State of Kansas
County

2022

## CERTIFICATE

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | 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 | 5,648,458 | 2,735,873 | |
| Debt Service | 10-113 | 7 | 390,561 | 283,798 | |
| Road & Bridge | 68-5,101 | 8 | 1,985,250 | 1,435,147 | |
| Special Bridge | 68-1135 | 9 | 274,000 | 54,511 | |
| Public Health | 65-204 | 9 | 320,883 | 69,649 | |
| Activity Center Maintenance | | 10 | 124,000 | 53,214 | |
| Extension Council | 2-610 | 10 | | | |
| County Appraiser | 19-436 | 11 | 190,066 | 147,964 | |
| Noxious Weed | 2-1318 | 11 | 160,530 | 54,374 | |
| Council on Aging | 12-1680 | 12 | | | |
| Mental Health | 19-4004 | 12 | | | |
| Intellectual Disability | 19-4004 | 13 | | | |
| Ambulance | 65-6113 | 13 | 309,000 | 294,847 | |
| Employee Benefits | 12-12,102 | 14 | 2,427,000 | 2,095,636 | |
| Special Parks and Recreation | | 15 | 2,998 | | |
| Special Alcohol and Drug Program | | 15 | 43,254 | | |
| Emergency Telephone Services (911) | | 16 | 116,026 | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| Non-Budgeted Funds-C | | 19 | | | |
| | | | | | |
| **Totals** | | xxxxx | 11,992,026 | 7,225,013 | |
| Budget Summary | | 20 | | | |
| | | | | | |
| Neighborhood Revitalization Rebate | | 21 | | | |

| County Clerk's Use Only |
|---|
| |
| Nov 1, 2021 Total Assessed Valuation |

Assisted by:
**Adams Brown LLC**

Address:
718 Main P.O. Box 1186
Hays, KS
Email:
mromme@adamsbrowncpa.com

Attest: August 30 2021
Carol A Dobbs
County Clerk

OFFICE OF COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KS

Governing Body

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

Kingman County

2022

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

| Budgeted Funds for 2021 | Ad Valorem Levy Tax Year 2020 | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,663,249 | 261,434 | 3,943 | 16,591 | 15,591 | 725 |
| Debt Service | 305,150 | 29,954 | 452 | 1,901 | 1,786 | 83 |
| Road & Bridge | 1,405,941 | 138,011 | 2,082 | 8,758 | 8,231 | 382 |
| Special Bridge | 368,930 | 36,215 | 546 | 2,298 | 2,160 | 100 |
| Public Health | 109,739 | 10,772 | 162 | 684 | 642 | 30 |
| Activity Center Maintenance | 81,182 | 7,969 | 120 | 506 | 475 | 22 |
| Extension Council | 0 | 0 | 0 | 0 | 0 | 0 |
| County Appraiser | 173,980 | 17,078 | 258 | 1,084 | 1,019 | 47 |
| Noxious Weed | 30,358 | 2,980 | 45 | 189 | 178 | 8 |
| Council on Aging | 0 | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Intellectual Disability | 0 | 0 | 0 | 0 | 0 | 0 |
| Ambulance | 255,291 | 25,060 | 378 | 1,590 | 1,495 | 69 |
| Employee Benefits | 1,716,225 | 168,470 | 2,541 | 10,691 | 10,047 | 466 |
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| | | | | | | |
| TOTAL | 7,110,045 | 697,943 | 10,527 | 44,292 | 41,624 | 1,932 |

County Treas Motor Vehicle Estimate 697,943

County Treas Recreational Vehicle Estimate 10,527

County Treas 16/20M Vehicle Estimate 44,292

County Treas Commercial Vehicle Tax Estimate 41,624

County Treas Watercraft Tax Estimate 1,932

Motor Vehicle Factor 0.09816

Recreational Vehicle Factor 0.00148

16/20M Vehicle Factor 0.00623

Commercial Vehicle Factor 0.00585

Watercraft Factor 0.00027


No assurance is provided. Substantially all disclosures omitted.

Kingman County

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Capital Improvement Reserve Fund | 1,100,000 | 800,000 | 1,315,500 | K.S.A 19-120 |
| General Fund | Capital Equipment Reserve Fund | 36,000 | 58,000 | 144,500 | K.S.A 19-119 |
| General Fund | Employee Benefits Fund | - | 300,000 | - | Commission Approved |
| General Fund | Debt Service Fund | - | - | 84,500 | Commission Approved |
| Special Motor Vehicle Fund | General Fund | 7,968 | - | - | K.S.A 8-145 |
| Road & Bridge Fund | Special Highway Improvement Fund | 169,875 | - | - | K.S.A 68-590 |
| Road & Bridge Fund | Special Machinery Fund | 56,625 | - | - | K.S.A. 68-141 g |
| Activity Center Maintenance | Activity Center Roof Replacement | 10,000 | 10,000 | - | Commission Approved |
| County Appraiser | Capital Equipment Reserve Fund | 5,000 | 1,625 | 1,625 | K.S.A. 19-120 |
| Extension Council Fund | General Fund | 1,863 | - | - | Commission Approved |
| Mental Health Fund | General Fund | 606 | - | - | Commission Approved |
| Council of Aging Fund | General Fund | 1,560 | - | - | Commission Approved |
| Intellectual Disability | General Fund | 532 | - | - | Commission Approved |
| General Fund | Solid Waste | - | - | 200,000 | Commission Approved |
| | | | | | |
| | | | | | |
| | Total | 1,390,029 | 1,169,625 | 1,746,125 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 1,390,029 | 1,169,625 | 1,746,125 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.


No assurance is provided. Substantially all disclosures omitted.

Kingman County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 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 | 25,703 | 110,000 | 23,503 | 105,000 |
| Series 2016 | 12/8/2016 | 10/1/2036 | 2-3.10% | 2,500,000 | 2,240,000 | 4/1 & 10/1 | 10/1 | 59,857 | 115,000 | 57,558 | 115,000 |
| Series 2021 | 5/4/2021 | 10/1/2027 | 1.50% | 4,000,000 | 0 | 4/1 & 10/1 | 10/1 | 0 | 0 | 84,500 | 0 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 3,420,000 | | | 85,560 | 225,000 | 165,561 | 220,000 |
| Revenue Bonds: | | | | | | | | | | | |
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| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Other | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | | 3,420,000 | | | 85,560 | 225,000 | 165,561 | 220,000 |


No assurance is provided. Substantially all disclosures omitted.

