Kingman County 2024

CERTIFICATE

State of Kansas
County

To the Clerk of Kingman County, State of Kansas
We, the undersigned, officers of
Kingman 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	6,070,796	3,119,574	25.444
Debt Service	10-113	7	1,852,560	324,903	2.650
Road & Bridge	68-5,101	8	2,110,300	1,524,028	12.430
Special Bridge	68-1135	9	274,000	105,585	0.861
Public Health	65-204	9	309,300	980	0.008
Expo Center	19-1561	10	155,000	68,764	0.561
Appraiser	19-436	10	211,075	160,734	1.311
Noxious Weed	2-1318	11	178,700	80,103	0.653
Employee Benefits	12-12, 102	11	2,525,500	2,349,711	19.165
Ambulance	65-6113	12	318,150	290,077	2.366
KS Fights Addiction		13	11,304		
Solid Waste		13	175,575		
Special Alcohol		14	7,440		
Special Parks		14	1		
Emergency Telephone 911		15	110,000		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxx	14,309,701	8,024,458	65.449
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing		19			122606894
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		20			

Revenue Neutral Rate: 63.730

Assisted by:
AdamsBrown, LLC
Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: August 28 2023
Carol D. Nobbe
County Clerk

Governing Body

OFFICE OF COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KS

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,218,646	272,373	4,325	16,177	19,326	1,429
Debt Service	277,447	23,478	373	1,395	1,666	123
Road & Bridge	1,287,116	108,920	1,730	6,469	7,728	571
Special Bridge	239,359	20,255	322	1,203	1,437	106
Public Health	140,806	11,915	189	708	845	63
Expo Center	69,341	5,868	93	349	416	31
Appraiser	166,540	14,093	224	837	1,000	74
Noxious Weed	45,775	3,874	62	230	275	20
Employee Benefits	1,965,523	166,329	2,642	9,879	11,801	873
Ambulance	343,393	29,059	462	1,726	2,062	152
TOTAL	**7,753,946**	**656,164**	**10,422**	**38,973**	**46,556**	**3,442**

County Treas Motor Vehicle Estimate 656,164

County Treas Recreational Vehicle Estimate 10,422

County Treas 16/20M Vehicle Estimate 38,973

County Treas Commercial Vehicle Tax Estimate 46,556

County Treas Watercraft Tax Estimate 3,442

Motor Vehicle Factor 0.08462

Recreational Vehicle Factor 0.00134

16/20M Vehicle Factor 0.00503

Commercial Vehicle Factor 0.00600

Watercraft Factor 0.00044

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Equipment Reserve Fund	85,220	290,000	55,205	K.S.A 19-119
General Fund	Employee Benefit Fund	300,000	-	-	Commission Approved
General Fund	Debt Service Fund	84,500	752,500	808,500	Commission Approved
General Fund	Capital Improvement Reserve Fund	1,411,000	807,500	829,500	K.S.A 19-120
Road & Bridge Fund	Special Highway Improvement Fund	148,875	-	-	K.S.A 68-590
Road & Bridge Fund	Special Machinery Fund	49,625	-	-	K.S.A. 68-141 g
Activity Center Maintenance Fund	Activity Center Roof Replacement Fund	10,000	-	-	Commission Approved
County Appraiser Fund	Capital Equipment Reserve Fund	-	-	-	K.S.A. 19-120
Special Motor Vehicle Fund	General Fund	4,915	-	-	K.S.A. 8-145
General Fund	Solid Waste	-	85,000	100,000	Commission Approved
Extension Council Fund	General Fund	333	-	-	Commission Approved
Mental Health Fund	General Fund	111	-	-	Commission Approved
Council on Aging Fund	General Fund	282	-	-	Commission Approved
Intellectual Disability Fund	General Fund	109	-	-	Commission Approved
Bond IssuanceFund	Debt Service Fund	2,355	-	-	Commission Approved
	Total	**2,097,325**	**1,935,000**	**1,793,205**	
	Adjustments*				
	Adjusted Totals	**2,097,325**	**1,935,000**	**1,793,205**	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

