Kiowa County 2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	3,344,191	1,658,828	19.635
Bond & Interest	10-113	7			
Road & Bridge	68-5,101	8	2,530,370	1,423,421	16.849
Ambulance	65-6113	9	215,500	192,347	2.277
Appraiser	19-436	9	389,104	357,575	4.233
County Health	65-204	10	465,744	354,979	4.202
Noxious Weed	2-1318	10	255,500	177,749	2.104
Sheriff	12-11a01	11	1,969,824	1,810,851	21.434
Solid Waste	65-204	11	305,000	217,375	2.573
Special Road & Bridge	68-141g	12	2,068,500	964,580	11.418
Emergency 911		13	216,781		
Fight Addiction		13	14,698		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxxx	11,775,212	7,157,705	84.725
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		19			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		20			

County Clerk's Use Only
84,485,586
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	82.246
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

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

Attest: August 30 2024
County Clerk

John Bell
Dave White
Bert Lowry

Governing Body

Kiowa County 2025

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Fire District No. 1	19-3610	18	399,203	192,853	72,578,647	2.658
TOTALS		xxxxxx	399203	192853		

Attest: _____, 2024

_____
County Clerk

Kiowa County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,657,557	57,812	886	9,654	6,776	196
Bond & Interest						
Road & Bridge	1,600,440	55,819	857	9,320	6,543	188
Ambulance	188,144	6,562	101	1,096	769	22
Appraiser	255,533	8,912	137	1,488	1,045	30
County Health	198,821	6,934	106	1,158	813	23
Noxious Weed	222,779	7,770	119	1,297	911	26
Sheriff	1,454,791	50,740	779	8,472	5,948	171
Solid Waste	273,780	9,549	147	1,594	1,119	32
Special Road & Bridge	1,093,429	38,136	585	6,368	4,470	128
TOTAL	6,945,274	242,234	3,717	40,447	28,394	816

County Treas Motor Vehicle Estimate 242,234

County Treas Recreational Vehicle Estimate 3,717

County Treas 16/20M Vehicle Estimate 40,447

County Treas Commercial Vehicle Tax Estimate 28,394

County Treas Watercraft Tax Estimate 816

Motor Vehicle Factor 0.03488

Recreational Vehicle Factor 0.00054

16/20M Vehicle Factor 0.00582

Commercial Vehicle Factor 0.00409

Watercraft Factor 0.00012

Kiowa County 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Building	100,000	100,000	125,000	19-120
General	Equipment Reserve	48,000	-	5,000	19-119
General	Landfill Closure	30,000	30,000	30,000	19-120
Bond & Interest	General	13	-	-	10-117a
Road & Bridge	Special Road & Bridge	-	-	-	68-141g
Road & Bridge	Special Machinery & Equipment	-	-	-	68-141g
Ambulance	Equipment Reserve	20,881	-	-	12-110d
Appraiser	Equipment Reserve	10,000	-	-	19-119
Sheriff	Equipment Reserve	-	-	-	19-119
Solid Waste	Landfill Closure	-	-	-	19-120
Special Road & Bridge	Special Machinery & Equipment	-	150,000	-	68-141g
Hospital USDA Bond Reserve	Bond & Interest	117,802	-	-	10-117a
Motor Vehicle Operating	General	20,698	-	-	8-145
	Total	347,394	280,000	160,000	
	Adjustments*		-	-	
	Adjusted Totals	347,394	280,000	160,000	
Fire District #1	Equipment Reserve	-	-	25,000	19-119
	Total	-	-	25,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Kiowa County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					-			-	-	-	-
Revenue Bonds:											
Total Revenue Bonds					-			-	-	-	-
Other:											
Total Other					-			-	-	-	-
Total Indebtedness					-			-	-	-	-

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, 2024	Payments Due 2024	Payments Due 2025
Caterpillar - Motor Grader	12/21/2020	84	2.60	302,985	181,334	35,145	35,145
Caterpiller - 2021 Motor Grader (M-28)	4/5/2021	84	4.89	323,844	236,734	38,160	38,160
Caterpiller - 2021 Motor Grader (M-29)	7/4/2021	84	4.75	289,248	216,322	33,419	33,419
Foley Track Loader	4/21/2022	84	3.39	257,948	210,724	35,000	35,000
Bobcat T770 Compact Track Loader	11/30/2022	72	6.37	78,623	63,121	10,000	10,000
Caterpiller - 2021 Motor Grader	5/2/2023	72	3.57	487,057	425,839	61,218	61,218
				Totals	**1,334,074**	**212,942**	**212,942**