Kingman County

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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| 2011 JD Dozer | 3/6/2017 | 48 | 2.65 | 132,500 | 8,704 | 8,742 | 0 |
| 2019 Ford Explorer | 11/19/2018 | 36 | 3.75 | 104,476 | 33,215 | 33,841 | 0 |
| 2020 Ford Explorer | 3/23/2020 | 36 | 2.65 | 92,295 | 69,961 | 32,076 | 32,076 |
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| | | | | Totals | 111,880 | 74,659 | 32,076 |

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


No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,353,969 | 1,527,857 | 821,540 |
| Receipts: | | | |
| Ad Valorem Tax | 2,505,056 | 2,556,719 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 49,505 | 0 | 0 |
| Motor Vehicle Tax | 265,693 | 236,181 | 261,434 |
| Recreational Vehicle Tax | 0 | 3,655 | 3,943 |
| 16/20M Vehicle Tax | 0 | 17,647 | 16,591 |
| Commercial Vehicle Tax | 0 | 14,393 | 15,591 |
| Watercraft Tax | 0 | 1,088 | 725 |
| Gross Earnings (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Mineral Production Tax | 13,665 | 10,000 | 10,000 |
| Local Alcoholic Liquor | 0 | 0 | 0 |
| Federal Aid | 9,296 | | |
| State Aid | 0 | 0 | 0 |
| Construction Fees | 45,600 | 0 | 0 |
| County Officer's Fees | 120,437 | 60,000 | 60,000 |
| Attorney and Docket Fees | 20,545 | 20,000 | 20,000 |
| Solid Waste Disposal Fees | 66,953 | 50,000 | 50,000 |
| Interest on Investments | 59,243 | 10,000 | 10,000 |
| Interest on Delinquent Taxes | 44,598 | 20,000 | 20,000 |
| Reimbursed Expenses | 449,141 | 150,000 | 150,000 |
| Zoning Fees | 2,750 | 0 | 0 |
| Transfers In - Special Motor Vehicle | 7,968 | 0 | 0 |
| Transfers In - Extension Council | 1,863 | 0 | 0 |
| Transfers In - Council of Aging | 1,560 | 0 | 0 |
| Transfers In - Mental Health | 606 | 0 | 0 |
| Transfers In - Intellectual Disability | 532 | 0 | 0 |
| Transfers In - Solid Waste | 0 | 0 | 200,000 |
| Flat Ridge Pilot | 360,349 | 310,000 | 310,000 |
| BP Ridge Pilot | 800,000 | 800,000 | 800,000 |
| AEP Pilot Fees | 300,000 | 0 | 300,000 |
| | | | |
| | | | |
| Budget Credit | -299,141 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | -116,076 | -135,880 | -137,239 |
| Miscellaneous | 15,039 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,725,182** | **4,123,803** | **2,091,045** |
| **Resources Available:** | **6,079,151** | **5,651,660** | **2,912,585** |


No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 6,079,151 | 5,651,660 | 2,912,585 |
| Expenditures: | | | |
| County Commission | 60,925 | 71,940 | 73,200 |
| County Clerk | 124,939 | 135,513 | 135,513 |
| County Treasurer | 147,480 | 160,358 | 162,818 |
| County Attorney | 162,979 | 176,486 | 176,627 |
| Register of Deeds | 130,624 | 140,354 | 142,560 |
| Sheriff | 1,118,571 | 1,298,835 | 1,461,250 |
| Courthouse General | 402,800 | 596,077 | 613,700 |
| Unified Court | 100,811 | 128,000 | 135,000 |
| County Coroner | 6,981 | 10,000 | 10,000 |
| Core Circles Programs | 10,000 | 10,000 | 10,000 |
| Conservation District | 25,000 | 25,000 | 30,000 |
| Fair | 11,500 | 11,500 | 11,500 |
| Victim Wellness (Sexual Assault) | 1,000 | 2,000 | 2,000 |
| Other | 303,870 | 0 | 0 |
| Human Resources | 65,565 | 81,868 | 86,270 |
| Emergency Management | 31,004 | 55,765 | 61,610 |
| Election | 102,109 | 82,700 | 82,700 |
| Windfarm Haul Route | 264,265 | 0 | 0 |
| Economic Development | 45,000 | 36,000 | 36,000 |
| Solid Waste | 84,967 | 121,500 | 133,900 |
| County Counselor | 61,396 | 125,000 | 125,000 |
| Student Loan Repayment Program | 25,000 | 25,000 | 25,000 |
| Kingman County Historical Museum | 10,000 | 0 | 0 |
| Council on Aging | 162,526 | 156,201 | 158,287 |
| Extension Council | 157,598 | 156,498 | 156,498 |
| Mental Health | 60,000 | 63,000 | 63,000 |
| Intellectual Disability | 60,525 | 60,525 | 60,525 |
| Transfer to Capital Improvement Reserve | 1,100,000 | 800,000 | 1,315,500 |
| Transfer to Equipment Reserve | 13,000 | 0 | 95,500 |
| Transfer to Debt Service | 0 | 0 | 84,500 |
| Transfer to Employee Benefit | 0 | 300,000 | 0 |
| Transfer to Solid Waste Fund | 0 | 0 | 200,000 |
| **Subtotal** | **4,850,435** | **4,830,120** | **5,648,458** |
| Budget Credit | -299,141 | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,551,294** | **4,830,120** | **5,648,458** |
| Unencumbered Cash Balance Dec 31 | 1,527,857 | 821,540 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 4,796,344 | 4,830,120 | 5,648,458 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,648,458 |
| | | Tax Required | 2,735,873 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 2,735,873 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| **County Commission** | | | |
| Salaries | 60,351 | 62,315 | 65,000 |
| Contractual | 574 | 6,400 | 5,950 |
| Commodities | 0 | 725 | 500 |
| Capital Outlay | 0 | 2,500 | 1,750 |
| | | | |
| **Total** | **60,925** | **71,940** | **73,200** |
| **County Clerk** | | | |
| Salaries | 117,410 | 126,613 | 126,613 |
| Contractual | 4,458 | 5,000 | 4,900 |
| Commodities | 3,042 | 3,000 | 3,200 |
| Capital Outlay | 29 | 900 | 800 |
| **Total** | **124,939** | **135,513** | **135,513** |
| **County Treasurer** | | | |
| Salaries | 108,856 | 117,008 | 120,518 |
| Contractual | 33,730 | 39,600 | 38,550 |
| Commodities | 3,744 | 3,250 | 3,250 |
| Capital Outlay | 1,150 | 500 | 500 |
| **Total** | **147,480** | **160,358** | **162,818** |
| **County Attorney** | | | |
| Salaries | 142,559 | 153,536 | 153,677 |
| Contractual | 18,599 | 18,950 | 18,950 |
| Commodities | 1,821 | 3,000 | 3,000 |
| Capital Outlay | 0 | 1,000 | 1,000 |
| **Total** | **162,979** | **176,486** | **176,627** |
| **Register of Deeds** | | | |
| Salaries | 116,152 | 125,354 | 128,060 |
| Contractual | 4,089 | 7,000 | 6,500 |
| Commodities | 5,641 | 5,000 | 4,500 |
| Capital Outlay | 4,742 | 3,000 | 3,500 |
| **Total** | **130,624** | **140,354** | **142,560** |
| **Sheriff** | | | |
| Salaries | 850,121 | 969,410 | 1,080,000 |
| Contractual | 164,334 | 275,075 | 296,450 |
| Commodities | 41,670 | 50,850 | 47,800 |
| Capital Outlay | 62,446 | 3,500 | 37,000 |
| **Total** | **1,118,571** | **1,298,835** | **1,461,250** |
| **Courthouse General** | | | |
| Salaries | 72,424 | 74,827 | 103,000 |
| Contractual | 303,146 | 439,750 | 433,700 |
| Commodities | 16,443 | 21,500 | 18,500 |
| Capital Outlay | 10,787 | 15,000 | 13,500 |
| Transfer to Capital Equip Reserves | 0 | 45,000 | 45,000 |
| **Total** | **402,800** | **596,077** | **613,700** |
| **Unified Court** | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 89,003 | 117,100 | 123,200 |
| Commodities | 4,801 | 3,900 | 5,100 |
| Capital Outlay | 7,007 | 7,000 | 6,700 |
| **Total** | **100,811** | **128,000** | **135,000** |
| | | | |
| Total - Page 6b | **2,249,129** | **2,707,563** | **2,900,668** |


