assessed value

State of Kansas
City

6,547,738

2026

CERTIFICATE
To the Clerk of , State of Kansas
We, the undersigned, officers of
City of Kiowa
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

NO RNR Hearing

Rate used
34.654

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	909,350	216,167	
Debt Service	10-113				
Library	12-1220	8	17,850	10,749	
Special Highway		9	227,190		
Electric Utility		9	1,513,000		
Water Utility		10	401,529		
Solid Waste Utility		10	171,000		
Wastewater Utility		11	113,000		
		11			
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Non-Budgeted Funds-C		14			
Totals for City		xxxxx	3,352,919	226,916	
Recreation	12-1927	8	57,500		
Totals Including Recreation		xxxxx	3,410,419	226,916	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

33.014
1.642

34.656

City Revenue Neutral Rate	34.682
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9-9, 2025

County Clerk

Governing Body

B.J. Duvall

CPA Summary

2026

CERTIFICATE
To the Clerk of , State of Kansas
We, the undersigned, officers of
City of Kiowa
certify that: (1) the hearing mentioned in the attached publication was held;
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Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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		11			
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Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	34.682
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: , 2025

County Clerk

Governing Body

CPA Summary

City of Kiowa 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	216,440	29,035	392	3,135	882	0
Debt Service						
Library	10,565	1,417	19	153	43	0
Recreation	0					
TOTAL	227,005	30,452	411	3,288	925	0

County Treas Motor Vehicle Estimate	30,452				
County Treas Recreational Vehicle Estimate		411			
County Treas 16/20M Vehicle Estimate			3,288		
County Treas Commercial Vehicle Tax Estimate				925	
County Treas Watercraft Tax Estimate					0
Motor Vehicle Factor	0.13415				
Recreational Vehicle Factor		0.00181			
16/20M Vehicle Factor			0.01448		
Commercial Vehicle Factor				0.00407	
Watercraft Factor					0.00000

City of Kiowa

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	Street & Highway	216,484	160,000		12-825d
Electric	Capital Improvement Res	213,192	290,000	290,000	12-1118
Electric	Special Recreation	20,324	50,000	50,000	12-825d
General	Equipment Reserve	2,000	-		12-1118
General	Street & Highway			200,000	12-1119
Electric	General			135,000	12-825d
	Totals	452,000	500,000	675,000	
	Adjustments				
	Adjusted Totals	452,000	500,000	675,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Kiowa

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2019	9/25/2019	10/1/2039	2.70	385,000	385,000	4/1, 10/1	10/1	10,450	20,000	10,050	20,000
Series 2021-1	3/26/2021	3/26/2021	1.75	3,059,000	2,895,903	3/26	3/26	50,678	56,326	49,693	57,311
Series 2021-2	3/26/2021	3/26/2021	1.25	413,000	388,635	3/26	3/26	4,858	8,330	4,754	8,434
Total G.O. Bonds					**3,669,538**			**65,986**	**84,656**	**64,497**	**85,745**
Revenue Bonds:											
Series 2021	3/26/2021	3/26/2021	1.75	1,439,000	1,362,275	3/26	3/26	23,840	26,497	23,376	26,961
Total Revenue Bonds					**1,362,275**			**23,840**	**26,497**	**23,376**	**26,961**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,031,813**			**89,826**	**111,153**	**87,873**	**112,706**

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.3%	0
		Amount of 2025 Ad Valorem Tax	**0**

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Kiowa
0

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$10,214	$10,749
Delinquent Tax	$2,000	$2,000
Motor Vehicle Tax	$1,861	$1,417
Recreational Vehicle Tax	$18	$19
16/20M Vehicle Tax	$211	$153
TOTAL TAXES	$14,304	$14,338
Difference in Total Taxes:	$34	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,381,903	$6,545,294
Did Assessed Valuation Decrease?	No	
Levy Rate	1.655	1.642
Difference in Levy Rate:	(0.013)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	458	3,930	3,814
Receipts:			
Ad Valorem Tax	11,919	10,214	xxxxxxxxxxxxxxxxx
Delinquent Tax	290	2,000	2,000
Motor Vehicle Tax	1,545	1,861	1,417
Recreational Vehicle Tax	19	18	19
16/20M Vehicle Tax	257	211	153
Commercial Vehicle Tax		72	43
Watercraft Tax		8	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,030**	**14,384**	**3,632**
Resources Available:	**14,488**	**18,314**	**7,446**
Expenditures:			
Tax Distribution to Library	10,558	12,000	15,350
Contractual	0	2,500	2,500
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**10,558**	**14,500**	**17,850**
Unencumbered Cash Balance Dec 31	3,930	3,814	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	15,500	14,500	17,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,850
		Tax Required	10,404
	Delinquent Comp Rate:	3.3%	345
		Amount of -1 Ad Valorem Tax	10,749