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

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,812,740	1,918,850	1,185,327
Receipts:			
Ad Valorem Tax	1,732,517	1,657,557	xxxxxxxxxxxxxx
Delinquent Tax	9,874		
Motor Vehicle Tax	76,941	57,821	57,812
Recreational Vehicle Tax		967	886
16/20M Vehicle Tax		8,730	9,654
Commercial Vehicle Tax		4,938	6,776
Watercraft Tax		218	196
Gross Earnings (Intangible) Tax			0
Interest on Taxes	15,881	10,000	10,000
Local Sales Tax	313,096	100,000	100,000
Grant Income	80	-	-
Mineral Production Tax	20,962	15,000	15,000
Officers' Fees	56,696	20,000	20,000
Contract proceeds	285,000	285,000	285,000
Local Alcoholic Liquor Tax		1,415	882
Transfer from Motor Vehicle Operating	20,698		
Transfer from Bond & Interest	13		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	152,013	10,000	10,000
Neighborhood Revitalization Rebate		-11,991	-16,170
Miscellaneous	53,119		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,736,890**	**2,159,655**	**500,036**
Resources Available:	**4,549,630**	**4,078,505**	**1,685,363**

Kiowa County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,549,630	4,078,505	1,685,363
Expenditures:			
General and Administration	525,068	396,931	428,132
County Commission	269,759	336,980	356,890
County Clerk	216,725	234,583	260,333
County Treasurer	224,112	230,953	231,113
Register of Deeds	122,054	159,094	196,526
Election	29,924	52,265	52,720
Commons Media Center	60,000	45,000	40,000
Community Center / Fairgrounds	25,694	32,120	34,000
Commons Building	58,746	60,000	60,000
Maintenance departmemt	9,759	236,414	261,160
Other Agencies	211,000	221,000	221,000
Other Agencies	295,000	295,600	305,600
County Attorney	193,192	199,786	215,304
County Attorney - diversion	14,948	0	68,217
District Court	68,330	75,000	75,000
Emergency Management	87,591	118,703	130,503
Other Agencies	37,358	40,040	40,250
County Storage Building	0	10,000	10,000
Transfers Out	178,000	130,000	160,000
Contingencies	0	0	162,443
Communications	0	0	15,000
Employee Benefits	3,520	18,709	20,000
	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	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,630,780	2,893,178	3,344,191
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,630,780**	**2,893,178**	**3,344,191**
Unencumbered Cash Balance Dec 31	1,918,850	1,185,327	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,310,772	3,403,129	3,344,191
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,344,191
		Tax Required	1,658,828
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,658,828

Kiowa County 2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General and Administration			
Personnel	163,468	84,000	88,200
Health Insurance	68,262	25,099	29,650
Benefits and Payroll Taxes	25,893	14,432	16,282
Contractual	223,847	230,000	250,000
Commodities	25,563	8,400	9,000
Capital Outlay	18,035	35,000	35,000
Total	525,068	396,931	428,132
County Commission			
Personnel	103,032	68,631	70,000
Health Insurance	52,607	47,821	55,231
Benefits and Payroll Taxes	16,393	11,791	12,922
Contractual	96,174	169,737	179,737
Commodities	353	29,000	29,000
Capital Outlay	1,200	10,000	10,000
Total	269,759	336,980	356,890
County Clerk			
Personnel	129,448	141,736	156,109
Health Insurance	53,254	56,979	67,533
Benefits and Payroll Taxes	26,248	26,178	27,001
Contractual	1,068	3,060	3,060
Commodities	6,707	4,590	4,590
Capital Outlay		2,040	2,040
Total	216,725	234,583	260,333
County Treasurer			
Personnel	139,024	145,189	146,263
Health Insurance	52,607	47,821	44,850
Benefits and Payroll Taxes	23,872	24,943	27,000
Contractual	5,770	6,900	6,900
Commodities	2,839	6,100	6,100
Capital Outlay			
Total	224,112	230,953	231,113
Register of Deeds			
Personnel	89,096	99,587	104,566
Health Insurance	8,718	25,098	58,657
Benefits and Payroll Taxes	14,990	17,109	19,303
Contractual	5,800	7,900	6,000
Commodities	3,450	5,400	4,000
Capital Outlay		4,000	4,000
Total	122,054	159,094	196,526
Election			
Personnel	11,319	23,545	24,000
Health Insurance			
Benefits and Payroll Taxes			
Contractual	5,081	7,000	7,000
Commodities	12,681	16,720	16,720
Capital Outlay	843	5,000	5,000
Total	29,924	52,265	52,720
Commons Media Center			
Personnel			
Contractual	60,000	45,000	40,000
Commodities			
Capital Outlay			
Total	60,000	45,000	40,000
Total - Page 6b	**1,447,642**	**1,455,806**	**1,565,714**

