State of Kansas
County
2024

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 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	3,403,129	1,657,557	18.530
Debt Service	10-113	7	503,050		
Road & Bridge	68-5,101	8	2,442,743	1,600,440	17.891
Appraiser	19-436	9	336,930	255,533	2.857
County Health	65-204	9	440,309	198,821	2.223
Noxious Weed	2-1318	10	270,579	222,779	2.491
Special Bridge	68-1135	10			
Special Road & Bridge	68-141g	11	2,218,500	1,093,429	12.224
Solid Waste	65-204	11	294,054	273,780	3.061
Sheriff	12-11a01	12	1,805,210	1,454,791	16.263
Ambulance	65-6113	12	210,500	188,144	2.104
Emergency 911 Phone Service		13	228,727		
Fight Addiction		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxx	12,153,731	6,945,274	
Budget Hearing Notice		19			County Clerk's Use Only
Budget Hearing Notice 2					89,456,613
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate		20			

Revenue Neutral Rate: 77.577

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

Date Attested: August 21, 2023

County Clerk

Governing Body

State of Kansas
County

Kiowa County 2024

CERTIFICATE (2)

Other County		Page No.	2024 Proposed Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District	19-3601	18	249,203	216,030		2.768
TOTALS		xxxxx	249,203	216,030		

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	1,752,651	57,821	967	8,730	4,938	218
Debt Service						
Road & Bridge	1,530,003	50,475	844	7,620	4,312	191
Appraiser	237,621	7,839	131	1,184	670	30
County Health	198,406	6,545	109	988	559	25
Noxious Weed	195,026	6,434	108	971	550	24
Special Bridge						
Special Road & Bridge	1,143,143	37,713	631	5,694	3,222	143
Solid Waste	214,902	7,090	119	1,070	606	27
Sheriff	1,465,824	48,358	809	7,301	4,131	183
Ambulance	192,436	6,349	106	958	542	24
TOTAL	6,930,012	228,624	3,824	34,516	19,530	865

County Treas Motor Vehicle Estimate 228,624

County Treas Recreational Vehicle Estimate 3,824

County Treas 16/20M Vehicle Estimate 34,516

County Treas Commercial Vehicle Tax Estimate 19,530

County Treas Watercraft Tax Estimate 865

Motor Vehicle Factor 0.03299

Recreational Vehicle Factor 0.00055

16/20M Vehicle Factor 0.00498

Commercial Vehicle Factor 0.00282

Watercraft Factor 0.00012

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	Equipment Reserve	10,000	-	-	19-119
General	Landfill Closure	30,000	30,000	30,000	19-120
General	Building (Courthouse General)	97,222	100,000	100,000	19-120
Ambulance	Equipment Reserve	81,000	-	-	19-119
Motor Vehicle Operating	General	22,360	-	-	8-145
Solid Waste	Landfill Closure	6,946	-	-	19-120
Sheriff	Equipment Reserve	55,000	-	-	19-119
Special Road & Bridge	Special Machinery & Equipment	170,000	100,000	150,000	68-141g
Special Bridge	Special Road & Bridge	136,908	-	-	68-141g
Rural Fire District	Equipment Reserve	79,000	-	-	19-119
	Total	688,436	230,000	280,000	
	Adjustments*				
	Adjusted Totals	688,436	230,000	280,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Kiowa County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					-			-	-	-	-
Revenue Bonds:											
Series 2010-A											
Hospital Revenue	1/15/2010	12/31/2046	4.00	2,130,200	1,399,238	12/31	12/31	55,816	40,615	54,494	42,046
Total Revenue Bonds					**1,399,238**			**55,816**	**40,615**	**54,494**	**42,046**
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**1,399,238**			**55,816**	**40,615**	**54,494**	**42,046**

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
Caterpillar - Motor Grader (M-22)	6/20/2016	84	2.90	269,800	135,374	139,300	-
Caterpillar - Motor Grader (M-23)	9/30/2016	84	2.87	249,300	135,420	139,300	-
Caterpillar - Motor Grader (M-24)	12/29/2016	84	2.87	249,300	135,408	139,300	-
Caterpillar - Motor Grader (M-25)	10/16/2017	84	3.59	233,756	110,117	114,070	-
Caterpillar - Motor Grader (M-26)	10/16/2017	84	3.59	233,756	110,117	114,070	-
Caterpillar - Motor Grader	12/21/2020	84	2.60	302,985	210,922	35,145	35,145
Caterpiller - 2021 Motor Grader (M-28)	4/5/2021	84	4.89	323,844	261,806	38,161	38,160
Caterpiller - 2021 Motor Grader (M-29)	7/4/2021	84	4.75	289,248	236,609	33,419	33,419
Foley Track Loader	4/21/2022	84	3.39	257,948	231,859	35,000	35,000
Bobcat T770 Compact Track Loader	11/30/2022	72	6.37	78,623	68,623	10,000	10,000
				Totals	**1,636,255**	**797,765**	**151,724**

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

Kiowa County 2024

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	1,428,547	1,812,740	1,259,885
Receipts:			
Ad Valorem Tax	1,825,954	1,752,651	xxxxxxxxxxxxxxxx
Delinquent Tax	17,306		
Motor Vehicle Tax	68,385	61,832	57,821
Recreational Vehicle Tax		924	967
16/20M Vehicle Tax		9,345	8,730
Commercial Vehicle Tax		7,975	4,938
Watercraft Tax		185	218
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	17,974	15,000	15,000
Local Alcoholic Liquor	1,354	495	1,415
Compensating Use Tax			
Local Sales Tax	331,713	100,000	100,000
Interest on Taxes	41,715	10,000	10,000
State Grants			
Officers' Fees	64,110	20,000	20,000
Diversion Fees			
Transfer from Motor Vehicle Operating	22,360	-	-
Employee Benefit Reimbursement			
Prior Year Canceled Encumbrances			
Contract Proceeds	285,000	285,000	285,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	34,502	10,000	10,000
Neighborhood Revitalization Rebate		-12,780	-11,991
Miscellaneous	70,226		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,780,599**	**2,260,627**	**502,098**
Resources Available:	**4,209,146**	**4,073,367**	**1,761,983**

