CERTIFICATE

State of Kansas
County

To the Clerk of Kingman County, State of Kansas
We, the undersigned, officers of
Kingman County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	6,033,127	3,218,646	✓ 27.384
Debt Service	10-113	7	1,064,160	277,447	✓ 2.360
Road & Bridge	68-5,101	8	1,978,750	1,287,116	✓ 10.951
Special Bridge	68-1135	9	274,000	239,359	✓ 2.036
Public Health	65-204	9	345,120	140,806	✓ 1.198
Activity Center for Maintena		10	131,000	69,341	✓ 0.590
Extension Council	2-610	10			
County Appraiser	19-436	11	197,725	166,540	✓ 1.417
Noxious Weed	2-1318	11	158,775	45,775	✓ 0.389
Council on Aging	12-1680	12			
Mental Health	19-4004	12			
Intellectual Disability	19-4004	13			
Ambulance	65-6113	13	365,635	343,393	✓ 2.922
Employee Benefits	12-12, 102	14	2,549,300	1,965,523	✓ 16.722
Special Parks and Recreation		15	2,998		
Special Alcohol and Drug Program		15	52,505		
Emergency Telephone Services (911)		16	123,615		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		xxxxxx	13,276,710	7,753,946	65.969
Budget Hearing Notice		21			
Combined Rate and Budget Hearing		22			
RNR Hearing Notice		23			
Neighborhood Revitalization		24			

County Clerk's Use Only
118434960 - TIF 896607 = 117538353
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 61.510

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

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

Attest: August 22 2022
Carol D Nobbe
County Clerk

Governing Body

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

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,735,873	263,937	4,242	15,611	17,125	1,029
Debt Service	283,798	27,379	440	1,619	1,776	107
Road & Bridge	1,435,147	138,453	2,225	8,189	8,983	540
Special Bridge	54,511	5,259	84	311	341	21
Public Health	69,649	6,719	108	397	436	26
Activity Center for Maintenance	53,214	5,134	82	304	333	20
Extension Council						
County Appraiser	147,964	14,275	229	844	926	56
Noxious Weed	54,374	5,246	84	310	340	20
Council on Aging						
Mental Health						
Intellectual Disability						
Ambulance	294,847	28,445	457	1,682	1,845	111
Employee Benefits	2,095,636	202,172	3,248	11,957	13,117	788
TOTAL	**7,225,013**	**697,019**	**11,199**	**41,224**	**45,222**	**2,718**

County Treas Motor Vehicle Estimate 697,019

County Treas Recreational Vehicle Estimate 11,199

County Treas 16/20M Vehicle Estimate 41,224

County Treas Commercial Vehicle Tax Estimate 45,222

County Treas Watercraft Tax Estimate 2,718

Motor Vehicle Factor 0.09647

Recreational Vehicle Factor 0.00155

16/20M Vehicle Factor 0.00571

Commercial Vehicle Factor 0.00626

Watercraft Factor 0.00038

State of Kansas
County

Kingman County

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Equipment Reserve Fund	13,000	144,500	45,000	K.S.A 19-119
General Fund	Employee Benefit Fund	300,000	-	-	Commission Approved
General Fund	Capital Improvement Reserve Fund	1,800,000	1,315,500	807,500	K.S.A 19-120
Road & Bridge Fund	Special Highway Improvement Fund	220,012	-	-	K.S.A 68-590
Road & Bridge Fund	Special Machinery Fund	73,338	-	-	K.S.A. 68-141 g
Activity Center Maintenance Fund	Activity Center Roof Replacement Fund	10,000	-	-	Commission Approved
County Appraiser Fund	Capital Equipment Reserve Fund	1,625	1,625	1,625	K.S.A. 19-120
Special Motor Vehicle Fund	General Fund	4,915	-	-	K.S.A. 8-145
General Fund	Debt Service Fund	-	84,500	752,500	Commission Approved
General Fund	Solid Waste	-	-	85,000	Commission Approved
Extension Council Fund	General Fund	333	-	-	Commission Approved
Mental Health Fund	General Fund	111	-	-	Commission Approved
Council on Aging Fund	General Fund	282	-	-	Commission Approved
Intellectual Disability Fund	General Fund	109	-	-	Commission Approved
Bond IssuanceFund	Debt Service Fund	2,355	-	-	Commission Approved
	Total	**2,426,080**	**1,546,125**	**1,691,625**	
	Adjustments*				
	Adjusted Totals	**2,426,080**	**1,546,125**	**1,691,625**	