Kiowa County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Community Center / Fairgrounds			
Personnel			
Contractual	25,344	17,000	17,000
Commodities	350	10,120	12,000
Capital Outlay		5,000	5,000
Total	25,694	32,120	34,000
Commons Building			
Personnel			
Contractual	54,813	50,000	50,000
Commodities	3,450	5,000	5,000
Capital Outlay	483	5,000	5,000
Total	58,746	60,000	60,000
Maintenance departmemt			
Personnel	5,400	99,383	103,413
Health Insurance	3,530	49,957	58,657
Benefits and Payroll Taxes	829	17,074	19,090
Contractual		40,000	50,000
Commodities		20,000	20,000
Capital Outlay		10,000	10,000
Total	9,759	236,414	261,160
Other Agencies			
Agricultural Extension	126,000	126,000	126,000
Conservation District	15,000	25,000	25,000
County Fair	25,000	25,000	25,000
Historical Records	45,000	45,000	45,000
Total	211,000	221,000	221,000
Other Agencies			
Library	130,000	130,000	130,000
Services for the Elderly	82,000	82,000	92,000
Swimming Pool	10,000	10,000	10,000
Economic Development	73,000	73,000	73,000
CASA	-	600	600
Total	295,000	295,600	305,600
County Attorney			
Personnel	121,116	128,072	134,547
Health Insurance	44,664	41,039	47,028
Benefits and Payroll Taxes	20,526	22,003	24,837
Contractual	6,886	4,572	5,792
Commodities	-	2,100	2,100
Capital Outlay	-	2,000	1,000
Total	193,192	199,786	215,304
County Attorney - diversion			
Contractual	14,948	0	12,193
Commodities		0	2,500
Capital Outlay		0	53,524
Total	14,948	0	68,217
District Court			
Personnel			
Contractual	49,600	66,900	68,000
Commodities	18,730	3,600	2,500
Capital Outlay		4,500	4,500
Total	68,330	75,000	75,000
Total - Page 6c	876,669	1,119,920	1,240,281

Kiowa County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Emergency Management			
Personnel	45,402	51,000	64,000
Health Insurance	17,536	15,941	19,008
Benefits and Payroll Taxes	7,579	8,762	11,995
Contractual	5,977	12,500	15,000
Commodities	7,781	12,500	10,500
Capital Outlay	3,316	18,000	10,000
Total	87,591	118,703	130,503
Other Agencies			
Weather tower	7,570	10,790	11,000
Mental rehabilitation	2,750	3,000	3,000
Area mental health	27,038	26,250	26,250
Total	37,358	40,040	40,250
County Storage Building			
Personnel			
Contractual		7,500	7,500
Commodities		2,500	2,500
Capital Outlay			
Total	0	10,000	10,000
Transfers Out			
Building	100,000	100,000	125,000
Equipment Reserve	48,000		5,000
Landfill Closure	30,000	30,000	30,000
Capital Outlay			
Total	178,000	130,000	160,000
Contingencies			
Personnel			
Contractual		0	162,443
Commodities			
Capital Outlay			
Total	0	0	162,443
Communications			
Personnel			
Contractual			10,000
Commodities			3,000
Capital Outlay			2,000
Total	0	0	15,000
Employee Benefits			
Health Insurance / Contingency	3,096	18,709	20,000
Contractual	424		
Total	3,520	18,709	20,000
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	306,469	317,452	538,196

Kiowa County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6e	0	0	0
Total - Page 6b	1,447,642	1,455,806	1,565,714
Total - Page 6c	876,669	1,119,920	1,240,281
Total - Page 6d	306,469	317,452	538,196
Total Detail Expenditures**	**2,630,780**	**2,893,178**	**3,344,191**