Kiowa 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:	4,209,146	4,073,367	1,761,983
Expenditures:			
General and Administrative	487,579	606,995	396,931
County Commission	274,243	346,980	346,980
County Clerk	215,386	222,679	234,583
County Treasurer	207,305	219,384	230,953
Register of Deeds	123,542	135,984	159,094
Direct Election	26,969	51,580	52,265
Employee Benefits	3,913	18,709	18,709
Community Center / Fairgrounds	18,636	32,120	32,120
Commons Building	41,552	51,000	60,000
Other Agencies	199,500	211,000	211,000
Other Agencies	236,000	282,000	267,000
Other Agencies	10,000	73,600	73,600
County Attorney	178,435	192,873	199,786
County Attorney - Diversion	3,825	0	76,188
District Court	72,171	75,000	75,000
Emergency Operations Center	101,906	123,000	123,703
Other Agencies	37,222	40,578	40,040
County Storage Building	0	0	12,500
Maintenance Department	0	0	236,414
Contingencies	21,000	0	426,263
	0	0	0
Transfers	137,222	130,000	130,000
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,396,406	2,813,482	3,403,129
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,396,406**	**2,813,482**	**3,403,129**
Unencumbered Cash Balance Dec 31	1,812,740	1,259,885	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,194,061	3,310,772	3,403,129
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,403,129
		Tax Required	1,641,146
	Delinquent Comp Rate:	1.0%	16,411
		Amount of 2023 Ad Valorem Tax	1,657,557

Kiowa County 2024

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:			
General and Administrative			
Salaries	155,995	170,512	84,000
Health Insurance	68,752	83,190	25,099
Benefits & Payroll Taxes	24,610	29,293	14,432
Contractual	189,155	259,000	230,000
Commodities	21,027	25,000	8,400
Capital Outlay	28,040	40,000	35,000
Total	487,579	606,995	396,931
County Commission			
Salaries	80,964	65,363	68,631
Health Insurance	50,075	54,185	47,821
Benefits & Payroll Taxes	15,995	37,940	11,791
Contractual	125,615	160,492	179,737
Commodities	394	19,000	29,000
Capital Outlay	1,200	10,000	10,000
Total	274,243	346,980	346,980
County Clerk			
Salaries	129,929	134,986	141,736
Health Insurance	50,745	54,813	56,979
Benefits & Payroll Taxes	24,572	23,190	26,178
Contractual	1,809	3,060	3,060
Commodities	7,391	4,590	4,590
Capital Outlay	940	2,040	2,040
Total	215,386	222,679	234,583
County Treasurer			
Salaries	126,374	129,885	145,189
Health Insurance	50,075	54,185	47,821
Benefits & Payroll Taxes	21,697	22,314	24,943
Contractual	6,938	6,900	6,900
Commodities	2,221	6,100	6,100
Capital Outlay			
Total	207,305	219,384	230,953
Register of Deeds			
Salaries	91,793	93,585	99,587
Health Insurance	8,395	9,021	25,098
Benefits & Payroll Taxes	15,487	16,078	17,109
Contractual	5,051	7,900	7,900
Commodities	2,816	4,400	5,400
Capital Outlay		5,000	4,000
Total	123,542	135,984	159,094
Direct Election			
Salaries	12,255	22,860	23,545
Health Insurance			
Benefits & Payroll Taxes			
Contractual	3,918	7,000	7,000
Commodities	10,139	16,720	16,720
Capital Outlay	657	5,000	5,000
Total	26,969	51,580	52,265
Total - Page 6b	**1,335,024**	**1,583,602**	**1,420,806**

Kiowa 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:			
Employee Benefits			
Health Insurance / Contingency	3,023	18,709	18,709
KPERS			
FICA			
Other	890		
Total	3,913	18,709	18,709
Community Center / Fairgrounds			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	15,824	15,000	17,000
Commodities	2,812	12,000	10,120
Capital Outlay		5,120	5,000
Total	18,636	32,120	32,120
Commons Building			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	33,303	41,000	50,000
Commodities	5,734	5,000	5,000
Capital Outlay	2,515	5,000	5,000
Total	41,552	51,000	60,000
Other Agencies			
Agricultural Extension	126,000	126,000	126,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	25,000	25,000
Historical Records	40,000	45,000	45,000
Total	199,500	211,000	211,000
Other Agencies			
Library	113,000	130,000	130,000
Services for Elderly	68,000	82,000	82,000
Swimming Pool	10,000	10,000	10,000
Commons Media Center	45,000	60,000	45,000
Total	236,000	282,000	267,000
Other Agencies			
Rural Opportunity Zone			
CASA		600	600
Economic Development Incentives	10,000		0
Economic Development		73,000	73,000
Total	10,000	73,600	73,600
County Attorney			
Salaries	112,447	118,629	128,072
Health Insurance	42,722	45,792	41,039
Benefits & Payroll Taxes	19,008	20,380	22,003
Contractual	4,258	4,072	4,572
Commodities		2,000	2,100
Capital Outlay		2,000	2,000
Total	178,435	192,873	199,786
Total - Page 6c	**688,036**	**861,302**	**862,215**