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

State of Kansas
County
2023

Kingman County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015	4/30/2015	10/1/2030	2-2.55%	1,765,000	1,180,000	4/1 & 10/1	10/1	23,503	105,000	21,403	110,000
Series 2016	12/8/2016	10/1/2036	2-3.10%	2,500,000	2,240,000	4/1 & 10/1	10/1	57,558	115,000	55,258	120,000
Series 2021	5/4/2021	10/1/2027	1.50%	4,000,000	0	4/1 & 10/1	10/1	84,500	0	60,000	0
Total G.O. Bonds					**3,420,000**			**165,561**	**220,000**	**136,661**	**230,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,420,000**			**165,561**	**220,000**	**136,661**	**230,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
2011 JD Dozer	3/6/2017	48	2.65	132,500	0	0	0
4 - 2019 Ford Explorer	11/19/2018	36	3.75	104,476	0	0	0
3 - 2020 Ford Explorer	3/23/2020	36	2.65	92,295	39,388	32,076	7,312
				Totals	**39,388**	**32,076**	**7,312**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,527,857	1,596,458	684,908
Receipts:			
Ad Valorem Tax	2,651,644	2,645,863	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	39,267	0	0
Motor Vehicle Tax	290,054	261,434	263,937
Recreational Vehicle Tax	0	3,943	4,242
16/20M Vehicle Tax	0	16,591	15,611
Commercial Vehicle Tax	0	15,591	17,125
Watercraft Tax	0	725	1,029
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	11,260	10,000	10,000
Federal Aid	30,712	0	0
Construction Fees	24,200	0	0
County Officers' Fees	114,109	60,000	60,000
Attorney and Docket Fees	20,463	20,000	20,000
Solid Waste Disposal Fees	110,807	50,000	50,000
Interest on Investments	35,325	10,000	10,000
Interest on Delinquent Taxes	50,995	20,000	20,000
Reimbursed Expenses	495,828	150,000	150,000
Flat Ridge Pilot Fees	366,603	310,000	330,000
BP Pilot Fees	800,000	800,000	800,000
AEP Pilot Fees	1,000,000	300,000	430,000
Zoning Fees	4,170	0	0
Transfers In	5,750	0	0
Transfer In - Solid Waste	0	200,000	85,000
Budget Credit	-1,345,828		
Neighborhood Revitalization Rebate	-141,778	-137,239	-137,371
Miscellaneous	55,833	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,619,414**	**4,736,908**	**2,129,573**
Resources Available:	**6,147,271**	**6,333,366**	**2,814,481**

Kingman County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	6,147,271	6,333,366	2,814,481
Expenditures:			
County Commission	72,778	73,200	76,600
County Clerk	129,170	135,513	145,245
County Treasurer	145,133	162,818	162,900
County Attorney	169,529	176,627	183,650
Register of Deeds	131,349	142,560	153,000
Sheriff	1,282,714	1,461,250	1,591,250
Courthouse General	510,883	613,700	636,700
Unified Court	103,298	135,000	135,000
County Coroner	7,914	10,000	10,000
Conservation District	25,000	30,000	30,000
Fair	11,500	11,500	11,500
Core Circles	10,000	10,000	10,000
Payments to Agencies	4,434	0	0
Victim Wellness (Sexual Assault)	0	2,000	0
Human Resources	79,329	86,270	89,000
Emergency Management	53,503	61,610	67,364
Election	46,273	82,700	88,060
Economic Development	20,045	36,000	39,165
Solid Waste	128,635	133,900	133,900
County Counselor	81,963	125,000	73,750
Student Loan Repayment Program	20,002	25,000	25,000
Council on Aging	156,201	158,287	156,020
Kingman County Historical Museum	0	0	0
Intellectual Disability	60,525	60,525	60,525
Extension Council	156,498	156,498	156,498
Mental Health	63,000	63,000	63,000
Façade Program	15,977	0	0
Dilapidated Housing	750	0	0
Windfarm Haul Route	265,170	0	0
Refunds	268	0	0
Kingman County Carnival	10,000	0	0
Township Construction Fees	21,800	0	0
Transfer to Capital Improvement Reserve	1,800,000	1,315,500	807,500
Transfer to Equipment Reserve	13,000	95,500	0
Transfer to Employee Benefit	300,000	0	0
Transfer to Solid Waste	0	200,000	85,000
Transfer to Debt Service	0	84,500	752,500
Contingency	0	0	290,000
Subtotal	**5,896,641**	**5,648,458**	**6,033,127**
Budget Credit	-1,345,828	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,550,813**	**5,648,458**	**6,033,127**
Unencumbered Cash Balance Dec 31	1,596,458	684,908	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	4,830,120	5,648,458	6,033,127
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,033,127
		Tax Required	3,218,646
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,218,646