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

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements	1,332,969		
Transfer in	117,802		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,450,771	0	0
Resources Available:	1,450,784	0	0
Expenditures:			
Principal	1,399,238		0
Interest	51,533		0
Commissions and Fees			
Transfer to General fund	13		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,450,784	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,655,055	503,050	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	620,021	822,935	540,416
Receipts:			
Ad Valorem Tax	1,510,653	1,600,440	xxxxxxxxxxxxxxxx
Delinquent Tax	8,045		
Motor Vehicle Tax	55,860	50,475	55,819
Recreational Vehicle Tax		844	857
16/20M Vehicle Tax		7,620	9,320
Commercial Vehicle Tax		4,312	6,543
Watercraft Tax		191	188
Special City & County Highway	294,501	292,920	292,681
County Equalization			
Contract Proceeds	215,000	215,000	215,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-11,578	-13,875
Miscellaneous	975		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,085,034**	**2,160,224**	**566,533**
Resources Available:	**2,705,055**	**2,983,159**	**1,106,949**
Expenditures:			
Public Works			
Personnel	764,394	891,857	950,000
Health Insurance	251,935	305,165	300,000
Benefits and Payroll Taxes	129,737	153,221	175,370
Contractual	124,225	157,500	165,000
Commodities	485,813	595,000	600,000
Capital Outlay	126,016	340,000	340,000
Total	1,882,120	2,442,743	2,530,370
Transfers Out			
Special Road & Bridge			
Special Road Machinery & Equipment			
Total	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,882,120**	**2,442,743**	**2,530,370**
Unencumbered Cash Balance Dec 31	822,935	540,416	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,413,175	2,442,743	2,530,370
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,530,370
		Tax Required	1,423,421
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,423,421

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,591	32,216	16,478
Receipts:			
Ad Valorem Tax	189,757	188,144	xxxxxxxxxxxxxxxx
Delinquent Tax	1,078		
Motor Vehicle Tax	8,308	6,349	6,562
Recreational Vehicle Tax		106	101
16/20 M Vehicle Tax		958	1,096
Commercial Vehicle Tax		542	769
Watercraft Tax		24	22
Intergovernmental receipts			
Charges for Services			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,361	-1,875
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	199,143	194,762	6,675
Resources Available:	217,734	226,978	23,153
Expenditures:			
Personnel			
Contractual	164,637	210,500	215,500
Commodities			
Capital Outlay			
Transfer to Equipment Reserve	20,881		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	185,518	210,500	215,500
Unencumbered Cash Balance Dec 31	32,216	16,478	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	200,500	210,500	215,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,500
		Tax Required	192,347
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	192,347

Adopted Budget Appraiser	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	132,376	96,795	23,403
Receipts:			
Ad Valorem Tax	236,783	255,533	xxxxxxxxxxxxxxxx
Delinquent Tax	1,372		
Motor Vehicle Tax	10,069	7,839	8,912
Recreational Vehicle Tax		131	137
16/20 M Vehicle Tax		1,184	1,488
Commercial Vehicle Tax		670	1,045
Watercraft Tax		30	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,849	-3,486
Miscellaneous	2,694		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	250,918	263,538	8,126
Resources Available:	383,294	360,333	31,529
Expenditures:			
Personnel	136,400	152,028	180,687
Health Insurance	43,583	40,041	54,146
Benefits and Payroll Taxes	27,103	26,118	33,156
Contractual	23,034	43,200	43,200
Commodities	7,922	18,000	18,000
Capital Outlay		10,000	10,000
GIS Personnel	31,417	32,889	34,539
GIS Benefits and Payroll Taxes		5,654	6,376
GIS Capital Outlay	7,040	9,000	9,000
Transfers out	10,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	286,499	336,930	389,104
Unencumbered Cash Balance Dec 31	96,795	23,403	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	319,291	336,930	389,104
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	389,104
		Tax Required	357,575
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	357,575

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	326,203	214,891	55,191
Receipts:			
Ad Valorem Tax	195,589	198,821	xxxxxxxxxxxxxxx
Delinquent Tax	1,137		
Motor Vehicle Tax	8,754	6,545	6,934
Recreational Vehicle Tax		109	106
16/20 M Vehicle Tax		988	1,158
Commercial Vehicle Tax		559	813
Watercraft Tax		25	23
State and Federal Aid	50,972	10,000	10,000
Licenses and Fees	71,425	40,000	40,000
Grant Reimbursement for 2nd Nurse Salary		25,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,438	-3,460
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**327,877**	**280,609**	**55,574**
Resources Available:	**654,080**	**495,500**	**110,765**
Expenditures:			
Personnel	222,708	242,714	253,968
Health Insurance	73,200	65,897	74,894
Benefits and Payroll Taxes	37,962	41,698	46,882
Contractual	40,642	40,000	40,000
Commodities	64,677	40,000	40,000
Capital Outlay		10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**439,189**	**440,309**	**465,744**
Unencumbered Cash Balance Dec 31	214,891	55,191	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	434,283	440,309	465,744
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	465,744
		Tax Required	354,979
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	354,979