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 Attorney - Diversion			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	3,825	0	12,193
Commodities		0	2,500
Capital Outlay		0	61,495
Total	3,825	0	76,188
District Court			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	50,360	68,000	66,900
Commodities	19,111	2,500	3,600
Capital Outlay	2,700	4,500	4,500
Total	72,171	75,000	75,000
Emergency Operations Center			
Salaries	41,421	48,590	51,000
Health Insurance	16,692	18,062	15,941
Benefits & Payroll Taxes	6,942	8,348	8,762
Contractual	20,005	15,000	15,000
Commodities	10,506	15,000	15,000
Capital Outlay	6,340	18,000	18,000
Total	101,906	123,000	123,703
Other Agencies			
Weather Tower	8,222	10,790	10,790
Mental Rehabilitation	2,750	2,750	3,000
Mental Health	26,250	27,038	26,250
Total	37,222	40,578	40,040
County Storage Building			
Salaries			
Contractual			10,000
Commodities			2,500
Capital Outlay			
Total	0	0	12,500
Maintenance Department			
Salaries			99,383
Health Insurance			49,957
Benefits & Payroll Taxes			17,074
Contractual			40,000
Commodities			20,000
Capital Outlay			10,000
Total	0	0	236,414
Contingencies			
Salaries			
Contractual	21,000	0	426,263
Commodities			
Capital Outlay			
Total	21,000	0	426,263
Total - Page 6d	**373,346**	**368,578**	**1,107,608**

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:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Transfers			
Landfill Closure	30,000	30,000	30,000
Equipment Reserve	10,000		
Building (Courthouse General)	97,222	100,000	100,000
Total	137,222	130,000	130,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6e	137,222	130,000	130,000
Total - Page 6b	1,335,024	1,583,602	1,420,806
Total - Page 6c	688,036	861,302	862,215
Total - Page 6d	373,346	368,578	1,107,608
Total Detail Expenditures**	**2,533,628**	**2,943,482**	**3,520,629**

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

Kiowa 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	13	13	203,316
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements	111,600	299,734	299,734
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**111,600**	**299,734**	**299,734**
Resources Available:	**111,613**	**299,747**	**503,050**
Expenditures:			
Principal			
Interest and Fees			
Cash Basis Reserve			
Hospital Revenue Bond	111,600	96,431	503,050
Call Bonds			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**111,600**	**96,431**	**503,050**
Unencumbered Cash Balance Dec 31	13	203,316	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	299,734	299,747	503,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	503,050
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2023 Ad Valorem Tax	0

Kiowa 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	820,477	620,021	300,216
Receipts:			
Ad Valorem Tax	1,227,546	1,530,003	xxxxxxxxxxxxxxxx
Delinquent Tax	13,286		
Motor Vehicle Tax	59,705	41,508	50,475
Recreational Vehicle Tax		620	844
16/20M Vehicle Tax		6,273	7,620
Commercial Vehicle Tax		5,354	4,312
Watercraft Tax		124	191
Special City & County Highway	289,761	293,144	291,069
County Equalization			
Contract Proceeds	215,000	215,000	215,000
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-11,156	-11,578
Miscellaneous	2,081		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,807,379**	**2,080,870**	**557,933**
Resources Available:	**2,627,856**	**2,700,891**	**858,149**

Kiowa County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,627,856	2,700,891	858,149
Expenditures from detail page:			
Public Works	2,007,835	2,400,675	2,442,743
Transfers	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,007,835	2,400,675	2,442,743
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,007,835**	**2,400,675**	**2,442,743**
Unencumbered Cash Balance Dec 31	620,021	300,216	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,266,122	2,413,175	2,442,743
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,442,743
		Tax Required	1,584,594
	Delinquent Comp Rate:	1.0%	15,846
		Amount of 2023 Ad Valorem Tax	1,600,440

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Public Works			
Salaries	708,327	839,520	891,857
Health Insurance	256,217	324,425	305,165
Benefits & Payroll Taxes	118,687	144,230	153,221
Contractual	84,597	157,500	157,500
Commodities	562,355	595,000	595,000
Capital Outlay	277,652	340,000	340,000
Total	2,007,835	2,400,675	2,442,743
Transfers			
Special Road & Bridge			
Special Road Machinery & Equipment			
Special Bridge			
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	2,007,835	2,400,675	2,442,743

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

Kiowa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	159,358	132,376	75,922
Receipts:			
Ad Valorem Tax	215,145	237,621	xxxxxxxxxxxxxxxx
Delinquent Tax	2,265		
Motor Vehicle Tax	10,965	7,279	7,839
Recreational Vehicle Tax		109	131
16/20 M Vehicle Tax		1,100	1,184
Commercial Vehicle Tax		939	670
Watercraft Tax		22	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,733	-1,849
Miscellaneous	3,089		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**231,464**	**245,337**	**8,005**
Resources Available:	**390,822**	**377,713**	**83,927**
Expenditures:			
Personnel	127,095	136,901	152,028
Health Insurance	41,670	44,731	40,041
Benefits & Payroll Taxes	25,109	23,520	26,118
Contractual	23,000	38,700	43,200
Commodities	6,073	14,000	18,000
Capital Outlay		5,000	10,000
GIS Personnel	29,099	28,963	32,889
GIS Health Insurance			
GIS Benefits & Payroll Taxes		4,976	5,654
GIS Capital Outlay	6,400	5,000	9,000
GIS Commodities			
Transfer to Equipment Reserve			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**258,446**	**301,791**	**336,930**
Unencumbered Cash Balance Dec 31	132,376	75,922	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount.	309,149	319,291	336,930
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	336,930
		Tax Required	253,003
	Delinquent Comp Rate:	1.0%	2,530
		Amount of 2023 Ad Valorem Tax	255,533