No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| **County Coroner** | | | |
| Appropriations | 6,981 | 10,000 | 10,000 |
| **Total** | **6,981** | **10,000** | **10,000** |
| **Core Circles Programs** | | | |
| Appropriations | 10,000 | 10,000 | 10,000 |
| **Total** | **10,000** | **10,000** | **10,000** |
| **Conservation District** | | | |
| Appropriations | 25,000 | 25,000 | 30,000 |
| **Total** | **25,000** | **25,000** | **30,000** |
| **Fair** | | | |
| Appropriations | 11,500 | 11,500 | 11,500 |
| **Total** | **11,500** | **11,500** | **11,500** |
| **Victim Wellness (Sexual Assault)** | | | |
| Appropriations | 1,000 | 2,000 | 2,000 |
| **Total** | **1,000** | **2,000** | **2,000** |
| **Other** | | | |
| Grants to Cities | 300,000 | | |
| Contractual | 3,870 | 0 | 0 |
| **Total** | **303,870** | **0** | **0** |
| **Human Resources** | | | |
| Salaries | 58,768 | 67,868 | 72,270 |
| Contractual | 6,490 | 11,300 | 11,300 |
| Commodities | 307 | 1,200 | 1,200 |
| Capital Outlay | 0 | 1,500 | 1,500 |
| **Total** | **65,565** | **81,868** | **86,270** |
| **Emergency Management** | | | |
| Salaries | 24,166 | 42,590 | 48,585 |
| Contractual | 1,984 | 6,475 | 5,925 |
| Commodities | 1,578 | 2,700 | 3,100 |
| Capital Outlay | 276 | 1,000 | 0 |
| Transfer to Equipment Reserve | 3,000 | 3,000 | 4,000 |
| **Total** | **31,004** | **55,765** | **61,610** |
| | | | |
| Total - Page 6c | **454,920** | **196,133** | **211,380** |


No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| **Election** | | | |
| Salaries | 10,000 | 8,200 | 10,000 |
| Contractual | 27,343 | 34,500 | 34,000 |
| Commodities | 2,581 | 10,000 | 5,000 |
| Capital Outlay | 42,185 | 20,000 | 33,700 |
| Transfer to Equipment Reserve | 20,000 | 10,000 | 0 |
| **Total** | **102,109** | **82,700** | **82,700** |
| **Windfarm Haul Route** | | | |
| Contractual | 264,265 | 0 | 0 |
| **Total** | **264,265** | **0** | **0** |
| **Economic Development** | | | |
| Appropriations | 45,000 | 36,000 | 36,000 |
| **Total** | **45,000** | **36,000** | **36,000** |
| **Solid Waste** | | | |
| Contractual | 84,967 | 121,500 | 133,900 |
| **Total** | **84,967** | **121,500** | **133,900** |
| **County Counselor** | | | |
| Contractual | 61,396 | 125,000 | 125,000 |
| **Total** | **61,396** | **125,000** | **125,000** |
| **Student Loan Repayment Program** | | | |
| Scholarships | 25,000 | 25,000 | 25,000 |
| **Total** | **25,000** | **25,000** | **25,000** |
| **Kingman County Historical Museum** | | | |
| Appropriations | 10,000 | 0 | 0 |
| **Total** | **10,000** | **0** | **0** |
| **Council on Aging** | | | |
| Appropriations | 162,526 | 156,201 | 158,287 |
| **Total** | **162,526** | **156,201** | **158,287** |
| **Extension Council** | | | |
| Appropriations | 157,598 | 156,498 | 156,498 |
| **Total** | **157,598** | **156,498** | **156,498** |
| | | | |
| Total - Page6d | **912,861** | **702,899** | **717,385** |


No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| **Mental Health** | | | |
| Appropriations | 60,000 | 63,000 | 63,000 |
| **Total** | **60,000** | **63,000** | **63,000** |
| **Intellectual Disability** | | | |
| Appropriations | 60,525 | 60,525 | 60,525 |
| **Total** | **60,525** | **60,525** | **60,525** |
| **Transfer to Capital Improvement Reser** | 1,100,000 | 800,000 | 1,315,500 |
| **Total** | **1,100,000** | **800,000** | **1,315,500** |
| **Transfer to Equipment Reserve** | 13,000 | 0 | 95,500 |
| **Total** | **13,000** | **0** | **95,500** |
| **Transfer to Debt Service** | 0 | 0 | 84,500 |
| **Total** | **0** | **0** | **84,500** |
| **Transfer to Solid Waste Fund** | 0 | 0 | 200,000 |
| **Total** | **0** | **0** | **200,000** |
| **Transfer to Employee Benefit** | 0 | 300,000 | 0 |
| **Total** | **0** | **300,000** | **0** |
| | | | |
| Total - Page6e | **1,233,525** | **1,223,525** | **1,819,025** |

**FUND PAGE - GENERAL**

| | | | |
|---|---|---|---|
| | | | |
| Total - Page 6b | 2,249,129 | 2,707,563 | 2,900,668 |
| | | | |
| Total - Page 6c | 454,920 | 196,133 | 211,380 |
| | | | |
| Total - Page 6d | 912,861 | 702,899 | 717,385 |
| | | | |
| Total - Page 6e | 1,233,525 | 1,223,525 | 1,819,025 |
| | | | |
| Total Detail Expenditures** | **4,850,435** | **4,830,120** | **5,648,458** |

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



No assurance is provided. Substantially all disclosures omitted.