Adopted Budget

Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	98,092	87,186	69,361
Receipts:			
Ad Valorem Tax	192,307	222,779	xxxxxxxxxxxxxxx
Delinquent Tax	1,093		
Motor Vehicle Tax	7,659	6,434	7,770
Recreational Vehicle Tax		108	119
16/20 M Vehicle Tax		971	1,297
Commercial Vehicle Tax		550	911
Watercraft Tax		24	26
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,612	-1,733
Miscellaneous	315		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**201,374**	**229,254**	**8,390**
Resources Available:	**299,466**	**316,440**	**77,751**
Expenditures:			
Personnel	92,194	98,576	80,000
Health Insurance	21,284	22,491	30,000
Benefits and Payroll Taxes	16,349	17,012	15,000
Contractual	23,103	17,000	17,000
Commodities	59,343	77,000	75,000
Capital Outlay	7	15,000	15,000
Cash Reserve (2025 column)		0	23,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**212,280**	**247,079**	**255,500**
Unencumbered Cash Balance Dec 31	87,186	69,361	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	278,209	270,579	255,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,500
		Tax Required	177,749
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	177,749

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	505,761	320,676	65,515
Receipts:			
Ad Valorem Tax	1,444,948	1,454,791	xxxxxxxxxxxxxxx
Delinquent Tax	9,063		
Motor Vehicle Tax	71,049	48,358	50,740
Recreational Vehicle Tax		809	779
16/20 M Vehicle Tax		7,301	8,472
Commercial Vehicle Tax		4,131	5,948
Watercraft Tax		183	171
Intergovernmental Receipts / Grants	48,166	45,000	45,000
Licenses and Fees	1,915		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-10,524	-17,652
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,575,141	1,550,049	93,458
Resources Available:	2,080,902	1,870,725	158,973
Expenditures:			
Sheriff:			
Personnel	717,293	750,358	786,006
Health Insurance	189,359	177,803	234,456
Benefits and Payroll Taxes	119,926	128,912	145,097
Contractual	190,732	160,000	160,000
Commodities	83,411	70,000	70,000
Capital Outlay	34,968	35,000	35,000
Jail:			
Personnel	222,811	233,423	277,871
Health Insurance	78,390	73,612	74,099
Benefits and Payroll Taxes	37,842	40,102	51,295
Contractual	54,881	100,000	100,000
Commodities	28,938	30,000	30,000
Capital Outlay	1,675	6,000	6,000
Transfers Out			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,760,226	1,805,210	1,969,824
Unencumbered Cash Balance Dec 31	320,676	65,515	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,759,529	1,805,210	1,969,824
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,969,824
		Tax Required	1,810,851
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,810,851

Adopted Budget Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	94,805	90,646	77,303
Receipts:			
Ad Valorem Tax	211,902	273,780	xxxxxxxxxxxxxxx
Delinquent Tax	1,318		
Motor Vehicle Tax	10,383	7,090	9,549
Recreational Vehicle Tax		119	147
16/20 M Vehicle Tax		1,070	1,594
Commercial Vehicle Tax		606	1,119
Watercraft Tax		27	32
Fees	15,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,981	-2,119
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	239,103	280,711	10,322
Resources Available:	333,908	371,357	87,625
Expenditures:			
Personnel	92,572	101,324	105,000
Health Insurance	54,257	55,246	60,000
Benefits and Payroll Taxes	14,319	17,484	20,000
Contractual	18,804	40,000	40,000
Commodities	27,184	45,000	45,000
Capital Outlay	36,126	35,000	35,000
Transfer to Landfill Closure Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	243,262	294,054	305,000
Unencumbered Cash Balance Dec 31	90,646	77,303	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	316,342	294,054	305,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	305,000
		Tax Required	217,375
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	217,375

Kiowa County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	926,442	1,071,814	1,063,636
Receipts:			
Ad Valorem Tax	1,126,872	1,093,429	xxxxxxxxxxxxxxx
Delinquent Tax	5,984		
Motor Vehicle Tax	45,372	37,713	38,136
Recreational Vehicle Tax		631	585
16/20 M Vehicle Tax		5,694	6,368
Commercial Vehicle Tax		3,222	4,470
Watercraft Tax		143	128
Intergovernmental Receipts	47,880		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-7,910	-9,403
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,226,108**	**1,132,922**	**40,284**
Resources Available:	**2,152,550**	**2,204,736**	**1,103,920**
Expenditures:			
Personnel			
Contractual	22,483	108,500	108,500
Commodities	177,965	425,000	425,000
Capital Outlay	880,288	457,600	1,535,000
Transfer to Special Machinery & Equipment		150,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,080,736**	**1,141,100**	**2,068,500**
Unencumbered Cash Balance Dec 31	1,071,814	1,063,636	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,633,989	2,218,500	2,068,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,068,500
		Tax Required	964,580
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	964,580