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commission			
Personal Services	63,530	65,000	68,250
Contractual	9,188	5,950	6,350
Commodities	60	500	250
Capital Outlay	0	1,750	1,750
Total	72,778	73,200	76,600
County Clerk			
Personal Services	123,605	126,613	132,945
Contractual	3,230	4,900	7,800
Commodities	2,335	3,200	4,000
Capital Outlay	0	800	500
Total	129,170	135,513	145,245
County Treasurer			
Personal Services	118,702	120,518	119,000
Contractual	23,171	38,550	39,650
Commodities	3,260	3,250	3,750
Capital Outlay	0	500	500
Total	145,133	162,818	162,900
County Attorney			
Personal Services	149,535	153,677	160,700
Contractual	17,810	18,950	18,950
Commodities	2,184	3,000	3,000
Capital Outlay	0	1,000	1,000
Total	169,529	176,627	183,650
Register of Deeds			
Personal Services	118,737	128,060	138,500
Contractual	4,519	6,500	6,500
Commodities	1,474	4,500	5,000
Capital Outlay	6,619	3,500	3,000
Total	131,349	142,560	153,000
Sheriff			
Personal Services	1,027,593	1,080,000	1,212,500
Contractual	203,167	296,450	281,450
Commodities	51,329	47,800	57,800
Capital Outlay	625	37,000	39,500
Total	1,282,714	1,461,250	1,591,250
Courthouse General			
Personal Services	88,132	103,000	82,500
Contractual	399,884	433,700	474,000
Commodities	17,451	18,500	20,200
Transfer to Equipment Reserve	0	45,000	45,000
Capital Outlay	5,416	13,500	15,000
Total	510,883	613,700	636,700
Unified Court			
Contractual	100,364	123,200	124,900
Commodities	2,934	5,100	3,600
Capital Outlay	0	6,700	6,500
Total	103,298	135,000	135,000
Total - Page 6b	**2,544,854**	**2,900,668**	**3,084,345**

Kingman County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Coroner			
Appropriations	7,914	10,000	10,000
Total	7,914	10,000	10,000
Conservation District			
Appropriations	25,000	30,000	30,000
Total	25,000	30,000	30,000
Fair			
Appropriations	11,500	11,500	11,500
Total	11,500	11,500	11,500
Core Circles			
Appropriations	10,000	10,000	10,000
Total	10,000	10,000	10,000
Payments to Agencies			
Appropriations	4,434	0	0
Total	4,434	0	0
Victim Wellness (Sexual Assault)			
Appropriations	0	2,000	0
Total	0	2,000	0
Human Resources			
Personal Services	70,459	72,270	75,000
Contractual Services	8,399	11,300	11,300
Commodities	471	1,200	1,200
Capital Outlay	0	1,500	1,500
Total	79,329	86,270	89,000
Emergency Management			
Personal Services	47,381	48,585	51,000
Contractual Services	3,767	5,925	12,359
Commodities	2,215	3,100	4,005
Capital Outlay	140	0	0
Transfer to Equipment Reserve	0	4,000	0
Total	53,503	61,610	67,364
Total - Page 6c	**191,680**	**211,380**	**217,864**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Election			
Personal Services	13,106	10,000	15,000
Contractual Services	15,558	34,000	32,560
Commodities	1,703	5,000	5,000
Capital Outlay	15,906	33,700	35,500
Transfer to Equipment Reserve	0	0	0
Total	46,273	82,700	88,060
Economic Development			
Appropriations	20,045	36,000	39,165
Total	20,045	36,000	39,165
Solid Waste			
Appropriations	128,635	133,900	133,900
Total	128,635	133,900	133,900
County Counselor			
Personal Services	0	0	73,500
Contractual Services	81,963	125,000	250
Commodities	0	0	0
Capital Outlay	0	0	0
Total	81,963	125,000	73,750
Student Loan Repayment Program			
Appropriations	20,002	25,000	25,000
Total	20,002	25,000	25,000
Council on Aging			
Appropriations	156,201	158,287	156,020
Total	156,201	158,287	156,020
Kingman County Historical Museum			
Appropriations	0	0	0
Total	0	0	0
Intellectual Disability			
Appropriations	60,525	60,525	60,525
Total	60,525	60,525	60,525
Total - Page 6d	**513,644**	**621,412**	**576,420**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Extension Council			
Appropriations	156,498	156,498	156,498
Total	156,498	156,498	156,498
Mental Health			
Appropriations	63,000	63,000	63,000
Total	63,000	63,000	63,000
Façade Program			
Appropriations	15,977	0	0
Total	15,977	0	0
Dilapidated Housing			
Appropriations	750	0	0
Total	750	0	0
Windfarm Haul Route			
Appropriations	265,170	0	0
Total	265,170	0	0
Refunds			
Appropriations	268	0	0
Total	268	0	0
Kingman County Carnival			
Appropriations	10,000	0	0
Total	10,000	0	0
Township Construction Fees			
Appropriations	21,800		
Total	21,800	0	0
Transfer to Capital Improvement Reserve	1,800,000	1,315,500	807,500
Total	1,800,000	1,315,500	807,500
Total - Page6e	**2,333,463**	**1,534,998**	**1,026,998**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Transfer to Equipment Reserve	13,000	95,500	0
Total	13,000	95,500	0
Transfer to Employee Benefit	300,000	0	0
Total	300,000	0	0
Transfer to Solid Waste	0	200,000	85,000
Total	0	200,000	85,000
Transfer to Debt Service	0	84,500	752,500
Total	0	84,500	752,500
Contingency	0	0	290,000
Total	0	0	290,000
Total - Page 6f	313,000	380,000	1,127,500
Total - Page 6b	2,544,854	2,900,668	3,084,345
Total - Page 6c	191,680	211,380	217,864
Total - Page 6d	513,644	621,412	576,420
Total - Page 6e	2,333,463	1,534,998	1,026,998
Total Detail Expenditures**	**5,896,641**	**5,648,458**	**6,033,127**