State of Kansas
County
2024

Kingman County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015	4/30/2015	10/1/2030	2-2.55%	1,765,000	965,000	4/1 & 10/1	10/1	21,403	110,000	19,203	115,000
Series 2016	12/8/2016	10/1/2036	2-3.10%	2,500,000	2,010,000	4/1 & 10/1	10/1	55,258	120,000	52,858	125,000
Series 2021	5/4/2021	10/1/2027	1.50%	4,000,000	4,000,000	4/1 & 10/1	10/1	60,000	0	60,000	0
Total G.O. Bonds					**6,975,000**			**136,661**	**230,000**	**132,061**	**240,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**6,975,000**			**136,661**	**230,000**	**132,061**	**240,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2020 Ford Explorer - 3 vehicles	3/23/2020	36	2.65	92,295	7,312	7,312	0
2023 Dodge Durango Pursuit- 4 Vehicles	5/12/2023	36	4.69	221,018	0	33,095	79,428
				Totals	**7,312**	**40,407**	**79,428**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,596,458	1,678,397	895,830
Receipts:			
Ad Valorem Tax	2,703,867	3,122,087	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	40,272	0	0
Motor Vehicle Tax	298,051	263,937	272,373
Recreational Vehicle Tax	0	4,242	4,325
16/20M Vehicle Tax	0	15,611	16,177
Commercial Vehicle Tax	0	17,125	19,326
Watercraft Tax	0	1,029	1,429
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	37,368	10,000	15,000
Licenses & Permits	132,371	45,000	80,000
Federal Aid	16,185	0	0
State Aid	7,088	0	400
City-Dispatch Reimbursements	196,911	150,000	50,000
Charges for Services	102,352	20,000	
BP Wind Energy PILOT	800,000	800,000	800,000
Flat Ridge PILOT	373,887	330,000	388,000
AEP Renewables Pilot	623,476	430,000	450,000
Transfer In - SMV	9	0	0
Interest on Idle Funds	91,951	30,000	60,000
Reimbursed Expenses	432,951	0	0
Budget Credit	-142,689		
Neighborhood Revitalization Rebate	-143,551	-137,371	-114,138
Miscellaneous	25,998	15,000	12,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,596,497**	**5,116,660**	**2,055,392**
Resources Available:	**7,192,955**	**6,795,057**	**2,951,222**

Kingman County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	7,192,955	6,795,057	2,951,222
Expenditures:			
County Commission	71,846	76,600	82,200
County Clerk	140,514	145,245	159,850
County Treasurer	179,771	162,900	182,100
County Attorney	175,770	183,650	192,500
Register of Deeds	143,465	153,000	165,125
Sheriff	1,395,193	1,591,250	1,708,575
Courthouse General	473,792	636,700	591,200
Unified Court	111,950	135,000	153,000
County Coroner	0	10,000	10,000
Conservation District	30,000	30,000	30,000
Fair	11,500	11,500	15,000
Core Circles	10,000	10,000	10,000
Payments to Agencies	2,286	0	5,009
Victim Wellness (Sexual Assault)	2,000	0	0
Human Resources and Planning/Zoning	81,338	89,000	92,650
Emergency Management	55,072	67,364	68,141
Election	65,951	88,060	99,000
Economic Development	56,282	39,165	43,500
Solid Waste	118,682	0	0
County Counselor	78,738	73,750	82,250
Student Loan Repayment Program	19,569	25,000	25,000
Council on Aging	158,287	156,020	157,220
Intellectual Disability	60,525	60,525	60,525
Extension Council	86,498	156,498	165,746
Mental Health	63,000	63,000	63,000
Façade Program	18,999	0	26,000
Dilapidated Housing	10,656	0	24,000
Windfarm Haul Route	453,602	0	0
EMS Apportionments	0	0	66,000
PILOT-Windfarms	1,495,500	1,560,000	1,638,000
Transfer to Equipment Reserve	85,220	290,000	55,205
Transfer to Solid Waste	0	85,000	100,000
Subtotal	**5,656,006**	**5,899,227**	**6,070,796**
Move Solid Waste to SW Fund	1,241	0	0
Budget Credit	-142,689	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,514,558**	**5,899,227**	**6,070,796**
Unencumbered Cash Balance Dec 31	1,678,397	895,830	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	5,514,558	5,899,227	6,070,796
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,070,796
		Tax Required	3,119,574
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,119,574