Adopted Budget County Health	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	314,943	326,203	166,669
Receipts:			
Ad Valorem Tax	196,004	198,406	xxxxxxxxxxxxxxxx
Delinquent Tax	1,642		
Motor Vehicle Tax	8,749	6,656	6,545
Recreational Vehicle Tax		99	109
16/20 M Vehicle Tax		1,006	988
Commercial Vehicle Tax		859	559
Watercraft Tax		20	25
State and Federal Aid	95,836	4,150	5,000
Licenses and Fees	69,583	40,000	40,000
Grant Reimbursement for 2nd Nurse Salary		25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,447	-1,438
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**371,814**	**274,749**	**76,788**
Resources Available:	**686,757**	**600,952**	**243,457**
Expenditures:			
Personnel	198,353	231,065	242,714
Health Insurance	52,550	73,522	65,897
Benefits & Payroll Taxes	33,852	39,696	41,698
Contractual	38,063	40,000	40,000
Commodities	37,333	40,000	40,000
Capital Outlay	403	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**360,554**	**434,283**	**440,309**
Unencumbered Cash Balance Dec 31	326,203	166,669	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	490,437	434,283	440,309
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	440,309
		Tax Required	196,852
	Delinquent Comp Rate:	1.0%	1.969
		Amount of 2023 Ad Valorem Tax	198,821

Kiowa 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	166,689	98,092	43,531
Receipts:			
Ad Valorem Tax	148,481	195,026	xxxxxxxxxxxxxx
Delinquent Tax	2,014		
Motor Vehicle Tax	9,271	5,042	6,434
Recreational Vehicle Tax		75	108
16/20 M Vehicle Tax		762	971
Commercial Vehicle Tax		650	550
Watercraft Tax		15	24
State and Federal Aid			
Other			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,422	-1,612
Miscellaneous	29		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**159,795**	**200,148**	**6,475**
Resources Available:	**326,484**	**298,240**	**50,006**
Expenditures:			
Personnel	100,339	109,646	98,576
Health Insurance	30,247	34,226	22,491
Benefits & Payroll Taxes	16,819	18,837	17,012
Contractual	11,957	21,000	17,000
Commodities	67,539	65,000	77,000
Capital Outlay	1,491	6,000	15,000
Repairs & Supplies (contingency)		0	23,500
Transfer to Equipment Reserve			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**228,392**	**254,709**	**270,579**
Unencumbered Cash Balance Dec 31	98,092	43,531	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	268,838	278,209	270,579
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	270,579
		Tax Required	220,573
	Delinquent Comp Rate:	1.0%	2,206
		Amount of 2023 Ad Valorem Tax	222,779

Adopted Budget

Special Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	136,908	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues			
Transfer from Road and Bridge	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**136,908**	**0**	**0**
Expenditures:			
Contractual			
Commodities			
Capital Outlay			
Transfer to consolidate funds	136,908		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**136,908**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	136,908	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2023 Ad Valorem Tax	0

Kiowa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	545,126	926,442	1,096,404
Receipts			
Ad Valorem Tax	1,001,271	1,143,143	xxxxxxxxxxxxxxxx
Delinquent Tax	7,452		
Motor Vehicle Tax	43,243	34,008	37,713
Recreational Vehicle Tax		508	631
16/20 M Vehicle Tax		5,140	5,694
Commercial Vehicle Tax		4,386	3,222
Watercraft Tax		102	143
Transfer from Special Bridge	136,908		
Contract Proceeds			
Intergovernmental Revenues	50,688		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8,336	-7,910
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,239,562**	**1,178,951**	**39,493**
Resources Available:	**1,784,688**	**2,105,393**	**1,135,897**
Expenditures:			
Contractual	74,602	108,500	108,500
Commodities	155,153	425,000	425,000
Capital Outlay	458,491	375,489	1,535,000
Transfer to Special Machinery & Equipment	170,000	100,000	150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**858,246**	**1,008,989**	**2,218,500**
Unencumbered Cash Balance Dec 31	926,442	1,096,404	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,117,081	1,633,989	2,218,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,218,500
		Tax Required	1,082,603
	Delinquent Comp Rate:	1.0%	10,826
		Amount of 2023 Ad Valorem Tax	1,093,429

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	134,508	94,805	16,054
Receipts			
Ad Valorem Tax	209,990	214,902	xxxxxxxxxxxxxxxx
Delinquent Tax	2,258		
Motor Vehicle Tax	11,116	7,131	7,090
Recreational Vehicle Tax		106	119
16/20 M Vehicle Tax		1,078	1,070
Commercial Vehicle Tax		920	606
Watercraft Tax		21	27
User Fees	649	15,000	0
Special Assessments			
Prior Year Canceled Encumbrances			
Transfer from Landfill Closure	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,567	-1,981
Miscellaneous	60		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**224,073**	**237,591**	**6,931**
Resources Available:	**358,581**	**332,396**	**22,985**
Expenditures:			
Personnel	96,316	108,395	101,324
Health Insurance	66,065	69,325	55,246
Benefits & Payroll Taxes	15,787	18,622	17,484
Contractual	17,962	40,000	40,000
Commodities	32,646	45,000	45,000
Capital Outlay	28,054	35,000	35,000
Transfer to Landfill Closure	6,946		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**263,776**	**316,342**	**294,054**
Unencumbered Cash Balance Dec 31	94,805	16,054	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	291,670	316,342	294,054
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	294,054
		Tax Required	271,069
	Delinquent Comp Rate:	1.0%	2,711
		Amount of 2023 Ad Valorem Tax	273,780