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

Kingman County

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,529	26,393	14,733
Receipts:			
Ad Valorem Tax	303,787	274,461	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,518	0	0
Motor Vehicle Tax	33,007	29,954	27,379
Recreational Vehicle Tax	0	452	440
16/20M Vehicle Tax	0	1,901	1,619
Commercial Vehicle Tax	0	1,786	1,776
Watercraft Tax	0	83	107
Bond Proceeds	5,000	0	0
Transfer in from General Fund	0	84,500	752,500
Transfer in from Bond Issuance Fund	2,355	0	0
Neighborhood Revitalization Rebate	-16,243	-14,236	-11,841
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**332,424**	**378,901**	**771,980**
Resources Available:	**336,953**	**405,294**	**786,713**
Expenditures:			
Bond Principal	225,000	220,000	230,000
Bond Interest and Fees	85,560	165,561	136,660
Reserves for Debt Retirement	0	5,000	692,500
Cash Basis Reserve (2023 column)	0	0	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	**310,560**	**390,561**	**1,064,160**
Unencumbered Cash Balance Dec 31	26,393	14,733	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	320,560	390,561	1,064,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,064,160
		Tax Required	277,447
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	277,447

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	106,087	200,004	117,346
Receipts:			
Ad Valorem Tax	1,399,837	1,387,931	xxxxxxxxxxxxxxxxxx
Delinquent Tax	21,235	0	0
Motor Vehicle Tax	148,906	138,011	138,453
Recreational Vehicle Tax	0	2,082	2,225
16/20M Vehicle Tax	0	8,758	8,189
Commercial Vehicle Tax	0	8,231	8,983
Watercraft Tax	0	382	540
Special City & County Highway	386,810	429,188	470,832
Reimbursements	19,499	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-74,843	-71,991	-54,934
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,901,444**	**1,902,592**	**574,288**
Resources Available:	**2,007,531**	**2,102,596**	**691,634**

Kingman County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	2,007,531	2,102,596	691,634
Expenditures:			
Personal Services	457,077	575,000	560,000
Contractual Services	551,317	557,150	557,150
Commodities	499,513	788,100	826,600
Capital Outlay	6,270	65,000	35,000
Transfer to Special Highway Improvement	220,012	0	0
Transfer to Special Machinery Fund	73,338	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,807,527**	**1,985,250**	**1,978,750**
Unencumbered Cash Balance Dec 31	200,004	117,346	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,862,912	1,985,250	1,978,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,978,750
		Tax Required	1,287,116
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,287,116

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	195,661	221,538	38,841
Receipts:			
Ad Valorem Tax	367,368	52,718	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,496	0	0
Motor Vehicle Tax	41,453	36,215	5,259
Recreational Vehicle Tax	0	546	84
16/20 M Vehicle Tax	0	2,298	311
Commercial Vehicle Tax	0	2,160	341
Watercraft Tax	0	100	21
Cancelled Encumbrance	13,750		
Neighborhood Revitalization Rebate	-19,642	-2,734	-10,216
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**408,425**	**91,303**	**-4,200**
Resources Available:	**604,086**	**312,841**	**34,641**
Expenditures:			
Personal Services	69,920	0	0
Contractual Services	264,992	50,000	50,000
Commodities	47,636	39,000	39,000
Capital Outlay	0	185,000	185,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**382,548**	**274,000**	**274,000**
Unencumbered Cash Balance Dec 31	221,538	38,841	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	389,000	274,000	274,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	274,000
		Tax Required	239,359
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	239,359

Adopted Budget **Public Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	306,508	313,367	135,638
Receipts:			
Ad Valorem Tax	109,262	67,358	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,819	0	0
Motor Vehicle Tax	21,198	10,772	6,719
Recreational Vehicle Tax	0	162	108
16/20 M Vehicle Tax	0	684	397
Commercial Vehicle Tax	0	642	436
Watercraft Tax	0	30	26
Federal Aid	78,985	30,000	30,000
State Aid	14,230	2,000	2,000
Charges for Services	63,017	35,000	35,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,841	-3,494	-6,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**283,670**	**143,154**	**68,676**
Resources Available:	**590,178**	**456,521**	**204,314**
Expenditures:			
Personal Services	216,308	223,000	211,920
Contractual Services	37,622	62,450	64,300
Commodities	22,881	35,433	68,900
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**276,811**	**320,883**	**345,120**
Unencumbered Cash Balance Dec 31	313,367	135,638	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	317,276	320,883	345,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	345,120
		Tax Required	140,806
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	140,806

