State of Kansas
County
2013

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 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2013 Adopted Budget: Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2013		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	4,135,861	3,210,636	34.500
Debt Service	10-113	8	832,033		
Road & Bridge	79-1946	9	2,135,779	1,739,902	18.696
Appraiser	19-436	10	226,859	152,508	1.638
County Health	65-204	10	334,678	139,163	1.494
Noxious Weed	2-1318	11	219,627	176,774	1.899
Special Bridge	68-1135	11	293,868		
Special Road & Bridge	68-141g	12	508,781	187,054	2.01
		12			
Building		13	153,310		
Equipment Reserve		13	192,941		
Emergency 911 Phone Service		14	62,449		
Landfill Closure		14	387,865		
Special Road Mach. & Equip.		15	55,930		
Solid Waste		15	196,930		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	9,736,911	5,606,037	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25	Is a Resolution required?	Yes	
Resolution		26			

County Clerk's Use Only
93,060,912
Nov 1, 2012 Total Assessed Valuation

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

Attest: 12/4/ 2012
Carmen Ronfrow
County Clerk

Donald Richards
Ronald Freeman
John W. Unruh
Governing Body

Kiowa County

2013

CERTIFICATE (2)

Table of Contents:

Fund	K.S.A.	Page No.	Resolution	2013 Adopted Budget: Expenditures	2013 Adopted Budget: 2012 Amount of Ad Valorem	County Clerk's Use Only: Nov. 1 Final Assess Valuation	County Clerk's Use Only: Computed Mills Rate
Rural Fire District	19-3601	19	Yes	210,364	128,121	82,230,278	1.558
Haviland Cemetery District	17-1330	20	Yes	71,139	58,942	11,005,662	5.356
Hillcrest Cemetery District	17-1330	21	Yes	155,465	59,798	26,177,104	2.284
Fairview Cemetery District	17-1330	22	Yes	171,089	93,115	41,482,072	2.245
Soldier Creek Cemetery Association District	17-1330	23	Yes	25,865	20,163	6,150,300	3.278

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, KIOWA, COUNTY SS;

Conrad L. Easterday, 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 July 25, **2012**
2nd Publication _____, **2012**
3rd Publication _____, **2012**
4th Publication _____, **2012**

(Publication Manager)

SUBSCRIBED and sworn to before me this

25 **Day of** July, **2012**

(Notary Public)

JULIE A. CHENOWETH
Notary Public - State of Kansas
My Appt. Expires 3/21/2014

(First Published in the Kiowa County Signal July 25, 2012)

State of Kansas
County
2013

NOTICE OF BUDGET HEARIN

The governing body of
Kiowa County
will meet on August 6, 2012 at 10:30 AM at Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Kiowa County Clerk's Office and will be available at this hearing.

BUDGET SUMMAR

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011 Expenditures	Prior Year Actual for 2011 Actual Tax Rate*	Current Year Estimate for 2012 Expenditures	Current Year Estimate for 2012 Actual Tax Rate*	Proposed Budget Year for 2013 Budget Authority for Expenditures	Proposed Budget Year for 2013 Amount of 2012 Ad Valorem Tax	Proposed Budget Year for 2013 Est. Tax Rate*
General	3,698,066	33.003	4,070,559	39.929	4,135,861	3,210,636	34.353
Debt Service	107,121	0.906	172,118	0.995	832,033		
Road & Bridge	1,253,465	11.207	1,363,745	11.914	2,135,779	1,739,902	18.600
Appraiser	170,003	2.492	229,125	1.970	226,859	152,508	1.630
County Health	200,008	1.606	307,087	1.565	334,678	139,163	1.488
Noxious Weed	183,356	1.855	399,220	1.759	219,627	176,774	1.890
Special Bridge	110,127		80,000		293,868		
Special Road & Bridge	205,599		258,626	1.803	506,781	187,054	2.000
Building							
Equipment Reserve	56,770		41,520		153,310		
Emergency 911 Phone Service	139,463		40,002		192,941		
Landfill Closure	95,325		15,828		62,449		
Special Road Mach. & Equip.	4,338		3,268		387,865		
Solid Waste	25,570		6,856		55,930		
	182,754		179,930		196,930		
Non-Budgeted Funds-A	3,129,823						
Non-Budgeted Funds-B	537,517						
Non-Budgeted Funds-C	377,953						
Totals	10,737,248	51.089	6,973,934	59.935	9,736,911	5,606,037	59.931
Less: Transfers	50,419		30,000		307,100		
Net Expenditure	10,686,829		6,943,934		9,429,811		
Total Tax Levied	4,894,500		15,375,350		XXXXXXXXXXXXXXXX		
Assessed Valuation	87,972,604		88,851,198		93,542,811		

Outstanding Indebtedness, January 1,

	2010	2011	2012
G.O. Bonds	1,293,376	1,272,971	1,246,698
Revenue Bonds	0	2,159,200	2,430,200
Other	0	0	0
Lease Pur. Princ.	35,250	0	175,491
Total	1,328,626	3,432,171	3,852,389

*Tax rates are expressed in mills.

