State of Kansas
Special District
2026

CERTIFICATE

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

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	80-2516	5	12,403,402	1,011,950	
Debt Service	10-113				
Totals		xxxxxxxxx	12,403,402	1,011,950	10.482
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					96,537,376
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	10.482
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Forvis Mazars, LLP

Address:
1551 N. Waterfront Pkwy, Ste 300
Wichita, KS 67206
Email:
casey.cockrum@us.forvismazars.com

Attest: 7-28-25, 2025
Kristi Cooper
County Clerk

Governing Body

CPA Summary

Kiowa County Memorial Hospital
Kiowa County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,011,837	39,810	504	5,703	4,351	109
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,011,837	39,810	504	5,703	4,351	109

County Treas Motor Vehicle Estimate 39,810

County Treas Recreational Vehicle Estimate 504

County Treas 16/20M Vehicle Estimate 5,703

County Treas Commercial Vehicle Tax Estimate 4,351

County Treas Watercraft Tax Estimate 109

MVT Factor 0.03934

RVT Factor 0.00050

16/20M Factor 0.00564

Comm Veh Factor 0.00430

Watercraft Factor 0.00011

2026

Kiowa County Memorial Hospital
Kiowa County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Kiowa County Memorial Hospital
Kiowa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

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, 2025	Payments Due 2025	Payments Due 2026
Cerner Software	1/1/2022	44	4.00	1,079,184	186,330	188,237	
Mobile Clinic	6/21/2024	60	4.00	411,107	392,443	90,854	90,854
Airgas	7/14/2022	44	4.00	50,144	36,865	15,044	15,044
Pyxis - CareFusion	4/3/2021	28	4.00	50,792	29,602	22,836	7,612
			Total	1,591,227	645,240	316,971	113,510

Kiowa County Memorial Hospital
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,311,735	1,585,143	576,734
Receipts:			
Ad Valorem Tax	1,011,810	1,011,837	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			39,810
Recreational Vehicle Tax			504
16/20M Vehicle Tax			5,703
Commercial Vehicle Tax			4,351
Watercraft Tax			109
In Lieu of Taxes			
Net patient service revenue	10,460,347	10,470,000	10,599,700
Other operating revenue	64,484	70,000	85,200
Noncapital grants and gifts	31,189	16,000	18,100
Interest on Idle Funds	167,789	68,000	70,000
Neighborhood Revitalization Rebate			-5,632
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	11,735,619	11,635,837	10,817,845
Resources Available:	13,047,354	13,220,980	11,394,579
Expenditures:			
Salaries and wages	6,277,221	6,985,000	7,023,700
Employee benefits	1,247,901	1,330,000	1,356,600
Supplies and other	3,752,663	4,285,000	4,370,700
Capital outlay	453,507	326,400	150,000
Principal and interest payments	389,209	316,971	113,510
Net 340B Expeneses	(658,290)	(599,125)	(611,108)
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	11,462,211	12,644,246	12,403,402
Unencumbered Cash Balance Dec 31	1,585,143	576,734	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	11,331,610	14,978,737	12,403,402
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	12,403,402
		Tax Required	1,008,823
	Delinquent Comp Rate:	0.3%	3,127
		Amount of 2025 Ad Valorem Tax	1,011,950

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2026

The governing body of
Kiowa County Memorial Hospital
Kiowa County
will meet on July 25th at 9:00 AM at KMCH Administrative Conference Room, 721 W. Kansas, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Kiowa County Memorial Hospital 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 2024		Current Year Estimate for 2025		Proposed Budget Year 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	11,462,211	11.311	12,644,246	11.977	12,403,402	1,011,950	10.482
Debt Service							
Totals	11,462,211	11.311	12,644,246	11.977	12,403,402	1,011,950	10.482
						*Revenue Neutral Rate***	*10.482*
Less: Transfers	0		0		0		
Net Expenditures	11,462,211		12,644,246		12,403,402		
Total Tax Levied	1,011,810		1,011,837		xxxxxxxxxxxxxxx		
Assessed Valuation	89,456,613		84,485,586		96,537,247		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	1,399,239	0	0
Other	793,323	0	0
Lease Pur. Princ.	0	495,863	645,240
Total	2,192,562	495,862	645,240

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

Aaron Einsel
Board Chairman

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Aaron Einsel
Board Chairman

Page No 6

Kiowa County Volleyball Camp 2025

To: Incoming 3rd-5th Grade Volleyball Players
RE: Volleyball Camp Information

CAMP DIRECTOR: Audrey Pore, Volleyball Coach, Kiowa County Junior High School

WHO: Elementary School Volleyball Players (4-5 Grade
LOCATION: Kiowa County Schools Auxiliary Gym
DATE & TIME: July 14, 15, 16, 17 (8:30 am – 9:30 am)
COST: FREE!

Bring a water bottle and knee pads (if you have some).

- Cut Here -

REGISTRATION FORM

Name _____ Grade_____

Address_____ Phone_____

It is specifically understood that participation in the Youth Volleyball Camp potential dangers. I acknowledge that potential and understand that Unified District 422, their Board of Education, and Employees are not liable for any arising out of accident unless occasioned by wanton and willful negligence.

Parent or Guardian Signature_____

Date_____

Emergency Contact Information _____

- ***Bring completed form with you to camp Monday, July 14th.***

Kiowa County Volleyball Camp 2025

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Parent or Guardian Signature_____

Date_____

Emergency Contact Information _____

- ***Bring completed form with you to camp Monday, July 14th.***

Kiowa County Memorial Hospital 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	737,326	7.638	5,632
Debt Service			0
			0
			0
			0
			0
TOTAL	737,326	7.638	5,632

2025 July 1 Valuation: 96,537,247

Valuation Factor: 96,537.247

Neighborhood Revitalization Subj to Rebate: 737,326

Neighborhood Revitalization factor: 737.326

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Kiowa County Memorial Hospital, **HEREBY NOTIFIES THE** Kiowa County **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on 7-9, 2025.

(Seal)

Clerk or Officer of Governing Body

RECEIVED
7-9-25

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.