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Activity Center for Maintenance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,811	64,859	28,745
Receipts:			
Ad Valorem Tax	80,803	51,463	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,183	0	0
Motor Vehicle Tax	9,099	7,969	5,134
Recreational Vehicle Tax	0	120	82
16/20 M Vehicle Tax	0	506	304
Commercial Vehicle Tax	0	475	333
Watercraft Tax	0	22	20
Charges for Services	47,210	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,320	-2,669	-2,959
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,975**	**87,886**	**32,914**
Resources Available:	**184,786**	**152,745**	**61,659**
Expenditures:			
Personal Services	51,693	54,000	54,000
Contractual Services	36,990	45,000	51,500
Commodities	18,994	15,000	15,500
Capital Outlay	2,250	10,000	10,000
Transfer to Activity Center Roof Replacement	10,000	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**119,927**	**124,000**	**131,000**
Unencumbered Cash Balance Dec 31	64,859	28,745	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	129,000	124,000	131,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	131,000
		Tax Required	69,341
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	69,341

Adopted Budget **Extension Council**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	333	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**333**	**0**	**0**
Resources Available:	**333**	**0**	**0**
Expenditures:			
Expenditures to Close Out Fund	333	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**333**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Appraiser**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	44,089	56,869	21,963
Receipts:			
Ad Valorem Tax	173,224	143,096	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,531	0	
Motor Vehicle Tax	17,827	17,078	14,275
Recreational Vehicle Tax	0	258	229
16/20 M Vehicle Tax	0	1,084	844
Commercial Vehicle Tax	0	1,019	926
Watercraft Tax	0	47	56
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9,262	-7,422	-7,108
Miscellaneous	7,041	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**191,361**	**155,160**	**9,222**
Resources Available:	**235,450**	**212,029**	**31,185**
Expenditures:			
Personal Services	118,353	121,341	128,000
Capital Outlay	1,702	500	500
Contractual Services	55,385	63,550	63,550
Commodities	1,516	3,050	4,050
Transfer to Capital Equipment Reserve	1,625	1,625	1,625
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**178,581**	**190,066**	**197,725**
Unencumbered Cash Balance Dec 31	56,869	21,963	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	188,938	190,066	197,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	197,725
		Tax Required	166,540
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	166,540

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	116,515	116,227	58,954
Receipts:			
Ad Valorem Tax	30,252	52,585	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,159	0	0
Motor Vehicle Tax	10,133	2,980	5,246
Recreational Vehicle Tax	0	45	84
16/20 M Vehicle Tax	0	189	310
Commercial Vehicle Tax	0	178	340
Watercraft Tax	0	8	20
Sales of Chemicals	50,543	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,617	-2,728	-1,954
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**90,470**	**103,257**	**54,046**
Resources Available:	**206,985**	**219,484**	**113,000**
Expenditures:			
Personal Services	42,816	56,380	43,000
Contractual Services	11,061	19,400	22,875
Commodities	36,595	84,050	92,000
Capital Outlay	286	700	900
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**90,758**	**160,530**	**158,775**
Unencumbered Cash Balance Dec 31	116,227	58,954	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	148,192	160,530	158,775
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,775
		Tax Required	45,775
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	45,775

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	282	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**282**	**0**	**0**
Resources Available:	**282**	**0**	**0**
Expenditures:			
Expense to Close Fund	282	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**282**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	7,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Mental Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	111	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**111**	**0**	**0**
Resources Available:	**111**	**0**	**0**
Expenditures:			
Expense to Close Out Fund	111	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**111**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	109	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**109**	**0**	**0**
Resources Available:	**109**	**0**	**0**
Expenditures:			
Expense to Close Out Fund	109	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**109**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Ambulance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,563	14,409	4,358
Receipts:			
Ad Valorem Tax	254,224	285,147	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,810	0	
Motor Vehicle Tax	28,405	25,060	28,445
Recreational Vehicle Tax	0	378	457
16/20 M Vehicle Tax	0	1,590	1,682
Commercial Vehicle Tax	0	1,495	1,845
Watercraft Tax	0	69	111
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-13,593	-14,790	-14,656
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**272,846**	**298,949**	**17,884**
Resources Available:	**277,409**	**313,358**	**22,242**
Expenditures:			
Norwich Service	36,000	56,000	56,000
City of Kingman Service	227,000	247,000	293,635
Cunningham Service	0	0	10,000
Cash Reserves	0	6,000	6,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**263,000**	**309,000**	**365,635**
Unencumbered Cash Balance Dec 31	14,409	4,358	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	269,000	309,000	365,635
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	365,635
		Tax Required	343,393
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	343,393

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	684,423	749,601	436,383
Receipts:			
Ad Valorem Tax	1,708,926	2,026,690	xxxxxxxxxxxxxxxxx
Delinquent Tax	30,559	0	
Motor Vehicle Tax	226,958	168,470	202,172
Recreational Vehicle Tax	0	2,541	3,248
16/20 M Vehicle Tax	0	10,691	11,957
Commercial Vehicle Tax	0	10,047	13,117
Watercraft Tax	0	466	788
Transfer In from General Fund	300,000	0	0
Neighborhood Revitalization Rebate	-91,364	-105,123	-83,888
Miscellaneous	6,013	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**2,181,092**	**2,113,782**	**147,394**
Resources Available:	**2,865,515**	**2,863,383**	**583,777**
Expenditures:			
Health Insurance	1,498,708	1,705,000	1,800,300
Other Insurance	61,148	75,000	75,000
Social Security	223,611	252,000	264,000
Retirement	279,313	310,000	325,000
Workmen's Compensation	49,841	70,000	70,000
Unemployment Tax	3,293	15,000	15,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	**2,115,914**	**2,427,000**	**2,549,300**
Unencumbered Cash Balance Dec 31	749,601	436,383	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,512,550	2,427,000	2,549,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,549,300
		Tax Required	1,965,523
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,965,523