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Local Alcoholic Liquor Tax	6,556	6,000	6,400
Rental of Community Building	2,350	1,500	1,500
Transfer from Other Funds	20,324	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	300		300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,530**	**57,500**	**58,200**
Resources Available:	**29,530**	**57,500**	**58,200**
Expenditures:			
Salaries	4,525	5,000	5,000
Contractual	21,356	25,000	25,000
Commodities	3,649	2,500	2,500
Capital Outlay	0	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,530**	**57,500**	**57,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	57,100	57,500	57,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,500
		Tax Required	0
	Delinquent Comp Rate:	3.3%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of
City of Kiowa
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	552,374	35.945	696,450	33.915	909,350	216,167	33.026
Debt Service							
Library	10,558	2.140	14,500	1.655	17,850	10,749	1.642
Special Highway	242,362		188,190		227,190		
Electric Utility	1,533,110		1,513,000		1,513,000		
Water Utility	391,540		401,529		401,529		
Solid Waste Utility	132,788		171,000		171,000		
Wastewater Utility	111,485		113,000		113,000		
Non-Budgeted Funds-A	125,546						
Non-Budgeted Funds-B	79,990						
Non-Budgeted Funds-C	187,441						
Totals for City	3,367,194	38.085	3,097,669	35.570	3,352,919	226,916	34.668
					City Revenue Neutral Rate (excluding Recreation Commission) **		*34.682*
Recreation	29,530		57,500		57,500		0.000
Totals Includes Recreation	3,396,724	38.085	3,155,169	35.570	3,410,419	226,916	34.668
Less: Transfers	452,000		500,000		675,000		
Net Expenditure	2,944,724		2,655,169		2,735,419		
Total Tax Levied	227,385		227,005		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,970,542		6,381,903		6,545,294		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	3,809,844	3,757,970	3,669,538
Revenue Bonds	1,388,250	1,388,251	1,362,275
Other	0	0	0
Lease Purchase Principal	504,608	440,909	376,585
Total	5,702,702	5,587,130	5,408,398

*Tax rates are expressed in mills

**_Revenue Neutral Rate as defined by KSA 79-2988_

0
City Official Title:

Notice of Revenue Neutral Rate Intent

The Governing body of the City of Kiowa hereby notifies the Barber County Clerk of its intent to exceed/not 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 _____ at _____ AM/PM and will be held at_____ in_____ Kansas.

X 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, 2025.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

Sameta Thayne

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.

Monday 6:30 pm September 8, 2025

City Council Chamber, 620 Main St., Kiowa, KS 67070

Mayor Bill Watson — Council President - Brian Hill

Councilmember Tom Wells — Councilmember B.J. Duvall

Councilmember Janet Robison — Councilmember Jason Thayer

City Attorney Brandon Ritcha — City Administrator Ty Piper

City Clerk Sameta Thayer

1. **CALL TO ORDER**

Mayor Watson called the budget hearing to order at 6:30 p.m. Councilmembers Duvall, Hill, Thayer, and Wells were present. Councilmember Robison was absent.

Councilmember Hill asked if anything new or changed in the budget had been since the last time the council reviewed it. City Administrator Ty Piper advised that the only change was the one that the council requested.

2. **ADJOURN**

Mayor Bill Watson closed the budget hearing at 7:00 p.m.

