-Appr Bal	
		tot Exp/Non-Appr Bal	14,000
		Tax Required	8,697
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	8,697

Adopted Budget

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

City of Kiowa

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31		0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31		0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

City of Kiowa

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

City of Kiowa

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
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			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		23,980	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	23,980	0
Resources Available:	0	23,980	0
Expenditures:			
transfer to combined street		23,980	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	23,980	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	31,402	26,990	

Adopted Budget

Special Recreation	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	17,502	19,054	12,791
Receipts:			
local alcoholic Liquor	4,013	3,937	3,937
rent	5,911	6,000	6,000
transfers	12,000	12,000	12,000
Interest on Idle Funds	161		
Miscellaneous	8		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	22,093	21,937	21,937
Resources Available:	39,595	40,991	34,728
Expenditures:			
personal services	4,844	5,000	5,000
utilities	5,209	6,000	6,000
insurance	5,585	5,500	5,500
contractual	1,594	1,000	2,000
maintenance	3,309	5,000	4,000
supplies		3,700	1,400
Miscellaneous		2,000	1,000
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	20,541	28,200	24,900
Unencumbered Cash Balance Dec 31	19,054	12,791	9,828
2009/2010 Budget Authority Amount:	25,000	31,200	

City of Kiowa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Combined Str & Sp Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		34,611	36,601
Receipts:			
special highway payments	23,170	26,990	25,270
transfer from street	111,332	87,000	90,000
transfer from electric		30,000	
transfer from other funds			30,000
Interest on Idle Funds			
Miscellaneous	450	1,000	1,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	134,952	144,990	146,270
Resources Available:	134,952	179,601	182,871
Expenditures:			
Personal Services	29,565	77,000	87,675
Contractual	20,619	34,000	57,000
Maintenance	40,157	20,000	
Transfers	10,000	5,000	12,000
equip repair		7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	100,341	143,000	163,675
Unencumbered Cash Balance Dec 31	34,611	36,601	19,196
2009/2010 Budget Authority Amount:	121,700	143,000	

Adopted Budget

Public Safety Equip	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		10,300	35,764
Receipts:			
transfers	10,000	30,000	
		5,079	
Interest on Idle Funds			
Miscellaneous	300		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	10,300	35,079	0
Resources Available:	10,300	45,379	35,764
Expenditures:			
capital outlay		9,615	
	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	0	9,615	0
Unencumbered Cash Balance Dec 31	10,300	35,764	35,764
2009/2010 Budget Authority Amount:	10,000	16,000	

City of Kiowa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

City of Kiowa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

City of Kiowa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	690,976	752,408	701,852
Receipts:			
electric sales	1,053,098	1,200,000	1,100,000
connection fees	1,120		1,000
Other revenue		48,000	48,000
Interest on Idle Funds	19,503		15,000
Miscellaneous	30,829	10,000	10,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,104,550	1,258,000	1,174,000
Resources Available:	1,795,526	2,010,408	1,875,852
Expenditures:			
Production	749,607	952,405	822,405
Distribution	145,513	113,425	97,507
Administration	20,798	48,726	39,566
Transfers	127,200	194,000	208,000
System maintenance			60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,043,118	1,308,556	1,227,478
Unencumbered Cash Balance Dec 31	752,408	701,852	648,374

2009/2010 Budget Authority Amount:

1,213,742

1,308,556

City of Kiowa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	20,080	29,294	31,549
Receipts:			
Solid Waste Charges	122,080	130,000	125,000
Recycling	494	2,500	500
Transfers	10,000	10,000	
Interest on Idle Funds	161	2,500	
Miscellaneous	3,471		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	136,206	145,000	125,500
Resources Available:	156,286	174,294	157,049
Expenditures:			
Salaries & Wages	75,868	76,845	63,722
Contractual	28,208	5,000	5,000
Maintenance	22,916	5,000	4,000
truck payments		15,900	16,000
landfill charges		35,000	20,000
other		5,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	126,992	142,745	108,722
Unencumbered Cash Balance Dec 31	29,294	31,549	48,327

2009/2010 Budget Authority Amount:

129,415

142,745

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-825d. Utility reserve fund. Cities with a waterworks, fuel, power or lighting plant, may establish a utility reserve fund.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 00-4117. Special prosecutor's trust fund. Provides for creation of a special prosecutor's trust fund for deposit of proceeds received from the sale of property forfeited pursuant to the act.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

The governing body of
City of Kiowa
will meet on August 9, 2010 at 7:30 P.M. at Kiowa City Hall , 618 Main 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate *
General	458,245	38.614	478,816	39.194	468,007	174,727	40.017
Debt Service							
Library	12,981	2.440	14,000	2.224	14,000	8,697	1.992
Special Highway			23,980				
Special Recreation	20,541		28,200		24,900		
Combined Str & Sp Highwa	100,341		143,000		163,675		
Public Safety Equip			9,615				
Electric Utility	1,043,118		1,308,556		1,227,478		
Water Utility	145,803		214,933		200,061		
Solid Waste	126,992		142,745		108,722		
Sewer Utility	60,587		56,151		59,341		
Non-Budgeted Funds-A	62,023						
Non-Budgeted Funds-B	28,978						
Totals	2,059,609	41.054	2,419,996	41.418	2,266,183	183,424	42.009
Less: Transfers	283,576		322,000		331,000		
Net Expenditure	1,776,033		2,097,996		1,935,183		
Total Tax Levied	182,013		176,764		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,433,418		4,267,772		4,366,282		

Outstanding Indebtedness,

	2008	2009	2010
January 1,			
G.O. Bonds	4,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	240,746	206,605	170,900
Total	244,746	206,605	170,900

*Tax rates are expressed in mills

Marlo Rugg
City Official Title:

2011 Neighborhood Revitalization Rebate

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Debt Service			
Library			
TOTAL	0	0.000	0

2010 July 1 Valuation: 4,366,282

Valuation Factor: 4,366.282

Neighborhood Revitalization Subj to Rebate: 76,231

Neighborhood Revitalization factor: 76.231

**This information comes from the 2011 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Page No.

ORDINANCE NUMBER 368

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2011 FOR THE City of Kiowa.

WHEREAS City of Kiowa must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Kiowa:

Section One. In accordance with state law, the City of Kiowa has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2011 until December 31, 2011.

Section Two. After careful public deliberations, the governing body has determined order to maintain the public services that are essential for the citizens of this city, it necessary to budget property tax revenues in an amount exceeding the levy in the budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 26th day of July, 2010.

Branch Farm

Mayor

ATTEST: /s/ *Marlo Rugg*

City Clerk

(SEAL)