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,998	2,998	2,998
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,998**	**2,998**	**2,998**
Expenditures:			
Appropriations	0	0	2,998
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**2,998**
Unencumbered Cash Balance Dec 31	2,998	2,998	0
2021/2022/2023 Budget Authority Amount	2,998	2,998	2,998

Adopted Budget

Special Alcohol and Drug Program	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,634	38,286	44,620
Receipts:			
Local Alcohol Liquor Tax	7,652	6,334	7,885
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,652**	**6,334**	**7,885**
Resources Available:	**38,286**	**44,620**	**52,505**
Expenditures:			
Appropriations	0	0	52,505
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**52,505**
Unencumbered Cash Balance Dec 31	38,286	44,620	0
2021/2022/2023 Budget Authority Amount	34,449	43,254	52,505

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Services (911)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	73,776	79,615	58,615
Receipts:			
911 Telephone Tax	68,277	65,000	68,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,277**	**65,000**	**68,000**
Resources Available:	**142,053**	**144,615**	**126,615**
Expenditures:			
Contractual Services	61,761	85,000	98,900
Commodities	0	1,000	2,400
Capital Outlay	677	0	22,315
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**62,438**	**86,000**	**123,615**
Unencumbered Cash Balance Dec 31	79,615	58,615	3,000
2021/2022/2023 Budget Authority Amount:	119,415	116,026	123,615

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Special Machiney		(2) Fund Name: Special Highway Impr.		(3) Fund Name: Register of Deeds Tech		(4) Fund Name: County Clerk Tech		(5) Fund Name: County Treasurer Tech		
Unencumbered Cash Balance Jan 1	74,479	Unencumbered Cash Balance Jan 1	579,887	Unencumbered Cash Balance Jan 1	79,642	Unencumbered Cash Balance Jan 1	11,072	Unencumbered Cash Balance Jan 1	9,093	754,173
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	73,338	Transfers In	######	Technology Fees	14,535	Technology Fees	3,635	Technology Fees	3,635	
				Interest Income	381					
Total Receipts	73,338	Total Receipts	220,012	Total Receipts	14,916	Total Receipts	3,635	Total Receipts	3,635	315,536
Resources Available:	147,817	Resources Available:	799,899	Resources Available:	94,558	Resources Available:	14,707	Resources Available:	12,728	1,069,709
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	29,765	Capital Outlay	######	Contractual Services	10,886			Capital Outlay	2,560	
Total Expenditures	29,765	Total Expenditures	417,728	Total Expenditures	10,886	Total Expenditures	0	Total Expenditures	2,560	460,939
Cash Balance Dec 31	118,052	Cash Balance Dec 31	382,171	Cash Balance Dec 31	83,672	Cash Balance Dec 31	14,707	Cash Balance Dec 31	10,168	**608,770** **
										608,770 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Wide Sales Tax		Capital Improvement Reserve		Capital Equipment Reserve		Activity Center Roof Replace		CDBG-CV Grant Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,290,621	Cash Balance Jan 1	1,444,138	Cash Balance Jan 1	416,565	Cash Balance Jan 1	31,413	Cash Balance Jan 1	3,000	3,185,737
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax	992,652	Transfers In	1,800,000	Transfers In	14,625	Transfers In	10,000	Federal Aid	96,000	
Federal Aid	29,466	State Aid	90,000							
State Aid	87,096									
Cancelled Encumbrance	64,721									
Total Receipts	1,173,935	Total Receipts	1,890,000	Total Receipts	14,625	Total Receipts	10,000	Total Receipts	96,000	3,184,560
Resources Available:	2,464,556	Resources Available:	3,334,138	Resources Available:	431,190	Resources Available:	41,413	Resources Available:	99,000	6,370,297
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,120,693	Capital Outlay	1,025,970	Capital Outlay	######			Contractual Services	99,000	
Total Expenditures	2,120,693	Total Expenditures	1,025,970	Total Expenditures	100,474	Total Expenditures	0	Total Expenditures	99,000	3,346,137
Cash Balance Dec 31	343,863	Cash Balance Dec 31	2,308,168	Cash Balance Dec 31	330,716	Cash Balance Dec 31	41,413	Cash Balance Dec 31	0	**3,024,160** **
										3,024,160 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
EOC Grant (SPARK) Fund		ARPA Fiscal Recovery Fund		Capital Project - 2021 Bridges Fund		Special Motor Vehicle Fund		Prosecutor Training Assistance Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,454	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	9,701	13,155
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid	#######	Bond Proceeds	3,956,477	Collections	90,744	Collections	2,828	
				Bond Premium	53,200	Miscellaneous	5,117			
				Federal Aid	12,501					
				Reimbursements	149,155					
Total Receipts	0	Total Receipts	694,596	Total Receipts	4,171,333	Total Receipts	95,861	Total Receipts	2,828	4,964,618
Resources Available:	3,454	Resources Available:	694,596	Resources Available:	4,171,333	Resources Available:	95,861	Resources Available:	12,529	4,977,773
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	3,454	Contractual Services	95,000	Contractual Services	419,792	Personal Services	78,477	Personal Services	370	
				Capital Outlay	2,597,874	Contractual Services	5,416	Contractual Services	2,350	
				Underwriter's Discount	26,000	Commodities	4,068			
						Capital Outlay	2,985			
						Transfers Out	4,915			
Total Expenditures	3,454	Total Expenditures	95,000	Total Expenditures	3,043,666	Total Expenditures	95,861	Total Expenditures	2,720	3,240,701
Cash Balance Dec 31	0	Cash Balance Dec 31	599,596	Cash Balance Dec 31	1,127,667	Cash Balance Dec 31	0	Cash Balance Dec 31	9,809	**1,737,072** **
										1,737,072 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Kingman County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond Issuance Fund										
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bond Proceeds	38,523									
Total Receipts	38,523	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	38,523
Resources Available:	38,523	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	38,523
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cost of Issuance	36,168									
Transfers Out	2,355									
Total Expenditures	38,523	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	38,523
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