Kiowa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sheriff**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	388,208	505,761	269,565
Receipts:			
Ad Valorem Tax	1,546,782	1,465,824	xxxxxxxxxxxxxxx
Delinquent Tax	13,909		
Motor Vehicle Tax	72,546	52,539	48,358
Recreational Vehicle Tax		784	809
16/20 M Vehicle Tax		7,940	7,301
Commercial Vehicle Tax		6,777	4,131
Watercraft Tax		157	183
Jail Inmate Contracts	39,305		45,000
Sheriff Fees	1,405		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-10,688	-10,524
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,673,947**	**1,523,333**	**95,258**
Resources Available:	**2,062,155**	**2,029,094**	**364,823**
Expenditures:			
Sheriff			
Salaries	619,695	714,627	750,358
Health Insurance	203,641	259,760	177,803
Benefits & Payroll Taxes	104,821	122,773	128,912
Contractual	129,514	150,000	160,000
Commodities	69,684	65,000	70,000
Capital Outlay	23,194	35,000	35,000
Sheriff - Jail			
Salaries	180,854	201,642	233,423
Health Insurance	54,280	80,835	73,612
Benefits & Payroll Taxes	30,371	34,642	40,102
Contractual	38,610	65,000	100,000
Commodities	40,078	26,250	30,000
Capital Outlay	6,652	4,000	6,000
Transfer to Equipment Reserve	55,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,556,394**	**1,759,529**	**1,805,210**
Unencumbered Cash Balance Dec 31	505,761	269,565	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,764,638	1,759,529	1,805,210
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,805,210
		Tax Required	1,440,387
	Delinquent Comp Rate:	1.0%	14,404
		Amount of 2023 Ad Valorem Tax	1,454,791

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,683	18,591	17,601
Receipts			
Ad Valorem Tax	192,239	192,436	xxxxxxxxxxxxxxx
Delinquent Tax	1,476		
Motor Vehicle Tax	7,537	6,531	6,349
Recreational Vehicle Tax		97	106
16/20 M Vehicle Tax		987	958
Commercial Vehicle Tax		842	542
Watercraft Tax		20	24
Intergovernmental			
Licenses and fees	595		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,403	-1,361
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**201,847**	**199,510**	**6,618**
Resources Available:	**204,530**	**218,101**	**24,219**
Expenditures			
Appropriation	104,939	200,500	210,500
Transfer to Equipment Reserve	81,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**185,939**	**200,500**	**210,500**
Unencumbered Cash Balance Dec 31	18,591	17,601	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	200,500	200,500	210,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,500
		Tax Required	186,281
	Delinquent Comp Rate:	1.0%	1,863
		Amount of 2023 Ad Valorem Tax	188,144

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911 Phone Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	145,055	156,901	178,727
Receipts:			
Tax Receipts	59,096	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**59,096**	**50,000**	**50,000**
Resources Available:	**204,151**	**206,901**	**228,727**
Expenditures:			
Contractual Services	47,250	28,174	228,727
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**47,250**	**28,174**	**228,727**
Unencumbered Cash Balance Dec 31	156,901	178,727	0
2022/2023/2024 Budget Authority Amount:	216,881	228,174	228,727

Adopted Budget

Fight Addiction	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		459	959
Receipts:			
Intergovernmental receipts	459	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**459**	**500**	**500**
Resources Available:	**459**	**959**	**1,459**
Expenditures:			
Contractual Services			1,459
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**1,459**
Unencumbered Cash Balance Dec 31	459	959	0
2022/2023/2024 Budget Authority Amount:	0	0	0

Kiowa County

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name: Bio-Terrorism Grant		(2) Fund Name: County Clerk's Technology		(3) Fund Name: Family Planning Grant		(4) Fund Name: Hospital USDA Bond Reserve		(5) Fund Name: Oil & Gas Valuation Depletion		
Unencumbered Cash Balance Jan 1	20,714	Unencumbered Cash Balance Jan 1	4,703	Unencumbered Cash Balance Jan 1	12,296	Unencumbered Cash Balance Jan 1	116,672	Unencumbered Cash Balance Jan 1	253,346	Total 407,731
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State and Federal Aid	10,223	Licenses and fees	1,583	State and Federal Aid	2,024	Use of Money & Property	234			
Total Receipts	10,223	Total Receipts	1,583	Total Receipts	2,024	Total Receipts	234	Total Receipts	0	14,064
Resources Available:	30,937	Resources Available:	6,286	Resources Available:	14,320	Resources Available:	116,906	Resources Available:	253,346	421,795
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	3,909	Capital outlay	462							
Total Expenditures	3,909	Total Expenditures	462	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,371
Cash Balance Dec 31	27,028	Cash Balance Dec 31	5,824	Cash Balance Dec 31	14,320	Cash Balance Dec 31	116,906	Cash Balance Dec 31	253,346	417,424
										417,424

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorneys' Training		Prosecutors' Trust		ROD Technology		Sheriff Donations		Special Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,128	Cash Balance Jan 1	47,009	Cash Balance Jan 1	40,905	Cash Balance Jan 1	1,151	Cash Balance Jan 1	64,617	160,810
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and fees	2,293			Licenses and fees	6,330	Donations	500	Other	858	
Total Receipts	2,293	Total Receipts	0	Total Receipts	6,330	Total Receipts	500	Total Receipts	858	9,981
Resources Available:	9,421	Resources Available:	47,009	Resources Available:	47,235	Resources Available:	1,651	Resources Available:	65,475	170,791
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual services	1,251			Capital outlay	2,683	Commodities	703	Commodities	9,608	
Total Expenditures	1,251	Total Expenditures	0	Total Expenditures	2,683	Total Expenditures	703	Total Expenditures	9,608	14,245
Cash Balance Dec 31	8,170	Cash Balance Dec 31	47,009	Cash Balance Dec 31	44,552	Cash Balance Dec 31	948	Cash Balance Dec 31	55,867	156,546
										156,546

