KIOWA DISTRICT HEALTHCARE

Resolution No. 08292023

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

WHEREAS, the Revenue Neutral Rate for the Kiowa District Hospital was calculated as 34.427 mills by the Barber County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 29th, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE KIOWA DISTRICT HOSPITAL:

The Kiowa District Hospital shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.427 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 29th day of August 2023 and **SIGNED** by the Governing Body.

Pat Myers, Pat Myers

Jeff Miller, Jeff Miller

James Parker, James Parker

Chantae Simpson, Chantae Simpson

Marcia Cantrell, Marcia Cantrell

RECEIVED
SEP 07 2023
BARBER COUNTY CLERK

NOTARY PUBLIC - State of Kansas
TARA D. GIRTY
My Appt Expires 5-19-2026

Tara D. Girty

QUALITY **C.A.R.E.** CLOSE TO HOME
Compassionate – Accessible – Reliable - Excellent

KIOWA DISTRICT HEALTHCARE

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 29th, 2023

Resolution No. 08292023

Governing Body Member	Yes	No	No Vote
Chantae Simpson	X		
Pat Myers	X		
James Parker	X		
Marcia Cantrell	X		
Jeff Miller	X		
TOTAL			

Certified:

Tara Girty

Date:

08/29/2023

Notary: Tara D. Girty

NOTARY PUBLIC - State of Kansas
TARA D. GIRTY
My Appt Expires 5-19-2026

rate used 34.982

State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
Kiowa District Hospital

assessed value 25,320,855 hearing Yes

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	11,976,998	776,129	
Debt Service	10-113				
Employee Benefits	12-16,102	6	115,639	109,624	
		6			
Totals		xxxxxxxxxx	12,092,637	885,753	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov. 1, 2023 Total Assessed Valuation

30652
4.33

25,320,855

Revenue Neutral Rate 34.427

34.982

Assisted by:
FORVIS, LLP

Address:
1551 N Waterfront Pkwy, Ste 300
Wichita, Kansas 67206
Email:
casey.cockrum@forvis.com

Pat Myers — chairman
Jeff Miller — vice-chairman
James Parker — Secretary
Chantae Simpson — Treas.
Marcia Cantrell — member

Governing Body

Attest: 9-1, 2023
Amy Sill
County Clerk

CPA Summary

State of Kansas
Special District

Kiowa District Hospital
Barber County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	761,095	41,343	551	5,590	1,368	215
Debt Service	0	0	0	0	0	0
Employee Benefits	110,129	5,982	80	809	198	31
	0	0	0	0	0	0
Total	871,224	47,325	631	6,399	1,566	246

County Treas Motor Vehicle Estimate 47,325

County Treas Recreational Vehicle Estimate 631

County Treas 16/20M Vehicle Estimate 6,399

County Treas Commercial Vehicle Tax Estimate 1,566

County Treas Watercraft Tax Estimate 246

MVT Factor 0.05432

RVT Factor 0.00072

16/20M Factor 0.00734

Comm Veh Factor 0.00180

Watercraft Factor 0.00028

2024

Kiowa District Hospital
Barber County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
Special District

Kiowa District Hospital
Barber County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
USDA Debt - 2014	4/15/2014	3.38	3,000,000	2,030,000	4/15	4/15	68,513	140,000	63,788	145,000
USDA Debt - 2021	3/26/2021	2.13	900,000	818,271	3/26	3/26	17,388	83,466	15,657	85,197
Total Revenue				2,848,271			85,901	223,466	79,445	230,197
Other:										
Kansas Building Commissio	8/15/2012	5.00	200,000	75,776	3/1 , 9/1	9/1	1,928	14,750	1,576	14,750
Total Other				75,776			1,928	14,750	1,576	14,750
Total				**2,924,047**			**87,829**	**238,216**	**81,021**	**244,947**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Siemens X-Ray	3/16/2020	60	5.63	47,144	-	-	-
John Deere Mower	3/26/2020	36	0.00	10,058	-	-	-
			Total	**57,202**	**0**	**0**	**0**