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of
City of Kiowa
will meet on September 8, 2025 at 6:30pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Debt Service							
Library	10,558	2.140	14,500	1.655	17,850	10,749	1.642
Special Highway	242,362		188,190		227,190		
Electric Utility	1,533,110		1,513,000		1,513,000		
Water Utility	391,540		401,529		401,529		
Solid Waste Utility	132,788		171,000		171,000		
Wastewater Utility	111,485		113,000		113,000		
Non-Budgeted Funds-A	125,546						
Non-Budgeted Funds-B	79,990						
Non-Budgeted Funds-C	187,441						
Totals for City	3,367,194	38.085	3,097,669	35.570	3,352,919	226,916	34.668
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*34.682*
Recreation	29,530		57,500		57,500		0.000
Totals Includes Recreation	3,396,724	38.085	3,155,169	35.570	3,410,419	226,916	34.668
Less: Transfers	452,000		500,000		675,000		
Net Expenditure	2,944,724		2,655,169		2,735,419		
Total Tax Levied	227,385		227,005		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,970,542		6,381,903		6,545,294		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	3,809,844	3,757,970	3,669,538
Revenue Bonds	1,388,250	1,388,251	1,362,275
Other	0	0	0
Lease Purchase Principal	504,608	440,909	376,585
Total	5,702,702	5,587,130	5,408,398

*Tax rates are expressed in mills

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

Ty Piper
City Official Title: City Administrator

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

August 4, 2025

2nd Publication was made on:

_____

3rd Publication was made on:

_____

Publication Fee $ 156.75

(SIGN) [signature]

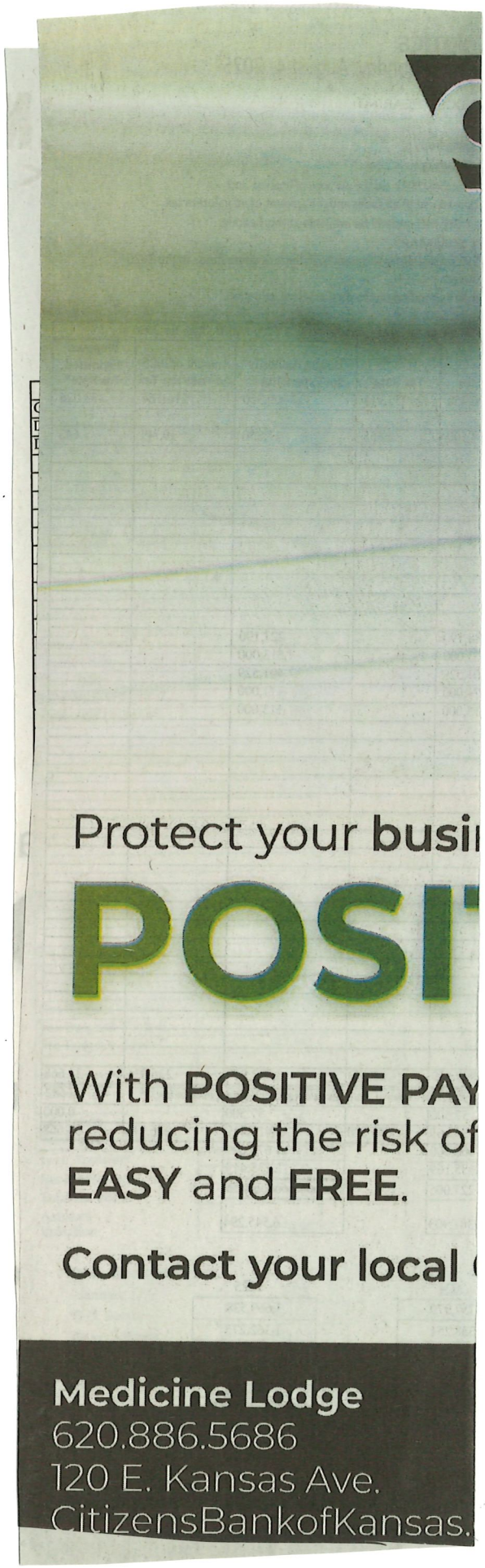
SUBSCRIBED and sworn before me this 5 day of

August, 2025.

[signature]
(Notary Public)

My commission expires: _August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. _____



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL

The governing body of
City of Kiowa
will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate,

SUPPORTING COUNTIES
0

Revenue Neutral Rate*	34.682	Proposed Tax Rate

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

2026

L **RATE**

, as required by KSA 79-2988.