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)

2024

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer's Technology		Motor Vehicle Operating		Women, Infants & Children Grant		Worthless Check		Health Insurance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,704	Cash Balance Jan 1	22,360	Cash Balance Jan 1	35,584	Cash Balance Jan 1	602	Cash Balance Jan 1	1,345,702	1,411,952
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and fees	1,583	Licenses and fees	28,213	State and Federal Aid	176,794			Premiums	686,501	
								Use of Money & Property	2,898	
Total Receipts	1,583	Total Receipts	28,213	Total Receipts	176,794	Total Receipts	0	Total Receipts	689,399	895,989
Resources Available	9,287	Resources Available:	50,573	Resources Available:	212,378	Resources Available:	602	Resources Available:	2,035,101	2,307,941
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personnel	5,013	Commodities	179,704			Claims Paid	588,611	
		Contractual	525							
		Commodities	1,977							
		Transfers Out	22,360							
Total Expenditures	0	Total Expenditures	29,875	Total Expenditures	179,704	Total Expenditures	0	Total Expenditures	588,611	798,190
Cash Balance Dec 31	9,287	Cash Balance Dec 31	20,698	Cash Balance Dec 31	32,674	Cash Balance Dec 31	602	Cash Balance Dec 31	1,446,490	1,509,751
										1,509,751

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (D)

2024

(Only the actual budget year for 2022 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
COVID-19 Grant		Building		Equipment Reserve		Landfill Closure		Special Road Machinery and Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	240,370	Cash Balance Jan 1	824,454	Cash Balance Jan 1	821,937	Cash Balance Jan 1	735,587	Cash Balance Jan 1	466,229	3,088,577
Receipts		Receipts		Receipts		Receipts		Receipts		
Intergovernmental	240,370	Transfer from General	97,222	Transfer from General	10,000	Transfer from General	30,000	Transfer from Special Road and Bridge	170,000	
		Other	2,000	Transfer from Ambulance	81,000	Transfer from Solid Waste	6,946			
				Transfer from Rural Fire District	79,000	Other	5,459			
				Transfer from Sheriff	55,000					
				Other	50					
Total Receipts	240,370	Total Receipts	99,222	Total Receipts	225,050	Total Receipts	42,405	Total Receipts	170,000	777,047
Resources Available:	480,740	Resources Available	923,676	Resources Available	1,046,987	Resources Available:	777,992	Resources Available:	636,229	3,865,624
Expenditures:		Expenditures:		Expenditures:		Expenditures		Expenditures:		
Contractual		Capital Outlay	109,104	Capital Outlay	42,817			Capital outlay	312,764	
Total Expenditures	0	Total Expenditures	109,104	Total Expenditures	42,817	Total Expenditures	0	Total Expenditures	312,764	464,685
Cash Balance Dec 31	480,740	Cash Balance Dec 31	814,572	Cash Balance Dec 31	1,004,170	Cash Balance Dec 31	777,992	Cash Balance Dec 31	323,465	3,400,939
										3,400,939

**Note: These two block figures should agree.

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual 2022	Current Year Esitmate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance Jan 1	109,105	72,285	31,457
Receipts:			
Ad Valorem Tax	152,903	154,070	xxxxxxxxxxxxxxxxx
Delinquent Tax	875		
Motor Vehicle Tax	5,120	3,643	3,528
Recreational Vehicle Tax		56	63
16/20M Vehicle Tax		877	892
Commercial Vehicle Tax		442	439
Watercraft Tax		12	17
LAVTR			
Slider			
Other			
Prior Year Canceled Encumbrances			
Neighborhood Revitalization		-725	-1,084
Interest on Idle Funds			
Total Receipts	**158,898**	**158,375**	**3,855**
Resources Available:	**268,003**	**230,660**	**35,312**
Expenditures:			
Personnel	54,670	47,000	47,000
Contractual	27,478	13,000	33,000
Commodities	29,081	25,000	40,000
Capital Outlay	5,489	114,203	104,203
Transfer to Equipment Reserve	79,000		25,000
Cash Forward (2024 column)			
Total Expenditures	**195,718**	**199,203**	**249,203**
Unencumbered Cash Balance Dec 31	72,285	31,457	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	250,000	224,203	**249,203**
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	249,203
		Tax Required	213,891
	Delinquency Computation % Rate	1.000%	2,139
		Amount 2023 Ad Valorem Tax	216,030

ALLOCATION OF MVT AND RVT

2023 Budgeted Fund Names	Budget Tax Levy Amounts for 2023	Allocation for Year 2024 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	154,070	3,528	63	892	439	17
		0	0	0	0	0
Total	154,070	3,528	63	892	439	17

MVT Estimate	3,528
RVT Estimate	63
16/20M Vehicle Estimate	892
Commercial Veh Es	439
Watercraft Estimate	17

2024

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
Kiowa County
will meet on August 21, 2023, at 10:00 AM at the Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Kiowa County(home county)

Kiowa County	Revenue Neutral Rate**	77.577	Proposed Tax Rate	77.739
Rural Fire District	Revenue Neutral Rate**	1.898	Proposed Tax Rate	2.771