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales and Fees			
Pool Receipts			
Concession Receipts			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Transfer to Recreation (County Support)			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Kiowa County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	156,901	145,508	166,781
Receipts:			
Tax Receipts	59,951	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**59,951**	**50,000**	**50,000**
Resources Available:	**216,852**	**195,508**	**216,781**
Expenditures:			
Personnel			
Contractual	71,344	28,727	216,781
Commodities			
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**71,344**	**28,727**	**216,781**
Unencumbered Cash Balance Dec 31	145,508	166,781	0
2023/2024/2025 Budget Authority Amount:	228,174	228,727	216,781

Adopted Budget

Fight Addiction	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	459	4,698	9,698
Receipts:			
Intergovernmental	4,239	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,239**	**5,000**	**5,000**
Resources Available:	**4,698**	**9,698**	**14,698**
Expenditures:			
Personnel			
Contractual		0	14,698
Commodities			
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**14,698**
Unencumbered Cash Balance Dec 31	4,698	9,698	0
2023/2024/2025 Budget Authority Amount:	0	0	14,698

Kiowa County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Bio-Terrorism Grant		(2) Fund Name: Building		(3) Fund Name: Clerk's Technology		(4) Fund Name: Treasurer's Technology		(5) Fund Name: COVID-19 Grant		
Unencumbered Cash Balance Jan 1	27,028	Unencumbered Cash Balance Jan 1	814,572	Unencumbered Cash Balance Jan 1	5,824	Unencumbered Cash Balance Jan 1	9,287	Unencumbered Cash Balance Jan 1	480,740	Total 1,337,451
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	9,249	Intergovernmental		Licenses and fees	1,062	Licenses and fees	1,062	Intergovernmental		
Use of money		Transfers in	100,000					Use of money		
Total Receipts	9,249	Total Receipts	100,000	Total Receipts	1,062	Total Receipts	1,062	Total Receipts	0	111,373
Resources Available:	36,277	Resources Available:	914,572	Resources Available:	6,886	Resources Available:	10,349	Resources Available:	480,740	1,448,824
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Contractual		Contractual		Capital Outlay		Contractual		
Commodities	4,200	Commodities								
		Captial Outlay	192,999							
Total Expenditures	4,200	Total Expenditures	192,999	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	197,199
Cash Balance Dec 31	32,077	Cash Balance Dec 31	721,573	Cash Balance Dec 31	6,886	Cash Balance Dec 31	10,349	Cash Balance Dec 31	480,740	1,251,625 **
										1,251,625 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Family Planning Grant		(3) Fund Name: Health Insurance		(4) Fund Name: Hospital USDA Bond Reserve		(5) Fund Name: Landfill Closure		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,004,170	Cash Balance Jan 1	14,320	Cash Balance Jan 1	1,446,490	Cash Balance Jan 1	116,906	Cash Balance Jan 1	777,992	3,359,878
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers in	48,000	Intergovernmental	8,354	Premiums	687,970	Use of money	896	Transfers in	30,000	
Transfers in	20,881			Use of money	13,111			Other	3,643	
Transfers in	10,000									
Total Receipts	78,881	Total Receipts	8,354	Total Receipts	701,081	Total Receipts	896	Total Receipts	33,643	822,855
Resources Available:	1,083,051	Resources Available:	22,674	Resources Available:	2,147,571	Resources Available:	117,802	Resources Available:	811,635	4,182,733
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual				Claims paid	747,887	Transfers out	117,802	Contractual		
Commodities										
Capital Outlay	160,683									
Total Expenditures	160,683	Total Expenditures	0	Total Expenditures	747,887	Total Expenditures	117,802	Total Expenditures	0	1,026,372
Cash Balance Dec 31	922,368	Cash Balance Dec 31	22,674	Cash Balance Dec 31	1,399,684	Cash Balance Dec 31	0	Cash Balance Dec 31	811,635	3,156,361 **
										3,156,361 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle Operating		Oil & Gas Valuation Depletion Trust		Prosecuting Attorneys' Training		Prosecutors' Trust		ROD Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,698	Cash Balance Jan 1	253,346	Cash Balance Jan 1	8,170	Cash Balance Jan 1	47,009	Cash Balance Jan 1	44,552	373,775
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	27,103			Licenses and fees	1,602	Licenses and fees		Licenses and fees	4,248	
						Other				
Total Receipts	27,103	Total Receipts	0	Total Receipts	1,602	Total Receipts	0	Total Receipts	4,248	32,953
Resources Available:	47,801	Resources Available:	253,346	Resources Available:	9,772	Resources Available:	47,009	Resources Available:	48,800	406,728
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	4,848	Contractual		Contractual	1,016			Capital Outlay	8,389	
Commodities	1,680	Capital Outlay		Commodities						
Transfers out	20,698									
Total Expenditures	27,226	Total Expenditures	0	Total Expenditures	1,016	Total Expenditures	0	Total Expenditures	8,389	36,631
Cash Balance Dec 31	20,575	Cash Balance Dec 31	253,346	Cash Balance Dec 31	8,756	Cash Balance Dec 31	47,009	Cash Balance Dec 31	40,411	370,097 **
										370,097 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Sheriff Donations		(2) Fund Name: Special Road Machinery & Equipment		(3) Fund Name: Special Law Enforcement Trust		(4) Fund Name: Women, Infants & Children Grant		(5) Fund Name: Worthless Check		
Unencumbered Cash Balance Jan 1	948	Unencumbered Cash Balance Jan 1	323,465	Unencumbered Cash Balance Jan 1	55,867	Unencumbered Cash Balance Jan 1	32,674	Unencumbered Cash Balance Jan 1	602	Total 413,556
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	100	Transfer in		Other	730	Intergovernmental	203,491	Transfer in		
						Other				
Total Receipts	100	Total Receipts	0	Total Receipts	730	Total Receipts	203,491	Total Receipts	0	204,321
Resources Available:	1,048	Resources Available:	323,465	Resources Available:	56,597	Resources Available:	236,165	Resources Available:	602	617,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	505	Capital Outlay	298,659	Contractual		Commodities	197,993			
				Commodities	25,387					
Total Expenditures	505	Total Expenditures	298,659	Total Expenditures	25,387	Total Expenditures	197,993	Total Expenditures	0	522,544
Cash Balance Dec 31	543	Cash Balance Dec 31	24,806	Cash Balance Dec 31	31,210	Cash Balance Dec 31	38,172	Cash Balance Dec 31	602	**95,333** **
										95,333 **