34.668

City of Kiowa

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Project		**Fire Insurance**		**Special Police**		**Turner Foundation**		**Capital Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-221,114	Cash Balance Jan 1	2,100	Cash Balance Jan 1	25,076	Cash Balance Jan 1	26,100	Cash Balance Jan 1	191,823	23,985
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
USDA Grant	259,003			Fees	1,380			Reimbursements	5,018	
				Miscellaneous	20			Donations	13,007	
								Transfers	213,192	
Total Receipts	259,003	Total Receipts	0	Total Receipts	1,400	Total Receipts	0	Total Receipts	231,217	491,620
Resources Available:	37,889	Resources Available:	2,100	Resources Available:	26,476	Resources Available:	26,100	Resources Available:	423,040	515,605
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water Project	53,481			Fees	336			Capital Outlay	35,592	
								Debt Service	36,137	
Total Expenditures	53,481	Total Expenditures	0	Total Expenditures	336	Total Expenditures	0	Total Expenditures	71,729	125,546
Cash Balance Dec 31	-15,592	Cash Balance Dec 31	2,100	Cash Balance Dec 31	26,140	Cash Balance Dec 31	26,100	Cash Balance Dec 31	351,311	**390,059** **
	See Tab B									**390,059** **

**Note: These two block figures should agree.

CPA Summary

City of Kiowa

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Safety Equipment		**Equipment Reserve**		**Advisors Charitable Gift**		**GaGa Citizens**		**GaGa Emergency**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	146,223	Cash Balance Jan 1	228,935	Cash Balance Jan 1	0	Cash Balance Jan 1	10,000	Cash Balance Jan 1	30,000	415,158
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers	2,000	Gifts Received	91,719	Gifts Received	10,000	Gifts Received	10,000	
Total Receipts	0	Total Receipts	2,000	Total Receipts	91,719	Total Receipts	10,000	Total Receipts	10,000	113,719
Resources Available:	146,223	Resources Available:	230,935	Resources Available:	91,719	Resources Available:	20,000	Resources Available:	40,000	528,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Gifts Paid Out	79,990					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	79,990	Total Expenditures	0	Total Expenditures	0	79,990
Cash Balance Dec 31	146,223	Cash Balance Dec 31	230,935	Cash Balance Dec 31	11,729	Cash Balance Dec 31	20,000	Cash Balance Dec 31	40,000	**448,887** **
										448,887 **

**Note: These two block figures should agree.

CPA Summary

City of Kiowa

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Circle Charitable Trust		**Meter Deposits**		**Medical Deductible Reimb**		**Covid Relief**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	32,430	Cash Balance Jan 1	0	Cash Balance Jan 1	133,129	Cash Balance Jan 1		165,559
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Gifts Received	80,000	Deposits Received	6,622	Medical Reimb Rec	11,436					
Total Receipts	80,000	Total Receipts	6,622	Total Receipts	11,436	Total Receipts	0	Total Receipts	0	98,058
Resources Available:	80,000	Resources Available:	39,052	Resources Available:	11,436	Resources Available:	133,129	Resources Available:	0	263,617
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gifts Paid Out	71,350	Deposits Refunded	563	Medcial Reimb Paid	11,436	Capital Outlay	104,092			
Total Expenditures	71,350	Total Expenditures	563	Total Expenditures	11,436	Total Expenditures	104,092	Total Expenditures	0	187,441
Cash Balance Dec 31	8,650	Cash Balance Dec 31	38,489	Cash Balance Dec 31	0	Cash Balance Dec 31	29,037	Cash Balance Dec 31	0	**76,176** **
										76,176 **