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Personal Services	64,437	68,250	72,500
Contractual	7,400	6,350	9,600
Commodities	9	250	100
Capital Outlay	0	1,750	0
Total	71,846	76,600	82,200
County Clerk			
Personal Services	128,353	132,945	143,500
Contractual	9,737	7,800	12,850
Commodities	2,424	4,000	3,500
Capital Outlay	0	500	0
Total	140,514	145,245	159,850
County Treasurer			
Personal Services	133,654	119,000	137,000
Contractual	43,521	39,650	40,850
Commodities	2,596	3,750	4,250
Capital Outlay	0	500	0
Total	179,771	162,900	182,100
County Attorney			
Personal Services	154,976	160,700	167,000
Contractual	18,333	18,950	22,300
Commodities	1,571	3,000	3,200
Capital Outlay	890	1,000	0
Total	175,770	183,650	192,500
Register of Deeds			
Personal Services	135,093	138,500	146,500
Contractual	5,481	6,500	7,625
Commodities	2,891	5,000	11,000
Capital Outlay	0	3,000	0
Total	143,465	153,000	165,125
Sheriff			
Personal Services	1,096,151	1,212,500	1,301,000
Contractual	243,848	281,450	308,975
Commodities	54,414	57,800	98,600
Capital Outlay	780	39,500	0
Total	1,395,193	1,591,250	1,708,575
Courthouse General			
Personal Services	85,851	82,500	87,000
Contractual	368,131	474,000	484,500
Commodities	18,141	20,200	12,700
Transfer to Equipment Reserve	1,669	45,000	7,000
Capital Outlay	0	15,000	0
Total	473,792	636,700	591,200
Unified Court			
Contractual	92,754	124,900	148,500
Commodities	4,487	3,600	4,500
Capital Outlay	14,709	6,500	0
Total	111,950	135,000	153,000
Total - Page 6b	**2,692,301**	**3,084,345**	**3,234,550**

Kingman County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Coroner			
Appropriations	0	10,000	10,000
Total	0	10,000	10,000
Conservation District			
Appropriations	30,000	30,000	30,000
Total	30,000	30,000	30,000
Fair			
Appropriations	11,500	11,500	15,000
Total	11,500	11,500	15,000
Core Circles			
Appropriations	10,000	10,000	10,000
Total	10,000	10,000	10,000
Payments to Agencies			
Appropriations	2,286	0	5,009
Total	2,286	0	5,009
Victim Wellness (Sexual Assault)			
Appropriations	2,000	0	0
Total	2,000	0	0
Human Resources and Planning/Zoning			
Personal Services	71,678	75,000	79,500
Contractual Services	7,651	11,300	11,450
Commodities	904	1,200	1,700
Capital Outlay	1,105	1,500	0
Total	81,338	89,000	92,650
Emergency Management			
Personal Services	46,500	51,000	51,000
Contractual Services	3,346	12,359	8,486
Commodities	5,156	4,005	8,655
Capital Outlay	70	0	0
Transfer to Equipment Reserve	0	0	0
Total	55,072	67,364	68,141
Total - Page 6c	**192,196**	**217,864**	**230,800**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Election			
Personal Services	6,634	15,000	18,500
Contractual Services	23,024	32,560	37,000
Commodities	(184)	5,000	43,500
Capital Outlay	36,477	35,500	0
Transfer to Equipment Reserve	0	0	0
Total	65,951	88,060	99,000
Economic Development			
Appropriations	56,282	39,165	43,500
Total	56,282	39,165	43,500
Solid Waste			
Appropriations	118,682	0	0
Total	118,682	0	0
County Counselor			
Personal Services	64,935	73,500	82,000
Contractual Services	13,803	250	250
Commodities	0	0	0
Capital Outlay	0	0	0
Total	78,738	73,750	82,250
Student Loan Repayment Program			
Appropriations	19,569	25,000	25,000
Total	19,569	25,000	25,000
Council on Aging			
Appropriations	158,287	156,020	157,220
Total	158,287	156,020	157,220
Intellectual Disability			
Appropriations	60,525	60,525	60,525
Total	60,525	60,525	60,525
Total - Page 6d	**558,034**	**442,520**	**467,495**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Extension Council			
Appropriations	86,498	156,498	165,746
Total	86,498	156,498	165,746
Mental Health			
Appropriations	63,000	63,000	63,000
Total	63,000	63,000	63,000
Façade Program			
Appropriations	18,999	0	26,000
Total	18,999	0	26,000
Dilapidated Housing			
Appropriations	10,656	0	24,000
Total	10,656	0	24,000
Windfarm Haul Route			
Appropriations	453,602	0	0
Total	453,602	0	0
EMS Apportionments			
Norwich EMS	0	0	56,000
Cunningham EMS	0	0	10,000
Total	0	0	66,000
PILOT-Windfarms			
Transfer to Capital Improvement Res	1,411,000	807,500	829,500
Transfer to Debt Service	84,500	752,500	808,500
Total	1,495,500	1,560,000	1,638,000
Total - Page6e	**2,128,255**	**1,779,498**	**1,982,746**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Transfer to Equipment Reserve	85,220	290,000	55,205
Total	85,220	290,000	55,205
		0	0
Total	0	0	0
Transfer to Solid Waste	0	85,000	100,000
Total	0	85,000	100,000
	0		
	0	0	0
Total	0	0	0
Total - Page 6f	85,220	375,000	155,205
Total - Page 6b	2,692,301	3,084,345	3,234,550
Total - Page 6c	192,196	217,864	230,800
Total - Page 6d	558,034	442,520	467,495
Total - Page 6e	2,128,255	1,779,498	1,982,746
Total Detail Expenditures**	**5,656,006**	**5,899,227**	**6,070,796**