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

State of Kansas
County

Kingman County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kingman County
will meet on August 22, 2022 at 9:00 AM at Kingman County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,550,813	26.483	5,648,458	25.846	6,033,127	3,218,646	27.188
Debt Service	310,560	3.034	390,561	2.681	1,064,160	277,447	2.344
Road & Bridge	1,807,527	13.980	1,985,250	13.558	1,978,750	1,287,116	10.872
Special Bridge	382,548	3.669	274,000	0.515	274,000	239,359	2.022
Public Health	276,811	1.091	320,883	0.658	345,120	140,806	1.189
Activity Center for Maintenance	119,927	0.807	124,000	0.503	131,000	69,341	0.586
Extension Council	333						
County Appraiser	178,581	1.730	190,066	1.398	197,725	166,540	1.407
Noxious Weed	90,758	0.302	160,530	0.514	158,775	45,775	0.387
Council on Aging	282						
Mental Health	111						
Intellectual Disability	109						
Ambulance	263,000	2.539	309,000	2.785	365,635	343,393	2.901
Employee Benefits	2,115,914	17.066	2,427,000	19.798	2,549,300	1,965,523	16.603
Special Parks and Recreation					2,998		
Special Alcohol and Drug Program					52,505		
Emergency Telephone Services (911)	62,438		86,000		123,615		
Non-Budgeted Funds-A	460,939						
Non-Budgeted Funds-B	3,346,137						
Non-Budgeted Funds-C	3,240,701						
Non-Budgeted Funds-D	38,523						
Totals	**17,246,012**	**70.701**	**11,915,748**	**68.256**	**13,276,710**	**7,753,946**	**65.499**
						Revenue Neutral Rate **	***61.510***
Less: Transfers	2,426,080		1,546,125		1,691,625		
Net Expenditure	14,819,932		10,369,623		11,585,085		
Total Tax Levied	7,110,045		7,225,013		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	101,373,358		106,675,132		118,384,176		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,635,000	3,420,000	3,420,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	111,117	111,880	39,388
Total	3,746,117	3,531,880	3,459,388

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

Carol Noblit
County Clerk

Public Notice

First Published in The Cunningham Courier on Thursday, August 11, 2022 (2t)

State of Kansas
County
2023

Kingman County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kingman County
will meet on August 22, 2022 at 9:00 AM at Kingman County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,550,813	26.483	5,648,458	25.846	6,033,127	3,218,646	27.188
Debt Service	310,560	3.034	390,561	2.681	1,064,160	277,447	2.344
Road & Bridge	1,807,527	13.980	1,985,250	13.558	1,978,750	1,287,116	10.872
Special Bridge	382,548	3.669	274,000	0.515	274,000	239,358	2.022
Public Health	276,811	1.091	320,883	0.658	345,120	140,806	1.189
Activity Center for Maintenance	119,927	0.807	124,000	0.503	131,000	69,341	0.586
Extension Council	333						
County Appraiser	178,681	1.730	190,066	1.398	197,725	166,540	1.407
Noxious Weed	90,758	0.302	160,530	0.514	168,775	45,775	0.387
Council on Aging	282						
Mental Health	111						
Intellectual Disability	109						
Ambulance	283,000	2.539	309,000	2.785	365,835	343,393	2.901
Employee Benefits	2,115,914	17.066	2,427,000	19.798	2,549,300	1,965,523	16.603
Special Parks and Recreation					2,998		
Special Alcohol and Drug Program					52,505		
Emergency Telephone Services (911)	62,438		86,000		123,615		
Non-Budgeted Funds-A	460,939						
Non-Budgeted Funds-B	3,346,137						
Non-Budgeted Funds-C	3,240,701						
Non-Budgeted Funds-D	38,523						
Totals	17,246,012	70.701	11,915,748	68.256	13,276,710	7,753,946	65.499
					*Revenue Neutral Rate **		61.510
Less: Transfers	2,426,080		1,546,125		1,691,625		
Net Expenditure	14,819,932		10,369,623		11,585,085		
Total Tax Levied	7,110,045		7,225,013		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	101,373,358		106,675,132		118,384,176		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,635,000	3,420,000	3,420,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	111,117	111,880	39,388
Total	3,746,117	3,531,880	3,459,388