**Note: These two block figures should agree.

Kiowa County Rural Fire District 2025
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	72,285	80,215	200,897
Receipts:			
Ad Valorem Tax	152,611	216,030	xxxxxxxxxxxxxxxxx
Delinquent Tax	626		
Motor Vehicle Tax	5,240	3,528	5,317
Recreational Vehicle Tax		63	87
16/20 M Vehicle Tax		892	1,018
Commercial Vehicle Tax		439	701
Watercraft Tax		17	22
Intergovernmental			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,084	-1,692
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**158,477**	**219,885**	**5,453**
Resources Available:	**230,762**	**300,100**	**206,350**
Expenditures:			
Personnel	38,290	47,000	47,000
Health Insurance			
Benefits and Payroll Taxes	4,115		
Contractual	44,433	13,000	33,000
Commodities	43,851	25,000	40,000
Capital Outlay	19,858	14,203	254,203
Transfer to Equipment Reserve			25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,547**	**99,203**	**399,203**
Unencumbered Cash Balance Dec 31	80,215	200,897	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	224,203	249,203	399,203
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	399,203
		Tax Required	192,853
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	192,853

Kiowa County

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kiowa County
will meet on August 30, 2024, at 9:00 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 and Revenue Neutral Rate.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,630,780	18.956	2,893,178	18.530	3,344,191	1,658,828	19.641
Bond & Interest	1,450,784						
Road & Bridge	1,882,120	16.548	2,442,743	17.891	2,530,370	1,423,421	16.854
Ambulance	185,518	2.082	210,500	2.104	215,500	192,347	2.277
Appraiser	286,499	2.570	336,930	2.857	389,104	357,575	4.234
County Health	439,189	2.146	440,309	2.223	465,744	354,979	4.203
Noxious Weed	212,280	2.110	247,079	2.491	255,500	177,749	2.105
Sheriff	1,760,226	15.854	1,805,210	16.263	1,969,824	1,810,851	21.441
Solid Waste	243,262	2.325	294,054	3.061	305,000	217,375	2.574
Special Road & Bridge	1,080,736	12.364	1,141,100	12.224	2,068,500	964,580	11.421
Emergency 911	71,344		28,727		216,781		
Fight Addiction					14,698		
Non-Budgeted Funds-A	197,199						
Non-Budgeted Funds-B	1,026,372						
Non-Budgeted Funds-C	36,631						
Non-Budgeted Funds-D	522,544						
Totals	12,025,484	74.955	9,839,830	77.644	11,775,212	7,157,705	84.750
						Revenue Neutral Rate **	*82.246*
Less: Transfers	347,394		280,000		160,000		
Net Expenditure	11,678,090		9,559,830		11,615,212		
Total Tax Levied	6,930,012		6,945,274		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	92,461,566		89,456,613		84,455,922		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	1,452,729	1,399,238	0
Other	0	0	0
Lease Pur. Princ.	1,628,500	1,636,255	1,334,074
Total	3,081,229	3,035,493	1,334,074