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

Kingman County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,393	29,565	704,009
Receipts:			
Ad Valorem Tax	280,462	269,124	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,530	0	0
Motor Vehicle Tax	34,131	27,379	23,478
Recreational Vehicle Tax	0	440	373
16/20M Vehicle Tax	0	1,619	1,395
Commercial Vehicle Tax	0	1,776	1,666
Watercraft Tax	0	107	123
Transfer in from General Fund	84,500	752,500	808,500
Neighborhood Revitalization Rebate	-14,891	-11,841	-11,887
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**388,732**	**1,041,104**	**823,648**
Resources Available:	**415,125**	**1,070,669**	**1,527,657**
Expenditures:			
Bond Principal	220,000	230,000	240,000
Bond Interest and Fees	165,560	136,660	132,060
Reserves for Debt Retirement	0	0	769,500
Cash Basis Reserve (2024 column)	0	0	711,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	**385,560**	**366,660**	**1,852,560**
Unencumbered Cash Balance Dec 31	29,565	704,009	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	390,561	1,064,160	1,852,560
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,852,560
		Tax Required	324,903
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	324,903

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	200,004	217,075	61,116
Receipts:			
Ad Valorem Tax	1,418,360	1,248,503	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	21,205	0	0
Motor Vehicle Tax	157,103	138,453	108,920
Recreational Vehicle Tax	0	2,225	1,730
16/20M Vehicle Tax	0	8,189	6,469
Commercial Vehicle Tax	0	8,983	7,728
Watercraft Tax	0	540	571
Special City & County Highway	472,099	470,832	452,999
Reimbursements	8,826	0	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-75,303	-54,934	-55,761
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,002,290**	**1,822,791**	**525,156**
Resources Available:	2,202,294	2,039,866	586,272
Expenditures:			
Personal Services	499,905	560,000	636,000
Contractual Services	677,320	557,150	588,300
Commodities	607,074	826,600	851,000
Capital Outlay	2,420	35,000	35,000
Transfer to Special Highway Improvement	148,875	0	0
Transfer to Special Machinery Fund	49,625	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,985,219**	**1,978,750**	**2,110,300**
Unencumbered Cash Balance Dec 31	217,075	61,116	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,985,250	1,978,750	2,110,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,110,300
		Tax Required	1,524,028
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,524,028

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	221,538	194,977	148,955
Receipts:			
Ad Valorem Tax	53,773	232,178	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,436	0	0
Motor Vehicle Tax	41,349	5,259	20,255
Recreational Vehicle Tax	0	84	322
16/20 M Vehicle Tax	0	311	1,203
Commercial Vehicle Tax	0	341	1,437
Watercraft Tax	0	21	108
Neighborhood Revitalization Rebate	-2,860	-10,216	-3,863
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**96,698**	**227,978**	**19,460**
Resources Available:	**318,236**	**422,955**	**168,415**
Expenditures:			
Contractual Services	23,487	50,000	50,000
Commodities	99,772	39,000	39,000
Capital Outlay	0	185,000	185,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**123,259**	**274,000**	**274,000**
Unencumbered Cash Balance Dec 31	194,977	148,955	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	274,000	274,000	274,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	274,000
		Tax Required	105,585
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	105,585

Adopted Budget **Public Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	313,367	292,998	153,136
Receipts:			
Ad Valorem Tax	68,823	136,582	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,150	0	0
Motor Vehicle Tax	12,710	6,719	11,915
Recreational Vehicle Tax	0	108	189
16/20 M Vehicle Tax	0	397	708
Commercial Vehicle Tax	0	436	845
Watercraft Tax	0	26	63
Federal Aid	70,855	30,000	68,200
State Aid	21,064	2,000	32,800
Charges for Services	66,550	35,000	40,500
Neighborhood Revitalization Rebate	-3,655	-6,010	-36
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**238,497**	**205,258**	**155,184**
Resources Available:	**551,864**	**498,256**	**308,320**
Expenditures:			
Personal Services	181,129	211,920	227,000
Contractual Services	51,577	64,300	68,000
Commodities	26,160	68,900	14,300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**258,866**	**345,120**	**309,300**
Unencumbered Cash Balance Dec 31	292,998	153,136	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	320,883	345,120	309,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	309,300
		Tax Required	980
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	980