Kiowa District Hospital
Barber County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,899,167	2,038,070	1,028,825
Receipts:			
Ad Valorem Tax	839,492	761,095	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			41,343
Recreational Vehicle Tax			551
16/20M Vehicle Tax			5,590
Commercial Vehicle Tax			1,368
Watercraft Tax			215
LAVTR			0
In Lieu of Taxes			
Net patient service revenue	8,856,769	9,274,570	9,367,000
Other operating revenue	573,088	471,240	475,000
Contributions and grants	432,550	267,930	270,000
HHS and PPP Loan Funds	389,655	-	-
Interest on Idle Funds	5,791	20,570	20,770
Neighborhood Revitalization Rebate			-2,109
Miscellaneous			
Does misc. exceed 10% of Total Receip			
Total Receipts	**11,097,345**	**10,795,405**	**10,179,728**
Resources Available:	**13,996,512**	**12,833,475**	**11,208,553**
Expenditures:			
Salaries and wages	6,493,378	6,600,900	6,666,900
Employee benefits	1,143,317	1,182,050	1,193,800
Purchased services and professional fees	678,631	709,100	716,000
Drugs, supplies, food and other	2,253,832	1,925,980	1,945,000
Insurance	79,563	97,230	98,200
Utilities and phone	260,878	255,430	257,900
Repairs and maintenance	311,984	207,915	234,030
Capital outlay	373,095	500,000	539,200
Payments and interest on LTD	363,764	326,045	325,968
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expendit			
Total Expenditures	**11,958,442**	**11,804,650**	**11,976,998**
Unencumbered Cash Balance Dec 31	2,038,070	1,028,825	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amo	13,806,752	13,086,759	11,976,998
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,976,998
		Tax Required	768,445
	Delinquent Comp Rate:	1.0%	7,684
		Amount of 2023 Ad Valorem Tax	776,129

CPA Summary

Kiowa District Hospital
Barber County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	117,439	0	0
Receipts:			
Ad Valorem Tax		110,129	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			5,982
Recreational Vehicle Tax			80
16/20M Vehicle Tax			809
Commercial Vehicle Tax			198
Watercraft Tax			31
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**110,129**	**7,100**
Resources Available:	**117,439**	**110,129**	**7,100**
Expenditures:			
FICA/Medicare	60,654	57,589	60,470
Health insurance	56,785	52,540	55,170
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**117,439**	**110,129**	**115,639**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	118,760	117,439	115,639
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,639
		Tax Required	108,539
	Delinquent Comp Rate:	1.0%	1,085
		Amount of 2023 Ad Valorem Tax	109,624

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2024

The governing body of

Kiowa District Hospital

Barber County

will meet on August 29th at 6:00 PM at Kiowa District Hospital for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available in the Kiowa District Hospital Administration Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,958,442	30.347	11,804,650	30.925	11,976,998	776,129	30.668
Debt Service							
Employee Benefits	117,439	5.055	110,129	4.475	115,639	109,624	4.332
Totals	12,075,881	35.402	11,914,779	35.400	12,092,637	885,753	35.000
						*Revenue Neutral Rate***	*34.427*
Less: Transfers	0		0		0		
Net Expenditures	12,075,881		11,914,779		12,092,637		
Total Tax Levied	783,283		871,224		xxxxxxxxxxxxxxx		
Assessed Valuation	22,125,017		24,611,199		25,307,383		

30.651760
4.329
34.981

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	2,295,000	3,065,000	2,848,271
Other	104,500	90,500	75,776
Lease Pur. Princ.	77,866	36,172	0
Total	2,477,366	3,191,672	2,924,047

*Tax rates are expressed in mills.

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

Pat Myers
Board Chairman

Kiowa District Hospital

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	231,004	9.128	2,109
Debt Service			0
Employee Benefits			0
			0
			0
			0
TOTAL	231,004	9.128	2,109

2023 July 1 Valuation: 25,307,383

Valuation Factor: 25,307.383

Neighborhood Revitalization Subj to Rebate: 231,004

Neighborhood Revitalization factor: 231.004

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

KIOWA
DISTRICT HEALTHCARE

1002 S. 4th Street – P.O. Box 184 Kiowa, KS 67070
Hospital: 620-825-4131
Clinic: 620-825-4121
Manor: 620-825-4117
www.kdhks.com

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE KIOWA HOSPITAL DISTRCT, HEREBY NOTIFIES THE BARBER 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. The date of our hearing is August 29th 2023 at 6:00PM and will be held in the Kirkpatrick Room at Kiowa District Hospital in Kiowa, 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, 2023.

Pat Myers
KDH Officer of Governing Body

Notary: Tara D. Girty

DATE: 7-11-2023

NOTARY PUBLIC - State of Kansas
TARA D. GIRTY
My Appt Expires 5-19-2024

KIOWA DISTRICT HEALTHCARE

1002 S. 4th Street – P.O. Box 184 Kiowa, KS 67070
Hospital: 620-825-4131
Clinic: 620-825-4121
Manor: 620-825-4117
www.kdhks.com

Notice of Revenue Neutral Rate Intent

Attachment to 07/11/2023 Document

THE GOVERNING BODY OF THE KIOWA HOSPITAL DISTRCT, HEREBY NOTIFIES THE BARBER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

__X__ Yes, we intend to exceed the Revenue Neutral Rate

- Proposed mill levy rate of 35.00
- Proposed ad valorem tax dollar amount is $885,753
- Date of our hearing is August 29th, 2023, at 6:00PM
- Location in the Kirkpatrick Room at Kiowa District Hospital

____ 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, 2023.