*Tax rates are expressed in mills

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated
Rural Fire District	150,547	1.896	99,203	2.768	399,203	192,853	2.658
						*Revenue Neutral Rate***	*2.979*
Total Tax Levied	150,547		216,030		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	81,279,333		78,056,044		72,551,004		

Kristi Cooper
County Clerk

Kiowa County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,642,658	19.450	16,170
Bond & Interest			0
Road & Bridge	1,409,546	16.690	13,875
Ambulance	190,472	2.255	1,875
Appraiser	354,089	4.193	3,486
County Health	351,519	4.162	3,460
Noxious Weed	176,016	2.084	1,733
Sheriff	1,793,199	21.232	17,652
Solid Waste	215,256	2.549	2,119
Special Road & Bridge	955,177	11.310	9,403
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	7,087,932	83.925	69,773

2024 July 1 Valuation: 84,455,922

Valuation Factor: 84,455.922

Neighborhood Revitalization Subj to Rebate: 831,375

Neighborhood Revitalization factor: 831.375

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2024-11

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

WHEREAS, the Revenue Neutral Rate for the County of Kiowa was calculated as 82.246 mills by the Kiowa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Kiowa, 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:

The County of Kiowa shall levy a property tax rate exceeding the Revenue Neutral Rate of 82.246 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 30th day of August, 2024, and SIGNED by the Governing Body.

John Bacon

David White

Bart Loma

Attested:

Kristi Cooper

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 30, 2024

Resolution No. 2024-11

Governing Body Member	Yes	No	No Vote
Bert Lowery	X		
John Bertram	X		
David White	X		
TOTAL	3		

Certified: Kristi Cooper

Notice of Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 84.750. The date of our hearing is August 30, 2024, at 9:00 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 on or before August 25, 2024.

WITNESS my hand and official seal on July 15, 2024.

Kristi Cooper
Clerk or Officer of Governing Body

THE GOVERNING BODY OF KIOWA COUNTY, KANSAS, FIRE DISTRICT NO. 1 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 _____. The date of our hearing is August 30, 2024, at 9:00 AM and will be held at the Kiowa County Courthouse in Greensburg, Kansas.

X 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 15th, 2024.

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

Subject: Notice of Budge Hearing

ONE Insertions: July 18, 2024,

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

Signature Paul W Kendall

State of Kansas, County of Kiowa

Sworn to and subscribed before me this

30 day of August, 2024

Etta Lere DuCharme Notary Public

NOTARY PUBLIC - State of Kansas
ETTA LERE DuCHARME
My Appt. Exp. 06/28/2028

Commission Expires 06/28/2028

Cost of Insertions: July 18,. 2024 $75.00

TOTAL: $75.00

e Merchant's Directory
July 18, 2024

State of Kansas
County

Kiowa County

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kiowa County
will meet on August 30, 2024, at 9:00 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 and Revenue Neutral Rate.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,630,780	18.956	2,893,178	18.530	3,344,191	1,658,828	19.641
Bond & Interest	1,450,784						
Road & Bridge	1,882,120	16.548	2,442,743	17.891	2,530,370	1,423,421	16.854
Ambulance	185,518	2.082	210,500	2.104	215,500	192,347	2.277
Appraiser	286,499	2.570	336,930	2.857	389,104	357,575	4.234
County Health	439,189	2.146	440,309	2.223	465,744	354,979	4.203
Noxious Weed	212,260	2.110	247,079	2.491	255,500	177,749	2.105
Sheriff	1,760,226	15.854	1,805,210	16.263	1,969,824	1,810,851	21.441
Solid Waste	243,262	2.325	294,054	3.061	305,000	217,375	2.574
Special Road & Bridge	1,080,736	12.364	1,141,100	12.224	2,068,500	964,580	11.421
Emergency 911	71,344		28,727		216,781		
Fight Addiction					14,698		
Non-Budgeted Funds-A	197,199						
Non-Budgeted Funds-B	1,026,372						
Non-Budgeted Funds-C	36,631						
Non-Budgeted Funds-D	522,544						
Totals	12,025,484	74.955	9,839,830	77.644	11,775,212	7,157,705	84.750
						Revenue Neutral Rate **	82.246
Less: Transfers	347,394		280,000		160,000		
Net Expenditure	11,678,090		9,559,830		11,615,212		
Total Tax Levied	6,930,012		6,945,274		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	92,461,566		89,456,613		84,455,922		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	1,452,729	1,399,238	0
Other	0	0	0
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Assessed Valuation	81,279,333		78,056,044		72,551,004		

Kristi Cooper
County Clerk