Kingman County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 248 | 4,529 | 2,323 |
| Receipts: | | | |
| Ad Valorem Tax | 284,314 | 292,944 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,937 | 0 | |
| Motor Vehicle Tax | 32,065 | 26,804 | 29,954 |
| Recreational Vehicle Tax | 0 | 415 | 452 |
| 16/20M Vehicle Tax | 0 | 2,003 | 1,901 |
| Commercial Vehicle Tax | 0 | 1,633 | 1,786 |
| Watercraft Tax | 0 | 124 | 83 |
| Transfer in from General Fund | 0 | 0 | 84,500 |
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| Neighborhood Revitalization Rebate | -13,175 | -15,569 | -14,236 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| **Total Receipts** | **309,141** | **308,354** | **104,440** |
| **Resources Available:** | **309,389** | **312,883** | **106,763** |
| Expenditures: | | | |
| Bond Principal | 215,000 | 225,000 | 220,000 |
| Bond Interest and Fees | 89,860 | 85,560 | 165,561 |
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| Cash Basis Reserve (2022 column) | 0 | 0 | 5,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **304,860** | **310,560** | **390,561** |
| Unencumbered Cash Balance Dec 31 | 4,529 | 2,323 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 309,860 | 320,560 | 390,561 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 390,561 |
| | | Tax Required | 283,798 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 283,798 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Kingman County

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 66,847 | 106,087 | 35,442 |
| Receipts: | | | |
| Ad Valorem Tax | 1,281,567 | 1,349,703 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 27,273 | 0 | 0 |
| Motor Vehicle Tax | 146,852 | 120,824 | 138,011 |
| Recreational Vehicle Tax | 0 | 1,869 | 2,082 |
| 16/20M Vehicle Tax | 0 | 9,027 | 8,758 |
| Commercial Vehicle Tax | 0 | 7,363 | 8,231 |
| Watercraft Tax | 0 | 557 | 382 |
| Special City & County Highway | 438,043 | 374,656 | 429,188 |
| Reimbursements | 40,582 | 0 | 0 |
| Federal Aid | 17,840 | 0 | 0 |
| State Aid | 2,307 | 0 | 0 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | -59,384 | -71,732 | -71,991 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,895,080** | **1,792,267** | **514,661** |
| **Resources Available:** | **1,961,927** | **1,898,354** | **550,103** |

Kingman County 2022

**FUND PAGE - ROAD**

| Adopted Budget Road & Bridge | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 1,961,927 | 1,898,354 | 550,103 |
| Expenditures from detail page: | | | |
| Personal Services | 565,577 | 651,062 | 575,000 |
| Contractual Services | 365,497 | 341,150 | 557,150 |
| Commodities | 591,715 | 740,700 | 788,100 |
| Capital Outlay | 106,551 | 130,000 | 65,000 |
| Transfer to Special Highway Improvement Fund | 169,875 | 0 | 0 |
| Transfer to Special Machinery Fund | 56,625 | 0 | 0 |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,855,840** | **1,862,912** | **1,985,250** |
| Unencumbered Cash Balance Dec 31 | 106,087 | 35,442 | xxxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 1,862,912 | 1,862,912 | 1,985,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,985,250 |
| | | Tax Required | 1,435,147 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 1,435,147 |

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

Kingman County

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **Special Bridge** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 834 | 195,661 | 180,904 |
| Receipts: | | | |
| Ad Valorem Tax | 356,939 | 354,173 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 6,711 | 0 | 0 |
| Motor Vehicle Tax | 38,822 | 33,652 | 36,215 |
| Recreational Vehicle Tax | 0 | 521 | 546 |
| 16/20 M Vehicle Tax | 0 | 2,514 | 2,298 |
| Commercial Vehicle Tax | 0 | 2,051 | 2,160 |
| Watercraft Tax | 0 | 155 | 100 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | -16,539 | -18,823 | -2,734 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **385,933** | **374,243** | **38,585** |
| **Resources Available:** | **386,767** | **569,904** | **219,489** |
| Expenditures: | | | |
| Contractual Services | 191,106 | 50,000 | 50,000 |
| Commodities | 0 | 39,000 | 39,000 |
| Capital Outlay | 0 | 300,000 | 185,000 |
| Transfer to Special Highway Improvement Fund | 0 | 0 | 0 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **191,106** | **389,000** | **274,000** |
| Unencumbered Cash Balance Dec 31 | 195,661 | 180,904 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 389,000 | 389,000 | 274,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 274,000 |
| | | Tax Required | 54,511 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 54,511 |

| Adopted Budget **Public Health** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 213,875 | 306,508 | 175,438 |
| Receipts: | | | |
| Ad Valorem Tax | 178,564 | 105,349 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,481 | 0 | 0 |
| Motor Vehicle Tax | 28,229 | 16,834 | 10,772 |
| Recreational Vehicle Tax | 0 | 260 | 162 |
| 16/20 M Vehicle Tax | 0 | 1,258 | 684 |
| Commercial Vehicle Tax | 0 | 1,026 | 642 |
| Watercraft Tax | 0 | 78 | 30 |
| Federal Aid | 48,440 | 30,000 | 30,000 |
| State Aid | 11,666 | 2,000 | 2,000 |
| Charges of Services | 57,621 | 35,000 | 35,000 |
| | | | |
| Neighborhood Revitalization Rebate | -8,274 | -5,599 | -3,494 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **320,727** | **186,206** | **75,796** |
| **Resources Available:** | **534,602** | **492,714** | **251,234** |
| Expenditures: | | | |
| Personal Services | 165,394 | 217,901 | 223,000 |
| Contractual Services | 40,645 | 73,700 | 62,450 |
| Commodities | 22,055 | 25,675 | 35,433 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **228,094** | **317,276** | **320,883** |
| Unencumbered Cash Balance Dec 31 | 306,508 | 175,438 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 349,545 | 317,276 | 320,883 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 320,883 |
| | | Tax Required | 69,649 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 69,649 |