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

Carol Noblit
County Clerk

PUBLIC NOTICE

(Published in the Kingman Leader-Courier Thursday August 11, 2022)2t

State of Kansas
County
2023

Kingman County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kingman County
will meet on August 22, 2022 at 9:00 AM at Kingman County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,550,813	26.483	5,648,458	25.846	6,033,127	3,218,646	27.188
Debt Service	310,560	3.034	390,561	2.681	1,064,160	277,447	2.344
Road & Bridge	1,807,527	13.980	1,985,250	13.558	1,978,750	1,267,116	10.872
Special Bridge	382,548	3.669	274,000	0.516	274,000	239,359	2.022
Public Health	276,611	1.091	320,883	0.658	345,120	140,806	1.189
Activity Center for Maintenance	119,927	0.807	124,000	0.503	131,000	69,341	0.586
Extension Council	333						
County Appraiser	178,581	1.730	190,066	1.398	197,725	166,540	1.407
Noxious Weed	90,758	0.302	160,530	0.514	158,775	45,775	0.387
Council on Aging	282						
Mental Health	111						
Intellectual Disability	109						
Ambulance	283,000	2.539	309,000	2.785	365,635	343,393	2.901
Employee Benefits	2,115,914	17.066	2,427,000	19.798	2,549,300	1,965,523	16.603
Special Parks and Recreation					2,998		
Special Alcohol and Drug Program					52,505		
Emergency Telephone Services (911)	62,438		86,000		123,615		
Non-Budgeted Funds-A	460,939						
Non-Budgeted Funds-B	3,346,137						
Non-Budgeted Funds-C	3,240,701						
Non-Budgeted Funds-D	38,523						
Totals	17,246,012	70.701	11,915,748	68.258	13,276,710	7,753,946	65.499
						Revenue Neutral Rate **	*61.510*
Less: Transfers	2,426,080		1,546,125		1,691,625		
Net Expenditure	14,819,932		10,369,623		11,585,085		
Total Tax Levied	7,110,045		7,225,013		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	101,373,358		108,675,132		118,384,176		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,635,000	3,420,000	3,420,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	111,117	111,880	39,388
Total	3,746,117	3,531,880	3,459,388

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

Carol Noblit
County Clerk

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Kingman County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	61.510	Proposed Tax Rate	65.499

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Kingman County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	3,081,275	26.028	137,371
Debt Service	265,606	2.244	11,841
Road & Bridge	1,232,182	10.408	54,934
Special Bridge	229,143	1.936	10,216
Public Health	134,796	1.139	6,010
Activity Center for Mainte	66,382	0.561	2,959
Extension Council	0		0
County Appraiser	159,432	1.347	7,108
Noxious Weed	43,821	0.370	1,954
Council on Aging	0		0
Mental Health	0		0
Intellectual Disability	0		0
Ambulance	328,737	2.777	14,656
Employee Benefits	1,881,635	15.894	83,888
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,423,009	62.703	330,937

2022 July 1 Valuation: 118,384,176

Valuation Factor: 118,384.176

Neighborhood Revitalization Subj to Rebate: 5,277,862

Neighborhood Revitalization factor: 5,277.862

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Kingman County To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 22, 2022
Resolution No. 2022-R11

Governing Body Member	Yes	No	No Vote
Fred Foley, Chairman	✓		
Jerry Henning, Commissioner	✓		
Jack Thimesch, Commissioner	✓		
TOTAL	3	0	0

Certified:

Carol D. Noblit

Carol D. Noblit, County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Kingman County **, HEREBY NOTIFIES THE** Kingman **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 65.499. The date of our hearing is August 22, 2022 at 9:00 a.m. AM/PM and will be held at County Commissioners Rm in Kingman, 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, 2022.

WITNESS my hand and official seal on July 18, 2022.



(Seal)

Carol D. Noblit

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 2022-R11

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

WHEREAS, the Revenue Neutral Rate for the County of Kingman was calculated as 61.510 mills by the Kingman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Kingman shall levy a property tax rate exceeding the Revenue Neutral Rate of 65.499 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 22nd day of August , 2022, and **SIGNED** by the Chairman.

Chairman

Attested:

County Clerk

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