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Kingman County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Expo Center**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,859	72,820	41,995
Receipts:			
Ad Valorem Tax	52,610	67,261	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,094	0	0
Motor Vehicle Tax	9,106	5,134	5,868
Recreational Vehicle Tax	0	82	93
16/20 M Vehicle Tax	0	304	349
Commercial Vehicle Tax	0	333	416
Watercraft Tax	0	20	31
Charges for Services	48,702	30,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,794	-2,959	-2,516
Miscellaneous	8,808		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**117,526**	**100,175**	**44,241**
Resources Available:	**182,385**	**172,995**	**86,236**
Expenditures:			
Personal Services	53,255	54,000	76,000
Contractual Services	40,365	51,500	57,500
Commodities	12,400	15,500	21,500
Capital Outlay	3,545	10,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**109,565**	**131,000**	**155,000**
Unencumbered Cash Balance Dec 31	72,820	41,995	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	124,000	131,000	155,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,000
		Tax Required	68,764
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	68,764

Adopted Budget **Appraiser**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,869	59,953	32,994
Receipts:			
Ad Valorem Tax	146,242	161,544	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,476	0	0
Motor Vehicle Tax	19,413	14,275	14,093
Recreational Vehicle Tax	0	229	224
16/20 M Vehicle Tax	0	844	837
Commercial Vehicle Tax	0	926	1,000
Watercraft Tax	0	56	74
Other Income	0	0	7,000
Neighborhood Revitalization Rebate	-7,765	-7,108	-5,881
Miscellaneous	6,923		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**167,289**	**170,766**	**17,347**
Resources Available:	**224,158**	**230,719**	**50,341**
Expenditures:			
Personal Services	122,558	128,000	138,000
Contractual Services	37,588	63,550	67,025
Commodities	2,434	4,050	6,050
Capital Outlay	0	500	0
Transfer Out	1,625	1,625	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**164,205**	**197,725**	**211,075**
Unencumbered Cash Balance Dec 31	59,953	32,994	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	190,066	197,725	211,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	211,075
		Tax Required	160,734
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	160,734

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	116,227	107,394	47,067
Receipts:			
Ad Valorem Tax	53,780	44,402	xxxxxxxxxxxxxxxxx
Delinquent Tax	904	0	0
Motor Vehicle Tax	3,738	5,246	3,874
Recreational Vehicle Tax	0	84	62
16/20 M Vehicle Tax	0	310	230
Commercial Vehicle Tax	0	340	275
Watercraft Tax	0	20	20
Charges for Services	58,739	50,000	50,000
Neighborhood Revitalization Rebate	-2,855	-1,954	-2,931
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**114,306**	**98,448**	**51,530**
Resources Available:	**230,533**	**205,842**	**98,597**
Expenditures:			
Personal Services	58,532	43,000	61,000
Capital Outlay	15,237	22,875	24,800
Contractual Services	48,322	92,000	92,900
Commodities	1,048	900	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**123,139**	**158,775**	**178,700**
Unencumbered Cash Balance Dec 31	107,394	47,067	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	160,530	158,775	178,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,700
		Tax Required	80,103
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	80,103

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	749,601	565,585	70,236
Receipts:			
Ad Valorem Tax	2,071,265	1,906,557	xxxxxxxxxxxxxxxxx
Delinquent Tax	29,569	0	0
Motor Vehicle Tax	193,985	202,172	166,329
Recreational Vehicle Tax	0	3,248	2,642
16/20 M Vehicle Tax	0	11,957	9,879
Commercial Vehicle Tax	0	13,117	11,801
Watercraft Tax	0	788	873
Other Income	9,717	0	0
Neighborhood Revitalization Rebate	-109,960	-83,888	-85,971
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,194,576**	**2,053,951**	**105,553**
Resources Available:	**2,944,177**	**2,619,536**	**175,789**
Expenditures:			
Health Insurance	912,959	1,800,300	7,500
Other Insurance	38,809	75,000	175,000
Social Security	242,155	264,000	285,000
Retirement	300,925	325,000	382,000
Workmen's Compensation	56,257	70,000	60,000
Unemployment Tax	2,487	15,000	5,000
Transfer Out	825,000	0	1,536,000
Cash Forward (2024 column)			75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,378,592**	**2,549,300**	**2,525,500**
Unencumbered Cash Balance Dec 31	565,585	70,236	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,427,000	2,549,300	2,525,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,525,500
		Tax Required	2,349,711
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,349,711