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

Kingman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Activity Center Maintenance | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,045 | 50,811 | 34,363 |
| Receipts: | | | |
| Ad Valorem Tax | 80,386 | 77,935 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,444 | 0 | 0 |
| Motor Vehicle Tax | 5,261 | 7,579 | 7,969 |
| Recreational Vehicle Tax | 0 | 117 | 120 |
| 16/20 M Vehicle Tax | 0 | 566 | 506 |
| Commercial Vehicle Tax | 0 | 462 | 475 |
| Watercraft Tax | 0 | 35 | 22 |
| Charges for Services | 33,047 | 30,000 | 30,000 |
| | | | |
| Neighborhood Revitalization Rebate | -3,725 | -4,142 | -2,669 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **116,413** | **112,552** | **36,423** |
| **Resources Available:** | **148,458** | **163,363** | **70,786** |
| Expenditures: | | | |
| Personal Services | 46,572 | 54,000 | 54,000 |
| Contractual Services | 28,345 | 45,100 | 45,000 |
| Commodities | 9,069 | 19,900 | 15,000 |
| Capital Outlay | 3,661 | 0 | 10,000 |
| Transfer to Activity Center Roof Repl | 10,000 | 10,000 | 0 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **97,647** | **129,000** | **124,000** |
| Unencumbered Cash Balance Dec 31 | 50,811 | 34,363 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 129,000 | 129,000 | 124,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 124,000 |
| | | Tax Required | 53,214 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 53,214 |

| Adopted Budget<br>Extension Council | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 637 | 0 | 0 |
| Motor Vehicle Tax | 1,226 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| Miscellaneous | 0 | 7,000 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,863** | **7,000** | **0** |
| **Resources Available:** | **1,863** | **7,000** | **0** |
| Expenditures: | | | |
| Expenditures to Close Out Fund | 0 | 7,000 | 0 |
| Transfer to General Fund | 1,863 | 0 | 0 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,863** | **7,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 10,000 | 7,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **County Appraiser** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,239 | 44,089 | 30,038 |
| Receipts: | | | |
| Ad Valorem Tax | 153,714 | 167,021 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,186 | 0 | 0 |
| Motor Vehicle Tax | 16,986 | 14,487 | 17,078 |
| Recreational Vehicle Tax | 0 | 224 | 258 |
| 16/20 M Vehicle Tax | 0 | 1,082 | 1,084 |
| Commercial Vehicle Tax | 0 | 883 | 1,019 |
| Watercraft Tax | 0 | 67 | 47 |
| | | | |
| Neighborhood Revitalization Rebate | -7,123 | -8,877 | -7,422 |
| Miscellaneous | 9,301 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **176,064** | **174,887** | **12,064** |
| **Resources Available:** | **211,303** | **218,976** | **42,102** |
| Expenditures: | | | |
| Personal Services | 110,551 | 117,813 | 121,341 |
| Contractual Services | 47,804 | 64,750 | 63,550 |
| Commodities | 3,119 | 3,750 | 3,050 |
| Capital Outlay | 740 | 1,000 | 500 |
| Transfers to Cap Equip Reserve | 5,000 | 1,625 | 1,625 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **167,214** | **188,938** | **190,066** |
| Unencumbered Cash Balance Dec 31 | 44,089 | 30,038 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 188,882 | 188,938 | 190,066 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 190,066 |
| | | Tax Required | 147,964 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 147,964 |

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 73,722 | 116,515 | 55,484 |
| Receipts: | | | |
| Ad Valorem Tax | 87,850 | 29,144 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,895 | 0 | 0 |
| Motor Vehicle Tax | 9,062 | 8,278 | 2,980 |
| Recreational Vehicle Tax | 0 | 128 | 45 |
| 16/20 M Vehicle Tax | 0 | 618 | 189 |
| Commercial Vehicle Tax | 0 | 504 | 178 |
| Watercraft Tax | 0 | 38 | 8 |
| Sales of Chemicals | 58,803 | 50,000 | 50,000 |
| | | | |
| Neighborhood Revitalization Rebate | -4,071 | -1,549 | -2,728 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **153,539** | **87,161** | **50,672** |
| **Resources Available:** | **227,261** | **203,676** | **106,156** |
| Expenditures: | | | |
| Personal Services | 37,588 | 44,392 | 56,380 |
| Contractual Services | 10,555 | 19,050 | 19,400 |
| Commodities | 62,290 | 84,050 | 84,050 |
| Capital Outlay | 313 | 700 | 700 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **110,746** | **148,192** | **160,530** |
| Unencumbered Cash Balance Dec 31 | 116,515 | 55,484 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 154,774 | 148,192 | 160,530 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 160,530 |
| | | Tax Required | 54,374 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 54,374 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **Council on Aging** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 535 | 0 | 0 |
| Motor Vehicle Tax | 1,025 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| Income to Close fund | 0 | 7,000 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,560** | **7,000** | **0** |
| **Resources Available:** | **1,560** | **7,000** | **0** |
| Expenditures: | | | |
| Expense to Close Fund | 0 | 7,000 | 0 |
| Transfer to General Fund | 1,560 | 0 | 0 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,560** | **7,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 10,000 | 7,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| Adopted Budget **Mental Health** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 208 | 0 | 0 |
| Motor Vehicle Tax | 398 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| Other Income to Close Fund | 0 | 5,000 | 0 |
| | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **606** | **5,000** | **0** |
| **Resources Available:** | **606** | **5,000** | **0** |
| Expenditures: | | | |
| Appropriations | 0 | 5,000 | 0 |
| Transfer to General Fund | 606 | 0 | 0 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **606** | **5,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 10,000 | 5,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **Intellectual Disability** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 187 | 0 | 0 |
| Motor Vehicle Tax | 345 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| Other Income | 0 | 5,000 | |
| | | | |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **532** | **5,000** | **0** |
| **Resources Available:** | **532** | **5,000** | **0** |
| Expenditures: | | | |
| Transfer to General Fund | 532 | 5,000 | 0 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **532** | **5,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 10,000 | 5,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| Adopted Budget **Ambulance** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,791 | 4,563 | 351 |
| Receipts: | | | |
| Ad Valorem Tax | 245,351 | 245,079 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,847 | 0 | 0 |
| Motor Vehicle Tax | 25,943 | 23,131 | 25,060 |
| Recreational Vehicle Tax | 0 | 358 | 378 |
| 16/20 M Vehicle Tax | 0 | 1,728 | 1,590 |
| Commercial Vehicle Tax | 0 | 1,410 | 1,495 |
| Watercraft Tax | 0 | 107 | 69 |
| | | | |
| Neighborhood Revitalization Rebate | -11,369 | -13,025 | -14,790 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **264,772** | **258,788** | **13,802** |
| **Resources Available:** | **267,563** | **263,351** | **14,153** |
| Expenditures: | | | |
| Norwich Service | 36,000 | 36,000 | 56,000 |
| City of Kingman Service | 227,000 | 227,000 | 247,000 |
| Cash Forward (2022 column) | 0 | 0 | 6,000 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **263,000** | **263,000** | **309,000** |
| Unencumbered Cash Balance Dec 31 | 4,563 | 351 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 266,000 | 269,000 | 309,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 309,000 |
| | | Tax Required | 294,847 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 294,847 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Kingman County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Employee Benefits** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 631,824 | 684,423 | 244,272 |
| Receipts: | | | |
| Ad Valorem Tax | 1,949,191 | 1,647,576 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 42,061 | 0 | 0 |
| Motor Vehicle Tax | 231,271 | 183,767 | 168,470 |
| Recreational Vehicle Tax | 0 | 2,843 | 2,541 |
| 16/20 M Vehicle Tax | 0 | 13,730 | 10,691 |
| Commercial Vehicle Tax | 0 | 11,199 | 10,047 |
| Watercraft Tax | 0 | 847 | 466 |
| Transfer in from General Fund | 0 | 300,000 | 0 |
| Miscellaneous | 6,573 | 0 | 0 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | -90,321 | -87,563 | -105,123 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,138,775** | **2,072,399** | **87,092** |
| **Resources Available:** | **2,770,599** | **2,756,822** | **331,364** |
| Expenditures: | | | |
| Health Insurance | 1,491,167 | 1,801,500 | 1,705,000 |
| Other Insurance | 61,165 | 70,000 | 75,000 |
| Social Security | 212,453 | 242,800 | 252,000 |
| Retirement | 274,035 | 313,250 | 310,000 |
| Workmen's Compensation | 45,043 | 70,000 | 70,000 |
| Unemployment Tax | 2,313 | 15,000 | 15,000 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **2,086,176** | **2,512,550** | **2,427,000** |
| Unencumbered Cash Balance Dec 31 | 684,423 | 244,272 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 2,315,000 | 2,512,550 | 2,427,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,427,000 |
| | | Tax Required | 2,095,636 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 2,095,636 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>**Special Parks and Recreation** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,998 | 2,998 | 2,998 |
| Receipts: | | | |
| Local Alcohol Liquor Tax | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| 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 (2022 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 |
| 2020/2021/2022 Budget Authority Amount | 3,998 | 2,998 | 2,998 |