**Note: These two block figures should agree.

CPA Summary

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,863	100,609	98,209
Receipts:			
Sales	111,003	110,000	130,000
Interest on Idle Funds			
Miscellaneous	228	600	600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,231**	**110,600**	**130,600**
Resources Available:	**212,094**	**211,209**	**228,809**
Expenditures:			
Salaries	88,573	85,000	85,000
Contractual	22,912	10,000	15,000
Commodities	0	13,000	13,000
Capital Outlay	0	5,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,485**	**113,000**	**113,000**
Unencumbered Cash Balance Dec 31	100,609	98,209	115,809
2024/2025/2026 Budget Authority Amount:	113,000	113,000	113,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	323,983	346,910	332,881
Receipts:			
Water Sales	405,057	384,000	450,000
Protection and Connecting Fees	2,062	2,500	2,500
Interest on Idle Funds	4,744	0	0
Miscellaneous	2,604	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**414,467**	**387,500**	**453,500**
Resources Available:	**738,450**	**734,410**	**786,381**
Expenditures:			
Production	0	125,000	125,000
Distribution	218,837	70,000	100,000
Administration	2,174	6,000	6,000
Bond Payment	170,529	200,529	170,529
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**391,540**	**401,529**	**401,529**
Unencumbered Cash Balance Dec 31	346,910	332,881	384,852
2024/2025/2026 Budget Authority Amount:	358,392	401,529	401,529

See Tab A

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	196,908	248,381	265,381
Receipts:			
Solid Waste Charges	183,176	185,000	220,000
Recycling	1,085	2,500	2,500
Interest on Idle Funds			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**184,261**	**188,000**	**223,000**
Resources Available:	**381,169**	**436,381**	**488,381**
Expenditures:			
Salaries	63,762	115,000	115,000
Contractual	69,026	46,000	46,000
Commodities	0	10,000	10,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,788**	**171,000**	**171,000**
Unencumbered Cash Balance Dec 31	248,381	265,381	317,381
2024/2025/2026 Budget Authority Amount:	188,000	171,000	171,000

CPA Summary

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	23,764	25,280	25,280
County Transfers Gas		0	0
Transfers from Other Funds	216,484	160,000	200,000
Interest on Idle Funds			
Miscellaneous	2,114	2,910	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**242,362**	**188,190**	**228,280**
Resources Available:	**242,362**	**188,190**	**228,280**
Expenditures:			
Salaries	71,190	75,000	75,000
Contractual	74,038	11,000	50,000
Commodities	97,134	102,190	102,190
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**242,362**	**188,190**	**227,190**
Unencumbered Cash Balance Dec 31	0	0	1,090
2024/2025/2026 Budget Authority Amount:	188,000	188,190	227,190

See Tab A

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,124,135	859,746	598,246
Receipts:			
Electric Sales	1,214,053	1,230,000	1,230,000
Connecting Fees	830	10,500	10,500
Interest on Idle Funds	19,323	1,000	1,000
Miscellaneous	34,515	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,268,721**	**1,251,500**	**1,251,500**
Resources Available:	**2,392,856**	**2,111,246**	**1,849,746**
Expenditures:			
Production	507,904	700,000	700,000
Distribution	552,728	300,000	300,000
Administration	22,478	13,000	13,000
Transfers to Other Funds	450,000	500,000	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,533,110**	**1,513,000**	**1,513,000**
Unencumbered Cash Balance Dec 31	859,746	598,246	336,746
2024/2025/2026 Budget Authority Amount:	1,660,000	1,513,000	1,513,000

CPA Summary

City of Kiowa 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 6,545,294

Valuation Factor: 6,545.294

Neighborhood Revitalization Subj to Rebate: 110,189

Neighborhood Revitalization factor: 110.189

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

August 11, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 156.75

(SIGN) Ronda M Noland

SUBSCRIBED and sworn before me this 16 day of September, 2025.

Ronda M Noland

(Notary Public)

My commission expires: August 28, 2029

NOTARY PUBLIC STATE OF KANSAS

RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

City of Kiowa

will meet on September 8, 2025, at 6:30 pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	552,374	35.945	696,450	33.915	909,350	216,167	33.026
Debt Service							
Library	10,558	2.140	14,500	1.655	17,850	10,749	1.642
Special Highway	242,362		188,190		227,190		
Electric Utility	1,533,110		1,513,000		1,513,000		
Water Utility	391,540		401,529		401,529		
Solid Waste Utility	132,788		171,000		171,000		
Wastewater Utility	111,485		113,000		113,000		
Non-Budgeted Funds-A	125,546						
Non-Budgeted Funds-B	79,990						
Non-Budgeted Funds-C	187,441						
Totals for City	3,367,194	38.085	3,097,669	35.570	3,352,919	226,916	34.668
					*City Revenue Neutral Rate (excluding Recreation Commission)***		31.682
Recreation	29,530		57,500		57,500		0.000
Totals Include Recreation	3,396,724	38.085	3,155,169	35.570	3,410,419	226,916	34.668
Less: Transfers	452,000		500,000		675,000		
Net Expenditure	2,944,724		2,655,169		2,735,419		
Total Tax Levied	227,385		227,005		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,970,542		6,381,903		6,545,294		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	3,809,844	3,757,970	3,669,538
Revenue Bonds	1,388,250	1,388,251	1,362,275
Other	0	0	0
Lease Purchase Principal	504,608	440,909	376,585
Total	5,702,702	5,587,130	5,408,398