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,409	19,885	5,225
Receipts:			
Ad Valorem Tax	291,363	333,091	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,977	0	0
Motor Vehicle Tax	28,604	28,445	29,059
Recreational Vehicle Tax	0	457	462
16/20 M Vehicle Tax	0	1,682	1,726
Commercial Vehicle Tax	0	1,845	2,062
Watercraft Tax	0	111	152
Neighborhood Revitalization Rebate	-15,468	-14,656	-10,613
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**308,476**	**350,975**	**22,848**
Resources Available:	**322,885**	**370,860**	**28,073**
Expenditures:			
Appropriations	303,000	365,635	300,000
Cash Forward (2024 column)			18,150
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**303,000**	**365,635**	**318,150**
Unencumbered Cash Balance Dec 31	19,885	5,225	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	309,000	365,635	318,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	318,150
		Tax Required	290,077
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	290,077

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KS Fights Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	1,304	11,304
Receipts:			
Grants	1,304	10,000	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,304**	**10,000**	**0**
Resources Available:	**1,304**	**11,304**	**11,304**
Expenditures:			
Appropriations	0	0	11,304
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**11,304**
Unencumbered Cash Balance Dec 31	1,304	11,304	0
2022/2023/2024 Budget Authority Amount	0	0	11,304

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,241	1,241	65,141
Receipts:			
Charges for Services	0	112,800	75,000
Transfers In	0	85,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**197,800**	**175,000**
Resources Available:	**1,241**	**199,041**	**240,141**
Expenditures:			
Contractual	0	133,900	175,575
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**133,900**	**175,575**
Unencumbered Cash Balance Dec 31	1,241	65,141	64,566
2022/2023/2024 Budget Authority Amount	133,900	133,900	175,575

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,286	2,485	0
Receipts:			
Local Alcohol Liquor Tax	7,392	7,885	7,440
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,392**	**7,885**	**7,440**
Resources Available:	**45,678**	**10,370**	**7,440**
Expenditures:			
Contractual	43,193	10,370	7,440
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**43,193**	**10,370**	**7,440**
Unencumbered Cash Balance Dec 31	2,485	0	0
2022/2023/2024 Budget Authority Amount	43,254	52,505	7,440

Adopted Budget **Special Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,998	1	1
Receipts:			
Local Alcohol Liquor Tax	1	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1**	**0**	**0**
Resources Available:	**2,999**	**1**	**1**
Expenditures:			
Contractual	2,998	0	1
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,998**	**0**	**1**
Unencumbered Cash Balance Dec 31	1	1	0
2022/2023/2024 Budget Authority Amount	2,998	2,998	1