| Adopted Budget<br>**Special Alcohol and Drug Program** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 24,810 | 30,634 | 36,920 |
| Receipts: | | | |
| Local Alcohol Liquor Tax | 5,824 | 6,286 | 6,334 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,824** | **6,286** | **6,334** |
| **Resources Available:** | **30,634** | **36,920** | **43,254** |
| Expenditures: | | | |
| Appropriation | 0 | 0 | 43,254 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **43,254** |
| Unencumbered Cash Balance Dec 31 | 30,634 | 36,920 | 0 |
| 2020/2021/2022 Budget Authority Amount | 31,314 | 34,449 | 43,254 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Emergency Telephone Services (911)** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 86,415 | 73,776 | 51,026 |
| Receipts: | | | |
| 911 Telephone Tax | 68,062 | 65,000 | 65,000 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **68,062** | **65,000** | **65,000** |
| **Resources Available:** | **154,477** | **138,776** | **116,026** |
| Expenditures: | | | |
| Contractual Services | 63,610 | 63,610 | 90,000 |
| Commodities | 0 | 0 | 1,000 |
| Capital Outlay | 17,091 | 24,140 | 25,026 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **80,701** | **87,750** | **116,026** |
| Unencumbered Cash Balance Dec 31 | 73,776 | 51,026 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 145,702 | 119,415 | 116,026 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

Kingman County

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-A

| (1) Fund Name: Special Machinery | | (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 | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 104,406 | Cash Balance Jan 1 | 489,286 | Cash Balance Jan 1 | 71,122 | Cash Balance Jan 1 | 7,218 | Cash Balance Jan 1 | 5,239 | 677,271 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers In | 56,625 | Transfers In | 169,875 | Technology Fees | 15,420 | Technology Fees | 3,854 | Technology Fees | 3,854 | |
| | | Federal Aid | 2,545 | Interest | 100 | | | | | |
| | | Cancelled encumbrance | 10,508 | | | | | | | |
| Total Receipts | 56,625 | Total Receipts | 182,928 | Total Receipts | 15,520 | Total Receipts | 3,854 | Total Receipts | 3,854 | 262,781 |
| Resources Available: | 161,031 | Resources Available: | 672,214 | Resources Available: | 86,642 | Resources Available: | 11,072 | Resources Available: | 9,093 | 940,052 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 86,552 | Capital Outlay | 92,327 | Contractual Services | 7,000 | | | | | |
| Total Expenditures | 86,552 | Total Expenditures | 92,327 | Total Expenditures | 7,000 | Total Expenditures | 0 | Total Expenditures | 0 | 185,879 |
| Cash Balance Dec 31 | 74,479 | Cash Balance Dec 31 | 579,887 | Cash Balance Dec 31 | 79,642 | Cash Balance Dec 31 | 11,072 | Cash Balance Dec 31 | 9,093 | 754,173 |
| | | | | | | | | | | 754,173 |

**Note: These two block figures should agree.

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

State of Kansas
County

Kingman County

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2020 is to be shown)*

2022

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 | | Special Motor Vehicle | | |
| Unencumbered Cash Balance Jan 1 | 978,365 | Unencumbered Cash Balance Jan 1 | 1,463,142 | Unencumbered Cash Balance Jan 1 | 404,772 | Unencumbered Cash Balance Jan 1 | 21,413 | Unencumbered Cash Balance Jan 1 | 0 | Total 2,867,692 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Sales and Compensating U | 924,357 | Transfers In | 1,100,000 | Transfers In | 41,000 | Transfers In | 10,000 | Collections | 87,723 | |
| Federal Aid | 22,533 | | | | | | | Miscellaneous | 9,385 | |
| State Aid | 88,449 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 1,035,339 | Total Receipts | 1,100,000 | Total Receipts | 41,000 | Total Receipts | 10,000 | Total Receipts | 97,108 | 2,283,447 |
| Resources Available: | 2,013,704 | Resources Available: | 2,563,142 | Resources Available: | 445,772 | Resources Available: | 31,413 | Resources Available: | 97,108 | 5,151,139 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 723,083 | Capital Outlay | 1,119,004 | Capital Outlay | 29,207 | | | Personal Services | 77,071 | |
| | | | | | | | | Contractual Services | 2,816 | |
| | | | | | | | | Commodities | 6,592 | |
| | | | | | | | | Capital Outlay | 2,661 | |
| | | | | | | | | Transfers Out | 7,968 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 723,083 | Total Expenditures | 1,119,004 | Total Expenditures | 29,207 | Total Expenditures | 0 | Total Expenditures | 97,108 | 1,968,402 |
| Cash Balance Dec 31 | 1,290,621 | Cash Balance Dec 31 | 1,444,138 | Cash Balance Dec 31 | 416,565 | Cash Balance Dec 31 | 31,413 | Cash Balance Dec 31 | 0 | 3,182,737 |
| | | | | | | | | | | 3,182,737 |