OTHER DISTRICT FUNDS	Prior Year Actual for 2011 Expenditures	Prior Year Actual for 2011 Actual Tax Rate*	Current Year Estimate for 2012 Expenditures	Current Year Estimate for 2012 Actual Tax Rate*	Proposed Budget Year for 2013 Budget Authority for Expenditures	Proposed Budget Year for 2013 Amount of 2012 Ad Valorem Tax	Proposed Budget Year for 2013 Est. Tax Rate*
Rural Fire District	100,365	1.538					
Total Tax Levied	119,225		99,704	1.549	210,364	128,121	1.549
Assessed Valuation	77,520,555		120,203		XXXXXXXXXXXXXXXX		
			77,609,360		82,711,798		
Haviland Cemetery District	65,848	5.349					
Total Tax Levied	54,883		64,165	5.354	71,159	58,942	5.354
Assessed Valuation	10,258,000		55,277		XXXXXXXXXXXXXXXX		
			10,325,149		11,009,254		
Hillcrest Cemetery District	51,744	2.271					
Total Tax Levied	61,901		50,671	2.271	155,465	50,798	2.271
Assessed Valuation	27,257,331		58,680		XXXXXXXXXXXXXXXX		
			25,835,707		26,331,146		
Fairview Cemetery District	80,549	2.218					
Total Tax Levied	77,058		76,920	2.228	93,115	93,115	2.228
Assessed Valuation	34,741,399		81,330		XXXXXXXXXXXXXXXX		
			36,511,512		41,792,585		
Soldier Creek Cemetery Association District	0	0.000	0	0.000	25,865	20,163	3.000
Total Tax Levied	0.0		0		XXXXXXXXXXXXXXXX		
Assessed Valuation	0		0		6,720,845		

Carmen Renfrow
Clerk

Page No. 34

RECEIVED
8-22-12

COUNTY RESOLUTION

RESOLUTION NO. 2012-6

A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2013 annual budget for .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Kiowa County budget exceed the amount levied to finance the 2012 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 2012 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 2013 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 2013 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 Signal (newspaper). Interested persons can also address questions concerning the budget to County (office) Clerk's Office by calling the Clerk's between the hours of 8 a.m. to 5 p.m., Monday through Fridays, excluding holidays.

Adopted this 16 day of July, 2012 by the Board of Kiowa County Commissioners.

BOARD OF COUNTY COMMISSIONERS

Donald Richards

Ronald Freeman

John W [illegible]

ATTEST:

Carmen Renfrow

, County Clerk

(Attach a signed copy to the budget)

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-11

A resolution expressing the property taxation policy of the Board of Rural Fire District with respect to financing the 2013 annual budget for Rural Fire District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Rural Fire District budget exceed the amount levied to finance the 2013 Rural Fire 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, Rural Fire 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 Rural Fire District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Rural Fire District budget as defined above.

Adopted this 31 day of August, 2012 by the Rural Fire District Board, Kiowa County(s), Kansas.

RURAL FIRE DISTRICT BOARD

Donald Richards
, Chair/President

Ronald Freeman
, Member

John W. Hamel
, Member

revised 8/06/07

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-1

A resolution expressing the property taxation policy of the Board of Fairview Cemetery District with respect to financing the 2013 annual budget for Fairview Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Fairview Cemetery District budget exceed the amount levied to finance the 2013 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 2013 Fairview Cemetery District budget as defined above.

Adopted this 13th day of MAY, 2012 by the Fairview Cemetery District Board, Kiowa County(s), Kansas.

FAIRVIEW CEMETERY DISTRICT BOARD

Frank C Barta
FRANK CHAIR BARTA Chair/President

Michael J. Case
MICHAEL J CASE, Member

Ronald D Shaw
RONALD D. SHAW Member

revised 8/06/07

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012-01

A resolution expressing the property taxation policy of the Board of Soldier Creek Cemetery District with respect to financing the 2013 annual budget for Soldier Creek Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Soldier Creek Cemetery District budget exceed the amount levied to finance the 2013 Soldier Creek 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, Soldier Creek 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 Soldier Creek Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Soldier Creek Cemetery District budget as defined above.

Adopted this 10th day of July, 2012 by the Soldier Creek Cemetery District Board, Kiowa County(s), Kansas.

SOLDIER CREEK CEMETERY ASSOCIATION DISTRICT BOARD

_____, Chair/President

_____, Member

_____, Member

revised 8/06/07

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012 - 1

A resolution expressing the property taxation policy of the Board of Haviland District with respect to financing the 2013 annual budget for Haviland Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Haviland Cemetery District budget exceed the amount levied to finance the 2013 Haviland 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, Haviland 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 Haviland Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Haviland Cemetery District budget as defined above.

Adopted this 5th day of July, 2012 by the Haviland Cemetery District Board, Kiowa County(s), Kansas.

HAVILAND CEMETERY DISTRICT BOARD

Rhea Clark
, Chair/President

Donna Mockbeard
, Member

John C. Gibson
, Member

revised 8/06/07

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2012

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2013 annual budget for Hillcrest Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Hillcrest Cemetery District budget exceed the amount levied to finance the 2013 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 2013 Hillcrest Cemetery District budget as defined above.

Adopted this 24th day of August, 2012 by the Hillcrest Cemetery District Board, Kiowa County(s), Kansas.

HILLCREST CEMETERY DISTRICT BOARD

Beverly Balstin
, Chair/President

Brad L Zimmerman
, Member

Dee McDonald
, Member

revised 8/06/07