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

2024

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County
will meet on August 21, 2023, at 10:10 AM at the 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 the Kiowa County Courthouse 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	2,396,406	20.302	2,813,482	18.956	3,403,129	1,657,557	18.553
Debt Service	111,600		96,431		503,050		
Road & Bridge	2,007,835	13.629	2,400,675	16.548	2,442,743	1,600,440	17.914
Appraiser	258,446	2.390	301,791	2.570	336,930	255,533	2.860
County Health	360,554	2.186	434,283	2.146	440,309	198,821	2.225
Noxious Weed	228,392	1.656	254,709	2.110	270,579	222,779	2.494
Special Bridge	136,908						
Special Road & Bridge	858,246	11.167	1,008,989	12.364	2,218,500	1,093,429	12.239
Solid Waste	263,776	2.342	316,342	2.325	294,054	273,780	3.064
Sheriff	1,556,394	17.251	1,759,529	15.854	1,805,210	1,454,791	16.284
Ambulance	185,939	2.144	200,500	2.082	210,500	188,144	2.106
Emergency 911 Phone Service	47,250		28,174		228,727		
Fight Addiction							
Non-Budgeted Funds-A	4,371						
Non-Budgeted Funds-B	14,245						
Non-Budgeted Funds-C	798,190						
Non-Budgeted Funds-D	464,685						
Totals	9,693,237	73.067	9,614,905	74.955	12,153,731	6,945,274	77.739
						*Revenue Neutral Rate**	*77.577*
Less: Transfers	688,436		230,000		280,000		
Net Expenditure	9,004,801		9,384,905		11,873,731		
Total Tax Levied	6,639,675		6,930,012		xxxxxxxxxxxxxxxxx		
Assessed Valuation	90,890,074		92,461,566		89,341,147		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	1,504,163	1,452,729	1,399,238
Other	0	0	0
Lease Pur. Princ.	1,837,060	1,628,500	1,636,255
Total	3,341,223	3,081,229	3,035,493

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	195,718	1.929	199,203	1.896	249,203	216,030	2.771
						*Revenue Neutral Rate**	*1.898*
Less: Transfers	-		-		-		
Net Expenditure	195,718		199,203		249,203		
Total Tax Levied	154,070		154,070		xxxxxxxxxxxxxxxxx		
Assessed Valuation	79,880,868		81,279,333		77,970,237		

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

Kristi Cooper
Clerk

Kiowa 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	1,645,447	18.418	11,991
Debt Service			0
Road & Bridge	1,588,746	17.783	11,578
Appraiser	253,666	2.839	1,849
County Health	197,368	2.209	1,438
Noxious Weed	221,151	2.475	1,612
Special Bridge			0
Special Road & Bridge	1,085,440	12.149	7,910
Solid Waste	271,779	3.042	1,981
Sheriff	1,444,162	16.165	10,524
Ambulance	186,769	2.091	1,361
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	6,894,528	77.171	50,244

2023 July 1 Valuation: 89,341,147

Valuation Factor: 89,341.147

Neighborhood Revitalization Subj to Rebate: 651.078

Neighborhood Revitalization factor: 651.078

**This information comes from the 2024 Budget Summary page. See instructions tab #11 for completi the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF KIOWA COUNTY, KANSAS, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 77.739 mills. The date of our hearing is August 21, 2023, at 10:00 AM and will be held at Kiowa County Courthouse in Greensburg, Kansas.

_____

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2023, due to the Rural Fire District's Revenue Neutral Rate hearing.

_____

WITNESS my hand and official seal on July 17, 2023.

KIOWA COUNTY (Seal) SEAL KANSAS

Kristi Cooper

Clerk or Officer of Governing Body

KINGMAN COUNTY
KANSAS
STATE

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE RURAL FIRE DISTRICT, KIOWA COUNTY, KANSAS, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.771. The date of our hearing is August 21, 2023, at 10:00 AM and will be held at the Kiowa County Courthouse in Greensburg, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Kiowa County consolidated budget.

WITNESS my hand on July 17, 2023.

Kristi Cooper

Clerk or Officer of Governing Body

AFFIDAVIT OF INSERTION

The Merchant's Directory, a newspaper printed in the State of Kansas, and Published in and of general circulation in Kiowa county, Kansas, with a general paid circulation in Kiowa county, Kansas, and that said newspaper is not a trade, religious or fraternal Publication.

Advertiser: Kiowa County Clerk

Subject: NOTICE OF REVENUE SHARING

One Insertion: JULY 21, 2022

Before me. A Notary Public. Personally appeared Paul W. Kendall, or Linda Kay Kendall, Publishers of the Merchant's Directory:

Signature

State of Kansas, County of Kiowa

Sworn to and subscribed before me this

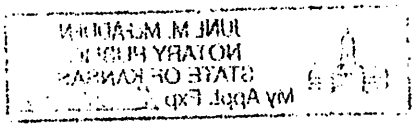
4th day of August, 2022

June M. McFadden Notary Public

JUNE M. McFADDEN
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 10-21-23

Commission Expires 10-21-23

Cost of Insertions: JULY 21, 2022 $75.00
TOTAL: $75.00


JUNE M. MCARTHUR
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

You can now renew your subscription to the Merchant's Directory ..... Or become a new subscriber by using your Credit/Debit Card
Call: 620-338-2443, or 620-548-2678. (Still $30 for 52 issues)

A red Circle around the date on your mailing label means your subscription expires at the end of that month.

A FEW THOUGHTS, SOME DEEP, SOME NOT SO DEEP

Hope for the best but prepare for the worst.

People do not often "get by" even when they think they do.

How much wiser people who agree with us appear to be than those who do not.