City of Kiowa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	176,234	262,447	141,685
Receipts:			
Ad Valorem Tax	203,479	209,254	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,736	3,000	3,000
Motor Vehicle Tax	32,262	31,250	29,035
Recreational Vehicle Tax	389	299	392
16/20M Vehicle Tax	4,878	3,536	3,135
Commercial Vehicle Tax	0	1,218	882
Watercraft Tax	0	131	0
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0		
Local Alcoholic Liquor	6,556	7,000	7,000
Compensating Use Tax	64,364	50,000	50,000
Local Sales Tax	237,526	190,000	250,000
Franchise Tax	28,691	55,000	55,000
Licenses Fines and Fees	3,378	6,000	6,000
Swimming Pool	7,415	10,000	10,000
Transfers			135,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	31,124	6,000	6,000
Neighborhood Revitalization Rebate			0
Miscellaneous	12,789	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**638,587**	**575,688**	**558,444**
Resources Available:	**814,821**	**838,135**	**700,129**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	814,821	838,135	700,129
Expenditures:			
General Government	195,282	210,000	210,000
Council	5,813	14,000	7,000
Police	113,396	115,000	120,000
Fire	53,988	56,000	58,000
Park	130,548	125,000	125,000
Pool	51,347	50,000	50,000
Economic Development	0	1,000	1,000
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
Subtotal detail (Should agree with detail)	550,374	571,000	571,000
Transfers	2,000	0	200,000
Bond and Interest Payments	0	30,450	30,450
Cash Reserve (2026 column)		95,000	107,900
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**552,374**	**696,450**	**909,350**
Unencumbered Cash Balance Dec 31	262,447	141,685	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	581,450	696,450	909,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	909,350
		Tax Required	209,221
	Delinquent Comp Rate:	3.3%	6,946
		Amount of 2025 Ad Valorem Tax	216,167

CPA Summary

City of Kiowa 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	126,943	150,000	150,000
Contractual	50,915	35,000	35,000
Commodities	17,424	25,000	25,000
Capital Outlay	0	0	0
Total	**195,282**	**210,000**	**210,000**
Council			
Salaries	5,813	6,000	6,000
Contractual	0	7,000	0
Commodities	0	1,000	1,000
Capital Outlay	0	0	0
Total	**5,813**	**14,000**	**7,000**
Police			
Salaries	85,361	85,000	90,000
Contractual	17,961	20,000	20,000
Commodities	10,074	10,000	10,000
Capital Outlay	0	0	0
Total	**113,396**	**115,000**	**120,000**
Fire			
Salaries	7,790	10,000	12,000
Contractual	15,273	11,000	15,000
Commodities	30,925	17,000	31,000
Capital Outlay	0	18,000	0
Total	**53,988**	**56,000**	**58,000**
Park			
Salaries	99,097	90,000	90,000
Contractual	9,511	15,000	15,000
Commodities	21,940	20,000	20,000
Capital Outlay	0	0	0
Total	**130,548**	**125,000**	**125,000**
Pool			
Salaries	16,530	25,000	25,000
Contractual	27,945	20,000	20,000
Commodities	6,872	5,000	5,000
Capital Outlay	0	0	0
Total	**51,347**	**50,000**	**50,000**
Economic Development			
Salaries	0	0	0
Contractual	0	1,000	1,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**1,000**	**1,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page 1 - Total	**550,374**	**571,000**	**571,000**

City of Kiowa 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**550,374**	**571,000**	**571,000**
Grand Total	**550,374**	**571,000**	**571,000**

(Note: Should agree with general sub-totals.)