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone 911**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	79,615	85,147	46,147
Receipts:			
911 Telephone Tax	68,401	68,000	68,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,401**	**68,000**	**68,000**
Resources Available:	**148,016**	**153,147**	**114,147**
Expenditures:			
Contractual Services	62,869	107,000	110,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**62,869**	**107,000**	**110,000**
Unencumbered Cash Balance Dec 31	85,147	46,147	4,147
2022/2023/2024 Budget Authority Amount	116,026	123,615	110,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County .075% Sales Tax		Expo Center Capital Project		Self-Insurance Reserve		Co Treasurer Auto		Grant Proceeds		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	343,863	Cash Balance Jan 1	41,413	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	385,276
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales/Comp Use Tax	1,017,352			Employee Reimbursements	23,328	Collections	89,674	Federal Aid	50,000	
State Aid	93,535			Transfers In	825,000	Other Income	8,356	Grants	2,000	
Reimbursements	9,271									
Total Receipts	1,120,158	Total Receipts	0	Total Receipts	848,328	Total Receipts	98,030	Total Receipts	52,000	2,118,516
Resources Available:	1,464,021	Resources Available:	41,413	Resources Available:	848,328	Resources Available:	98,030	Resources Available:	52,000	2,503,792
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	95,220	Contractual Services	33,852	Health Ins Premuims	209,640	Personal Services	89,849	Capital Outlay	12,239	
				Health Ins Claims	195,685	Contractual Services	5,226			
						Commodities	2,951			
						Tranfer Out	4			
Total Expenditures	95,220	Total Expenditures	33,852	Total Expenditures	405,325	Total Expenditures	98,030	Total Expenditures	12,239	644,666
Cash Balance Dec 31	1,368,801	Cash Balance Dec 31	7,561	Cash Balance Dec 31	443,003	Cash Balance Dec 31	0	Cash Balance Dec 31	39,761	1,859,126 **
										1,859,126 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorney Training		Capital Project 2021 Bridges		Capital Improvement Reserve		Capital Equipment Reserve		Special Highway		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,809	Cash Balance Jan 1	1,127,667	Cash Balance Jan 1	2,308,168	Cash Balance Jan 1	330,716	Cash Balance Jan 1	382,171	4,158,531
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	2,676	Federal Aid	905	Transfers In	1,411,000	Transfers In	86,845	Transfers In	148,875	
		State Aid	961,410	Reimbursement	8,662					
Total Receipts	2,676	Total Receipts	962,315	Total Receipts	1,419,662	Total Receipts	86,845	Total Receipts	148,875	2,620,373
Resources Available:	12,485	Resources Available:	2,089,982	Resources Available:	3,727,830	Resources Available:	417,561	Resources Available:	531,046	6,778,904
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	555	Capital Outlay	1,475,376	Capital Outlay	2,226,396	Capital Outlay	35,037	Commodities	43,093	
Contractual Services	1,481	Contractual Services	147,143					Capital Outlay	121,500	
Total Expenditures	2,036	Total Expenditures	1,622,519	Total Expenditures	2,226,396	Total Expenditures	35,037	Total Expenditures	164,593	4,050,581
Cash Balance Dec 31	10,449	Cash Balance Dec 31	467,463	Cash Balance Dec 31	1,501,434	Cash Balance Dec 31	382,524	Cash Balance Dec 31	366,453	2,728,323 **
										2,728,323 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Special Machinery		(2) Fund Name: RoD Technology		(3) Fund Name: Clerk Technology		(4) Fund Name: Treasurer Technology		(5) Fund Name: ARPA-Fiscal Recovery		
Unencumbered Cash Balance Jan 1	118,052	Unencumbered Cash Balance Jan 1	83,672	Unencumbered Cash Balance Jan 1	14,707	Unencumbered Cash Balance Jan 1	10,168	Unencumbered Cash Balance Jan 1	599,596	Total 826,195
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	49,625	Technology Fees	12,967	Technology Fees	3,241	Technology Fees	3,242	Federal Aid	694,596	
		Interest Income	57					Cancelled Encumbrance	89,422	
Total Receipts	49,625	Total Receipts	13,024	Total Receipts	3,241	Total Receipts	3,242	Total Receipts	784,018	853,150
Resources Available:	167,677	Resources Available:	96,696	Resources Available:	17,948	Resources Available:	13,410	Resources Available:	1,383,614	1,679,345
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	102,254	Personal Services	16,841			Capital Outlay	10,713	Contractual Services	2,153	
		Contractual Services	22,895					Capital Outlay	1,381,461	
Total Expenditures	102,254	Total Expenditures	39,736	Total Expenditures	0	Total Expenditures	10,713	Total Expenditures	1,383,614	1,536,317
Cash Balance Dec 31	65,423	Cash Balance Dec 31	56,960	Cash Balance Dec 31	17,948	Cash Balance Dec 31	2,697	Cash Balance Dec 31	0	143,028 **
										143,028 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County
2024

Kingman County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Kingman County

will meet on Monday, August 28, 2023 at 9:00 AM RNR Hearing, 9:30 AM Budget Hearing at Kingman Co Courthouse, Comm. Rm 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 and Revenue Neutral Rate.

Detailed budget information is available at Kingman County Treasurer Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,322,991	25.846	5,899,227	27.384	6,070,796	3,119,574	25.646
Debt Service	385,560	2.681	366,660	2.360	1,852,560	324,903	2.671
Road & Bridge	1,985,219	13.558	1,978,750	10.951	2,110,300	1,524,028	12.529
Special Bridge	123,259	0.515	274,000	2.036	274,000	105,585	0.868
Public Health	258,866	0.658	345,120	1.198	309,300	980	0.008
Expo Center	109,565	0.503	131,000	0.590	155,000	68,764	0.565
Appraiser	164,205	1.398	197,725	1.417	211,075	160,734	1.321
Noxious Weed	123,139	0.513	158,775	0.389	178,700	80,103	0.659
Employee Benefits	2,378,592	19.798	2,549,300	16.722	2,525,500	2,349,711	19.317
Ambulance	303,000	2.785	365,635	2.922	318,150	290,077	2.385
KS Fights Addiction					1,304		
Solid Waste	118,682		133,900		175,575		
Special Alcohol	43,193		10,370		7,440		
Special Parks	2,998		0		0		
Emergency Telephone 911	62,869		107,000		110,000		
Non-Budgeted Funds-A	644,666						
Non-Budgeted Funds-B	4,050,581						
Non-Budgeted Funds-C	1,446,895						
Totals	17,524,280	68.255	12,517,462	65.969	14,299,700	8,024,458	65.969
						*Revenue Neutral Rate ** *	*63.730*
Less: Transfers	2,604,229		85,000		908,500		
Net Expenditure	14,920,051		12,432,462		13,391,200		
Total Tax Levied	7,225,013		7,753,946		xxxxxxxxxxxxxxxxx		
Assessed Valuation	106,667,827		118,434,960		121,640,824		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	3,420,000	7,195,000	6,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	111,880	39,388	7,312
Total	3,531,880	7,234,388	6,982,312