You cn measure the evil in men by the pleasure they gert from the misfortunes of others—friends or foes.

Think that what might happen rather then what you would have happen.

Men like water become stagnant without action.

Public Notice

Haviland Broadband provides the following basic telecommunications services throughout its designated serving area:

- Single-party voice-grade service with connectivity to the public switched network;
- Local exchange service including local usage free of per-minute charges;
- Dual tone multi-frequency signaling;
- Single party revertive calling;
- Access to emergency services, operator services, inter-exchange service, and directory assistance
- Toll blocking and 900 number blocking options without charge to qualified low-income customers.

Basic services are offered at the following rates:
Single-Party Residence Service $18.50/month*
Single-Party & Multi-Line Business Service $21.50/month*
Residential & Business Federal Subscriber Line Charge – Single Line $6.50/month
Business Federal Subscriber Line Charge – Multi-Line $9.20/month
Access Recovery Charge – $3.00/month
Residential Touch Tone Service No Charge
Business Touch Tone Service No Charge
*The above rates do not include charges for long distance, operator services, Directory Assistance, 911 emergency services, or other taxes, fees and surcharges.

Discounts are available to low-income customers who qualify for participation in the Lifeline assistance program.
For information concerning this program, please call our office or visit https://www.usac.org/lifeline/get-started/.

104 N. Main Street, Haviland, KS 67059, (800) 339-8052
211 W. Spring, County Springs, KS 67031, (800) 287-7905

Haviland BROADBAND

(First Published in the Merchant's Directory on July 20, 2023)1t

2024

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
Kiowa County
will meet on August 21, 2023, at 10:00 AM at the Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Kiowa County(home county)

Kiowa County	Revenue Neutral Rate**	77.577	Proposed Tax Rate	77.739
Rural Fire District	Revenue Neutral Rate**	1.898	Proposed Tax Rate	2.771

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

2024

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County
will meet on August 21, 2023, at 10:10 AM at the 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 the Kiowa County Courthouse 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	2,396,406	20.302	2,913,482	18.956	3,403,129	1,657,557	18.553
Debt Service	111,600		96,431		503,050		
Road & Bridge	2,007,835	13.629	2,400,675	16.548	2,442,743	1,600,440	17.914
Appraiser	258,446	2.390	301,791	2.570	336,930	255,533	2.860
County Health	360,554	2.186	434,283	2.146	440,309	198,821	2.225
Noxious Weed	223,392	1.656	254,709	2.110	270,579	222,779	2.494
Special Bridge	136,908						
Special Road & Bridge	858,246	11.167	1,008,989	12.364	2,218,500	1,093,429	12.239
Solid Waste	263,776	2.342	316,342	2.325	294,054	273,780	3.064
Sheriff	1,556,394	17.251	1,759,529	15.854	1,905,210	1,454,791	16.284
Ambulance	185,939	2.144	200,500	2.062	210,500	188,144	2.106
Emergency 911 Phone Service	47,250		28,174		228,727		
Fight Addiction							
Non Budgeted Funds-A	4,371						
Non Budgeted Funds-B	14,245						
Non Budgeted Funds-C	799,150						
Non Budgeted Funds-D	464,685						
Totals	9,693,237	73.067	9,614,905	74.955	12,153,731	6,945,274	77.739
						*Revenue Neutral Rate***	77.577
Less: Transfers	683,436		230,000		280,000		
Net Expenditure	9,004,801		9,384,905		11,873,731		
Total Tax Levied	6,632,675		6,930,012		xxxxxxxxxxxxxxxxx		
Assessed Valuation	90,890,074		92,461,566		89,341,147		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	1,504,163	1,452,729	1,399,238
Other	0	0	0
Lease Pur. Princ.	1,837,060	1,628,500	1,636,255
Total	3,341,223	3,081,229	3,035,493

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	195,718	1.929	199,203	1.896	249,203	216,030	2.771
						*Revenue Neutral Rate***	*1.898*
Less: Transfers	-		-		-		
Net Expenditure	195,718		199,203		249,203		
Total Tax Levied	154,070		154,070		xxxxxxxxxxxxxxxxx		
Assessed Valuation	79,860,868		81,279,333		77,970,237		

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

Kristi Cooper
Clerk

It pays to Advertise in the Merchant's Directory

Resolution No. 2023 - 6

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

WHEREAS, the Revenue Neutral Rate for the County of Kiowa County, Kansas, was calculated as 77.577 mills by the Kiowa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Kiowa County, Kansas, 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 KIOWA COUNTY, KANSAS,

The County of Kiowa County, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.577 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 21st day of August, 2023, and SIGNED by the Governing Body.

Attested:

County Clerk

Roll Call Vote

A Roll Call Vote of the Kiowa County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21, 2023

Resolution No. 2023-6

Governing Body Member	Yes	No	No Vote
Bert Lowery	X		
John Bertram	X		
David White	X		
TOTAL			

Certified:

Kristi Cooper

Resolution No. 2023-7

A RESOLUTION OF THE RURAL FIRE DISTRICT, KIOWA COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rural Fire District was calculated as 1.898 mills by the Kiowa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE RURAL FIRE DISTRICT:

The Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.898 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 21st day of August, 2023, and **SIGNED** by the Governing Body.

Bert Jones

David White

J L Beatty

Kristi Cooper

Roll Call Vote

A Roll Call Vote of the Kiowa County Rural Fired District BoardTo Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21, 2023

Resolution No. 2023-7

Governing Body Member	Yes	No	No Vote
Bert Lowery	X		
John Bertram	X		
David White	X		
TOTAL			

Certified:

Kristi Cook