**Note: These two block figures should agree.

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

State of Kansas
County

Kingman County

**NON-BUDGETED FUNDS (C)**
*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Prosecutor Training Assistance | | CDBG-CV Grant Fund | | Coronovirus Relief Fund | | EOC Grant (Spark Fund) | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 9,996 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 9,996 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Collections | 4,048 | Federal Aid | 36,000 | Federal Aid | 1,435,053 | Federal Aid | 52,831 | | | |
| Total Receipts | 4,048 | Total Receipts | 36,000 | Total Receipts | 1,435,053 | Total Receipts | 52,831 | Total Receipts | 0 | 1,527,932 |
| Resources Available: | 14,044 | Resources Available: | 36,000 | Resources Available: | 1,435,053 | Resources Available: | 52,831 | Resources Available: | 0 | 1,537,928 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personal Services | 2,961 | Contractual Services | 33,000 | Contractual Services | 1,435,053 | Contractual Services | 49,377 | | | |
| Contractual Services | 1,382 | | | | | | | | | |
| Total Expenditures | 4,343 | Total Expenditures | 33,000 | Total Expenditures | 1,435,053 | Total Expenditures | 49,377 | Total Expenditures | 0 | 1,521,773 |
| Cash Balance Dec 31 | 9,701 | Cash Balance Dec 31 | 3,000 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 3,454 | Cash Balance Dec 31 | 0 | **16,155** |
| | | | | | | | | | | **16,155** |

**Note: These two block figures should agree.

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

State of Kansas
County
2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Kingman County**
will meet on August 30, 2021 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.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.
REVENUE NEUTRAL RATE HEARING will be held beginning at 8:30 AM immediately preceeding the budget adoption hearing.

### BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Est. Tax Rate* |
| General | 4,551,294 | 24.494 | 4,830,120 | 26.483 | 5,648,458 | 2,735,873 | 25.712 |
| Debt Service | 304,860 | 2.780 | 310,560 | 3.034 | 390,561 | 283,798 | 2.667 |
| Road & Bridge | 1,855,840 | 12.531 | 1,862,912 | 13.980 | 1,985,250 | 1,435,147 | 13.488 |
| Special Bridge | 191,106 | 3.490 | 389,000 | 3.669 | 274,000 | 54,511 | 0.512 |
| Public Health | 228,094 | 1.746 | 317,276 | 1.091 | 320,883 | 69,649 | 0.655 |
| Activity Center Maintenanc | 97,647 | 0.786 | 129,000 | 0.807 | 124,000 | 53,214 | 0.500 |
| Extension Council | 1,863 | | 7,000 | | | | |
| County Appraiser | 167,214 | 1.503 | 188,938 | 1.730 | 190,066 | 147,964 | 1.391 |
| Noxious Weed | 110,746 | 0.859 | 148,192 | 0.302 | 160,530 | 54,374 | 0.511 |
| Council on Aging | 1,560 | | 7,000 | | | | |
| Mental Health | 606 | | 5,000 | | | | |
| Intellectual Disability | 532 | | 5,000 | | | | |
| Ambulance | 263,000 | 2.399 | 263,000 | 2.539 | 309,000 | 294,847 | 2.771 |
| Employee Benefits | 2,086,176 | 19.059 | 2,512,550 | 17.066 | 2,427,000 | 2,095,636 | 19.695 |
| Special Parks and Recrea | | | | | 2,998 | | |
| Special Alcohol and Drug | | | | | 43,254 | | |
| Emergency Telephone Se | 80,701 | | 87,750 | | 116,026 | | |
| Non-Budgeted Funds-A | 185,879 | | | | | | |
| Non-Budgeted Funds-B | 1,968,402 | | | | | | |
| Non-Budgeted Funds-C | 1,521,773 | | | | | | |
| | | | | | | | |
| Totals | 13,617,293 | 69.647 | 11,063,298 | 70.701 | 11,992,026 | 7,225,013 | 67.902 |
| *Revenue Neutral Rate* ** | | | | | | | *67.878* |
| Less: Transfers | 1,390,029 | | 1,169,625 | | 1,746,125 | | |
| Net Expenditure | 12,227,264 | | 9,893,673 | | 10,245,901 | | |
| Total Tax Levied | 7,286,478 | | 7,110,045 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 105,435,226 | | 101,373,358 | | 106,405,565 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 3,845,000 | 3,635,000 | 3,420,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 178,057 | 111,117 | 111,880 |
| Total | 4,023,057 | 3,746,117 | 3,531,880 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Carol D. Noblit
Clerk

Carol D. Noblit


No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County
2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Kingman County**
will meet on August 30, 2021 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.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.
REVENUE NEUTRAL RATE HEARING will be held beginning at 8:30 AM immediately preceeding the budget adoption hearing.

### BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Est. Tax Rate* |
| General | 4,551,294 | 24.494 | 4,830,120 | 26.483 | 5,648,458 | 2,735,873 | 25.712 |
| Debt Service | 304,860 | 2.780 | 310,560 | 3.034 | 390,561 | 283,798 | 2.667 |
| Road & Bridge | 1,855,840 | 12.531 | 1,862,912 | 13.980 | 1,985,250 | 1,435,147 | 13.488 |
| Special Bridge | 191,106 | 3.490 | 389,000 | 3.669 | 274,000 | 54,511 | 0.512 |
| Public Health | 228,094 | 1.746 | 317,276 | 1.091 | 320,883 | 69,649 | 0.655 |
| Activity Center Maintenanc | 97,647 | 0.786 | 129,000 | 0.807 | 124,000 | 53,214 | 0.500 |
| Extension Council | 1,863 | | 7,000 | | | | |
| County Appraiser | 167,214 | 1.503 | 188,938 | 1.730 | 190,066 | 147,964 | 1.391 |
| Noxious Weed | 110,746 | 0.859 | 148,192 | 0.302 | 160,530 | 54,374 | 0.511 |
| Council on Aging | 1,560 | | 7,000 | | | | |
| Mental Health | 606 | | 5,000 | | | | |
| Intellectual Disability | 532 | | 5,000 | | | | |
| Ambulance | 263,000 | 2.399 | 263,000 | 2.539 | 309,000 | 294,847 | 2.771 |
| Employee Benefits | 2,086,176 | 19.059 | 2,512,550 | 17.066 | 2,427,000 | 2,095,636 | 19.695 |
| Special Parks and Recrea | | | | | 2,998 | | |
| Special Alcohol and Drug | | | | | 43,254 | | |
| Emergency Telephone Se | 80,701 | | 87,750 | | 116,026 | | |
| Non-Budgeted Funds-A | 185,879 | | | | | | |
| Non-Budgeted Funds-B | 1,968,402 | | | | | | |
| Non-Budgeted Funds-C | 1,521,773 | | | | | | |
| | | | | | | | |
| Totals | 13,617,293 | 69.647 | 11,063,298 | 70.701 | 11,992,026 | 7,225,013 | 67.902 |
| *Revenue Neutral Rate* ** | | | | | | | *67.878* |
| Less: Transfers | 1,390,029 | | 1,169,625 | | 1,746,125 | | |
| Net Expenditure | 12,227,264 | | 9,893,673 | | 10,245,901 | | |
| Total Tax Levied | 7,286,478 | | 7,110,045 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 105,435,226 | | 101,373,358 | | 106,405,565 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 3,845,000 | 3,635,000 | 3,420,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 178,057 | 111,117 | 111,880 |
| Total | 4,023,057 | 3,746,117 | 3,531,880 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Carol D. Noblit
Clerk


No assurance is provided. Substantially all disclosures omitted.