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Carol D. Nesbitt
County Clerk

OFFICE OF THE COUNTY CLERK
OFFICIAL
SEAL
KINGMAN CO., KANSAS

Kingman County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	3,005,436	24.707	114,138
Debt Service	313,016	2.573	11,887
Road & Bridge	1,468,267	12.071	55,761
Special Bridge	101,722	0.836	3,863
Public Health	944	0.008	36
Expo Center	66,248	0.545	2,516
Appraiser	154,853	1.273	5,881
Noxious Weed	77,172	0.634	2,931
Employee Benefits	2,263,740	18.610	85,971
Ambulance	279,464	2.297	10,613
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,730,862	63.555	293,597

2023 July 1 Valuation: 121,640,824

Valuation Factor: 121,640.824

Neighborhood Revitalization Subj to Rebate: 4,619,578

Neighborhood Revitalization factor: 4,619.578

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Kingman County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	63.730	Proposed Tax Rate	65.969

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

(First published in the Kingman Leader-Courier Thursday August 3, 2023)2t

State of Kansas
County
2024

Kingman County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kingman County
will meet on Monday, August 28, 2023 at 9:00 AM RNR Hearing, 9:30 AM Budget Hearing at Kingman Co Courthouse, Comm. Rm 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 and Revenue Neutral Rate.
Detailed budget information is available at Kingman County Treasurer Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,322,991	25.846	5,899,227	27.384	6,070,796	3,119,574	25.646
Debt Service	385,560	2.681	366,660	2.360	1,852,560	324,903	2.671
Road & Bridge	1,985,219	13.558	1,978,750	10.951	2,110,300	1,524,028	12.529
Special Bridge	123,259	0.515	274,000	2.036	274,000	105,585	0.868
Public Health	258,866	0.658	345,120	1.198	309,300	980	0.008
Expo Center	109,565	0.503	131,000	0.590	155,000	68,764	0.565
Appraiser	164,205	1.398	197,725	1.417	211,075	160,734	1.321
Noxious Weed	123,139	0.513	158,775	0.389	178,700	80,103	0.659
Employee Benefits	2,378,592	19.798	2,549,300	16.722	2,525,500	2,349,711	19.317
Ambulance	303,000	2.785	365,635	2.922	318,150	290,077	2.385
KS Fights Addiction					1,304		
Solid Waste	118,682		133,900		175,575		
Special Alcohol	43,193		10,370		7,440		
Special Parks	2,998		0		0		
Emergency Telephone 91	62,869		107,000		110,000		
Non-Budgeted Funds-A	644,666						
Non-Budgeted Funds-B	4,050,581						
Non-Budgeted Funds-C	1,446,895						
Totals	17,524,200	68.255	12,517,462	65.969	14,299,700	8,024,458	65.969
						Revenue Neutral Rate **	63.730
Less: Transfers	2,604,229		85,000		908,500		
Net Expenditure	14,920,051		12,432,462		13,391,200		
Total Tax Levied	7,225,013		7,753,946		xxxxxxxxxxxxxxxxx		
Assessed Valuation	106,667,827		118,434,960		121,640,824		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	3,420,000	7,195,000	6,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	111,860	39,388	7,312
Total	3,531,860	7,234,388	6,982,312

* Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Carol D. Nabbit
County Clerk

OFFICE OF THE COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KANSAS

Page No. 19

Resolution No. 2023-R/V

A RESOLUTION OF KINGMAN COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Kingman was calculated as 63.730 mills by the Kingman County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Kingman will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Kingman, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF KINGMAN:

The County of Kingman shall levy a property tax rate exceeding the Revenue Neutral Rate of 65.969 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28th day of August, 2023, and **SIGNED** by the Chairman.

Chairman

Attested:

County Clerk

OFFICE OF COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KS

Roll Call Vote

A Roll Call Vote of the Kingman County Comm. To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 28, 2023 at 9:00 a.m.
Resolution No. 2023-R19

Governing Body Member	Yes	No	No Vote
JERRY HENNING	X		
JACK THIMESCH	X		
PATRICK ELPERS	X		
TOTAL	3	0	0

Certified: Carol D. Nichols

OFFICE OF COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KS