Kingman County 2022

## 2022 Neighborhood Revitalization Rebate

| Budgeted Funds for 2022 | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|---|---|---|---|
| General | 2,598,634 | 24.422 | 137,239 |
| Debt Service | 269,562 | 2.533 | 14,236 |
| Road & Bridge | 1,363,156 | 12.811 | 71,991 |
| Special Bridge | 51,777 | 0.487 | 2,734 |
| Public Health | 66,155 | 0.622 | 3,494 |
| Activity Center Maintenance | 50,545 | 0.475 | 2,669 |
| Extension Council | 0 | | 0 |
| County Appraiser | 140,542 | 1.321 | 7,422 |
| Noxious Weed | 51,646 | 0.485 | 2,728 |
| Council on Aging | 0 | | 0 |
| Mental Health | 0 | | 0 |
| Intellectual Disability | 0 | | 0 |
| Ambulance | 280,057 | 2.632 | 14,790 |
| Employee Benefits | 1,990,513 | 18.707 | 105,123 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 6,862,587 | 64.494 | 362,426 |

2021 July 1 Valuation: 106,405,565

Valuation Factor: 106,405.565

Neighborhood Revitalization Subj to Rebate: 5,619,504

Neighborhood Revitalization factor: 5,619.504

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.


No assurance is provided. Substantially all disclosures omitted.

# PUBLIC NOTICE

*First published in the Kingman Leader-Courier on Thursday August 5, 2021. 2t*

State of Kansas
County
2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kingman County
will meet on August 30, 2021 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.
Detailed budget information is available at Kingman County Clerk's Office and will be available at this hearing.
REVENUE NEUTRAL RATE HEARING will be held beginning at 8:30 AM immediately preceeding the budget adoption hearing.

### BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Est. Tax Rate* |
| General | 4,551,294 | 24.494 | 4,830,120 | 26.483 | 5,648,458 | 2,735,873 | 25.712 |
| Debt Service | 304,860 | 2.780 | 310,560 | 3.034 | 390,561 | 283,798 | 2.667 |
| Road & Bridge | 1,855,840 | 12.531 | 1,862,912 | 13.980 | 1,985,250 | 1,435,147 | 13.488 |
| Special Bridge | 191,106 | 3.490 | 389,000 | 3.669 | 274,000 | 54,511 | 0.512 |
| Public Health | 228,094 | 1.746 | 317,276 | 1.091 | 320,883 | 69,649 | 0.655 |
| Activity Center Maintenan | 97,647 | 0.786 | 129,000 | 0.807 | 124,000 | 53,214 | 0.500 |
| Extension Council | 1,863 | | 7,000 | | | | |
| County Appraiser' | 167,214 | 1.503 | 188,938 | 1.730 | 190,066 | 147,964 | 1.391 |
| Noxious Weed | 110,746 | 0.859 | 148,192 | 0.302 | 160,530 | 54,374 | 0.511 |
| Council on Aging | 1,560 | | 7,000 | | | | |
| Mental Health | 606 | | 5,000 | | | | |
| Intellectual Disability | 532 | | 5,000 | | | | |
| Ambulance | 263,000 | 2.399 | 263,000 | 2.539 | 309,000 | 294,847 | 2.771 |
| Employee Benefits | 2,086,176 | 19.059 | 2,512,550 | 17.066 | 2,427,000 | 2,095,636 | 19.695 |
| Special Parks and Recrea | | | | | 2,998 | | |
| Special Alcohol and Drug | | | | | 43,254 | | |
| Emergency Telephone Se | 80,701 | | 87,750 | | 116,026 | | |
| Non-Budgeted Funds-A | 185,879 | | | | | | |
| Non-Budgeted Funds-B | 1,968,402 | | | | | | |
| Non-Budgeted Funds-C | 1,521,773 | | | | | | |
| | | | | | | | |
| Totals | 13,617,293 | 69.647 | 11,063,298 | 70.701 | 11,992,026 | 7,225,013 | 67.902 |
| *Revenue Neutral Rate* ** | | | | | | | *67.878* |
| Less: Transfers | 1,390,029 | | 1,169,625 | | 1,746,125 | | |
| Net Expenditure | 12,227,264 | | 9,893,673 | | 10,245,901 | | |
| Total Tax Levied | 7,286,478 | | 7,110,045 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 105,436,226 | | 101,373,358 | | 106,405,565 | | |

Outstanding Indebtedness, January 1,

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 3,845,000 | 3,635,000 | 3,420,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 178,057 | 111,117 | 111,880 |
| Total | 4,023,057 | 3,746,117 | 3,531,880 |

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Carol D. Noblit
Clerk

Carol D. Noblit


No assurance is provided. Substantially all disclosures omitted.

Resolution No. 2021-R13

**A RESOLUTION OF KINGMAN COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2022;**

**WHEREAS**, the Kingman County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Kingman County Clerk provided notice of the hearing on the Revenue Neutral Rate on August 5th, 2021 & August 12th, 2021; and

**WHEREAS**, the Revenue Neutral Rate for tax year 2022 for Kingman County was calculated as 67.878 mills by the County Clerk; and

**WHEREAS**, the budget proposed by the Kingman County Board of County Commissioners for tax year 2022 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Kingman County Board of County Commissioners held a hearing on August 30th, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

**WHEREAS**, the Kingman County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Kingman County to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE KINGMAN COUNTY BOARD OF COUNTY COMMISSIONERS:**

Kingman County shall levy a property tax rate exceeding the Revenue Neutral Rate of 67.902 mills for Tax Year 2022.

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 Kingman County Board of County Commissioners.

**ADOPTED** this 30th day of August, 2021.

Chairman, Board of County Commissioners

Commissioner

Commissioner

Attested:

County Clerk

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