County
2023

CERTIFICATE

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,310,772	1,752,651	18.956
Debt Service	10-113	7	299,747		
Road & Bridge	68-5,101	8	2,413,175	1,530,003	16.548
Appraiser	19-436	9	319,291	237,621	2.570
County Health	65-204	9	434,283	198,406	2.146
Noxious Weed	2-1318	10	278,209	195,026	2.110
Special Bridge	68-1135	10			
Special Road & Bridge	68-141g	11	1,633,989	1,143,143	12.364
Solid Waste	65-204	11	316,342	214,902	2.325
Sheriff	12-11a01	12	1,759,529	1,465,824	15.854
Ambulance	65-6113	12	200,500	192,436	2.082
Building		13			
Equipment Reserve		13			
Emergency 911 Phone Service		14	228,174		
Landfill Closure		14			
Special Road Mach & Equip		15			
		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Totals		xxxxx	11,194,011	6,930,012	74.955
Budget Hearing Notice		23			County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					92,461,5[illegible]
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate		24			

Revenue Neutral Rate: 71.861

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Attest: August 31, 2022
Kristi Cooper
County Clerk

David White
Governing Body

Kiowa County

CERTIFICATE (2)

Other County		Page No.	2023 Proposed Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District	19-3601	20	224,203	154,070	81,279,333	1.896
Haviland Cemetery District	17-1330	21	204,984	45,489	14,956,868	3.042
Fairview Cemetery District	17-1330	22	356,397	75,773	37,900,033	2.000
TOTALS		xxxxxxx	785,584	275,332		

State of Kansas
County
2023

Kiowa 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 1,2022	Payments Due 2022	Payments Due 2023
Caterpillar - Motor Grader (M-21)	12/21/2015	84	2.70	250,825	125,901	129,300	-
Caterpillar - Motor Grader (M-22)	6/20/2016	84	2.90	269,800	155,082	24,205	139,300
Caterpillar - Motor Grader (M-23)	9/30/2016	84	2.87	249,300	152,021	20,956	139,300
Caterpillar - Motor Grader (M-24)	12/29/2016	84	2.87	249,300	152,012	20,973	139,300
Caterpillar - Motor Grader (M-25)	10/16/2017	84	3.59	233,756	131,110	25,700	114,070
Caterpillar - Motor Grader (M-26)	10/16/2017	84	3.59	233,756	131,110	25,700	114,070
Caterpillar - Motor Grader	12/21/2020	84	2.60	302,985	239,751	35,145	35,145
Caterpiller - 2021 Motor Grader (M-28)	4/5/2021	84	4.89	323,844	285,684	38,160	38,161
Caterpiller - 2021 Motor Grader (M-29)	7/4/2021	84	4.75	289,248	255,829	33,419	33,420
Foley Track Loader	4/21/2022	84	3.39	257,948	-	35,000	35,000
				Totals	**1,628,500**	**388,558**	**787,766**

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

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,680,505	1,428,547	1,067,498
Receipts:			
Ad Valorem Tax	1,411,895	1,844,882	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,824		
Motor Vehicle Tax	76,811	48,288	61,832
Recreational Vehicle Tax		724	924
16/20M Vehicle Tax		6,622	9,345
Commercial Vehicle Tax		5,129	7,975
Watercraft Tax			185
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	9,183	15,000	15,000
Local Alcoholic Liquor		495	495
Compensating Use Tax			
Local Sales Tax	300,881	100,000	100,000
Interest on Taxes	48,974	10,000	10,000
State Grants			
Officers' Fees	62,364	20,000	20,000
Diversion Fees			
Transfer from Motor Vehicle Operating	22,227	-	-
Employee Benefit Reimbursement		0	
Prior Year Canceled Encumbrances			
Contract Proceeds	285,000	285,000	285,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	27,628	10,000	10,000
Neighborhood Revitalization Rebate		-15,287	-12,780
Miscellaneous	53,792		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,314,579**	**2,330,853**	**507,976**
Resources Available:	**3,995,084**	**3,759,400**	**1,575,474**

Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,995,084	3,759,400	1,575,474
Expenditures:			
General and Administrative	547,334	557,089	606,995
County Commission	264,995	346,981	346,980
County Clerk	203,417	197,885	222,679
County Treasurer	199,614	207,588	219,384
Register of Deeds	110,498	129,777	135,984
Direct Election	25,206	50,914	51,580
Employee Benefits	3,537	135,676	18,709
Community Center / Fairgrounds	16,883	31,185	32,120
Commons Building	43,393	46,000	51,000
Other Agencies	199,500	199,500	211,000
Other Agencies	233,000	236,000	282,000
Other Agencies	0	10,600	73,600
County Attorney	169,902	177,583	192,873
County Attorney - Diversion	14,092	0	72,830
District Court	53,970	75,000	75,000
Emergency Operations Center	92,552	123,112	123,000
Other Agencies	44,430	39,790	40,578
Transfers	344,214	127,222	130,000
Contingencies	0	0	424,460
	0	0	0
Subtotal	2,566,537	2,691,902	3,310,772
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,566,537**	**2,691,902**	**3,310,772**
Unencumbered Cash Balance Dec 31	1,428,547	1,067,498	xxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,860,548	3,194,061	3,310,772
		Non-Appropriated Balanc	
		Total Expenditure/Non-Appr Balan	3,310,772
		Tax Required	1,735,298
	Delinquent Comp Rate:	1.0%	17,353
		Amount of 2022 Ad Valorem Ta	1,752,651

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General and Administrative			
Salaries	159,863	150,092	170,512
Health Insurance	77,470	72,461	83,190
Benefits & Payroll Taxes	24,347	26,536	29,293
Contractual	247,365	250,000	259,000
Commodities	20,934	23,000	25,000
Capital Outlay	17,355	35,000	40,000
Total	547,334	557,089	606,995
County Commission			
Salaries	95,367	127,567	65,363
Health Insurance	54,133	51,004	54,185
Benefits & Payroll Taxes	15,753	25,910	37,940
Contractual	98,134	113,500	160,492
Commodities	1,608	19,000	19,000
Capital Outlay		10,000	10,000
Total	264,995	346,981	346,980
County Clerk			
Salaries	116,520	107,727	134,986
Health Insurance	57,578	58,005	54,813
Benefits & Payroll Taxes	21,333	22,463	23,190
Contractual	2,326	3,060	3,060
Commodities	5,349	4,590	4,590
Capital Outlay	311	2,040	2,040
Total	203,417	197,885	222,679
County Treasurer			
Salaries	114,291	119,308	129,885
Health Insurance	56,277	54,298	54,185
Benefits & Payroll Taxes	19,588	20,982	22,314
Contractual	6,207	6,900	6,900
Commodities	3,251	6,100	6,100
Capital Outlay			
Total	199,614	207,588	219,384
Register of Deeds			
Salaries	79,559	85,123	93,585
Health Insurance	9,941	12,743	9,021
Benefits & Payroll Taxes	13,228	14,611	16,078
Contractual	3,072	7,900	7,900
Commodities	4,698	4,400	4,400
Capital Outlay		5,000	5,000
Total	110,498	129,777	135,984
Direct Election			
Salaries	9,629	18,860	22,860
Health Insurance			
Benefits & Payroll Taxes		3,334	
Contractual			7,000
Commodities	15,577	23,720	16,720
Capital Outlay		5,000	5,000
Total	25,206	50,914	51,580
Total - Page 6b	**1,351,064**	**1,490,234**	**1,583,602**

Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Employee Benefits			
Health Insurance / Contingency	2,926	135,676	18,709
KPERS			
FICA			
Other	611		
Total	3,537	135,676	18,709
Community Center / Fairgrounds			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	12,336	15,000	15,000
Commodities	3,343	12,000	12,000
Capital Outlay	1,204	4,185	5,120
Total	16,883	31,185	32,120
Commons Building			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	40,509	36,000	41,000
Commodities	2,209	5,000	5,000
Capital Outlay	675	5,000	5,000
Total	43,393	46,000	51,000
Other Agencies			
Agricultural Extension	126,000	126,000	126,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	18,500	25,000
Historical Records	40,000	40,000	45,000
Total	199,500	199,500	211,000
Other Agencies			
Library	110,000	113,000	130,000
Services for Elderly	68,000	68,000	82,000
Swimming Pool	10,000	10,000	10,000
Commons Media Center	45,000	45,000	60,000
Total	233,000	236,000	282,000
Other Agencies			
Rural Opportunity Zone			
CASA		600	600
Economic Development			
Economic Development Incentives		10,000	73,000
Total	0	10,600	73,600
County Attorney			
Salaries	106,683	107,802	118,629
Health Insurance	43,762	43,902	45,792
Benefits & Payroll Taxes	17,922	19,059	20,380
Contractual	1,535	3,020	4,072
Commodities		1,800	2,000
Capital Outlay		2,000	2,000
Total	169,902	177,583	192,873
Total - Page 6c	**666,215**	**836,544**	**861,302**

Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Attorney - Diversion			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	14,092	0	12,193
Commodities		0	2,500
Capital Outlay		0	58,137
Total	14,092	0	72,830
District Court			
Salaries			
Health Insurance			
Benefits & Payroll Taxes			
Contractual	36,056	68,000	68,000
Commodities	17,914	2,500	2,500
Capital Outlay		4,500	4,500
Total	53,970	75,000	75,000
Emergency Operations Center			
Salaries	38,638	56,000	48,590
Health Insurance	18,759	12,211	18,062
Benefits & Payroll Taxes	6,477	9,901	8,348
Contractual	10,221	15,000	15,000
Commodities	12,455	15,000	15,000
Capital Outlay	6,002	15,000	18,000
Total	92,552	123,112	123,000
Other Agencies			
Weather Tower	15,430	10,790	10,790
Mental Rehabilitation	2,750	2,750	2,750
Mental Health	26,250	26,250	27,038
Total	44,430	39,790	40,578
Transfers			
Landfill Closure	208,515	30,000	30,000
Building			
Building (Courthouse General)	97,222	97,222	100,000
Equipment Reserve	38,477		
Total	344,214	127,222	130,000
Contingencies			
Salaries			
Contractual		0	424,460
Commodities			
Capital Outlay			
Total	0	0	424,460
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**549,258**	**365,124**	**865,868**

Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
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
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6e	0	0	0
Total - Page 6b	1,351,064	1,490,234	1,583,602
Total - Page 6c	666,215	836,544	861,302
Total - Page 6d	549,258	365,124	865,868
Total Detail Expenditures**	2,566,537	2,691,902	3,310,772

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

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13	13	13
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements	111,600	299,734	299,734
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**111,600**	**299,734**	**299,734**
Resources Available:	**111,613**	**299,747**	**299,747**
Expenditures:			
Principal			
Interest and Fees			
Cash Basis Reserve			
Hospital Revenue Bond	111,600	299,734	299,747
Call Bonds			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	**111,600**	**299,734**	**299,747**
Unencumbered Cash Balance Dec 31	13	13	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	299,747	299,734	299,747
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,747
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2022 Ad Valorem Tax	0

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	979,621	820,477	345,193
Receipts:			
Ad Valorem Tax	1,310,467	1,238,517	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,533		
Motor Vehicle Tax	67,974	44,867	41,508
Recreational Vehicle Tax		672	620
16/20M Vehicle Tax		6,152	6,273
Commercial Vehicle Tax		4,765	5,354
Watercraft Tax			124
Special City & County Highway	307,233	291,128	295,405
County Equalization			
Contract Proceeds	215,000	215,000	215,000
Prior Year Canceled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-10,263	-11,156
Miscellaneous	4,302		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,915,509**	**1,790,838**	**553,128**
Resources Available:	**2,895,130**	**2,611,315**	**898,321**

Kiowa County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	2,895,130	2,611,315	898,321
Expenditures from detail page:			
Public Works	2,074,653	2,266,122	2,413,175
Transfers	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,074,653	2,266,122	2,413,175
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,074,653**	**2,266,122**	**2,413,175**
Unencumbered Cash Balance Dec 31	820,477	345,193	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,331,845	2,266,122	2,413,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,413,175
		Tax Required	1,514,854
	Delinquent Comp Rate:	1.0%	15,149
		Amount of 2022 Ad Valorem Tax	1,530,003

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Public Works			
Salaries	695,953	793,100	839,520
Health Insurance	291,576	277,802	324,425
Benefits & Payroll Taxes	115,701	140,220	144,230
Contractual	141,216	165,000	165,000
Commodities	432,224	550,000	600,000
Capital Outlay	397,983	340,000	340,000
Total	2,074,653	2,266,122	2,413,175
Transfers			
Special Road & Bridge			
Special Road Machinery & Equipment			
Special Bridge			
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
Total Detail Expenditures**	2,074,653	2,266,122	2,413,175

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	151,119	159,358	76,307
Receipts:			
Ad Valorem Tax	248,329	217,191	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,700		
Motor Vehicle Tax	11,752	8,509	7,279
Recreational Vehicle Tax		127	109
16/20 M Vehicle Tax		1,167	1,100
Commercial Vehicle Tax		904	939
Watercraft Tax			22
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,800	-1,733
Miscellaneous	3,741		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	265,522	226,098	7,716
Resources Available:	416,641	385,456	84,023
Expenditures:			
Personnel	120,063	128,603	136,901
Health Insurance	47,689	45,792	44,731
Benefits & Payroll Taxes	23,732	22,737	23,520
Contractual	23,000	43,200	43,200
Commodities	5,668	18,000	18,000
Capital Outlay		10,000	10,000
GIS Personnel	28,061	27,037	28,963
GIS Health Insurance			
GIS Benefits & Payroll Taxes		4,780	4,976
GIS Capital Outlay	70	9,000	9,000
GIS Commodities			
Transfer to Equipment Reserve	9,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	257,283	309,149	319,291
Unencumbered Cash Balance Dec 31	159,358	76,307	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	325,853	309,149	319,291
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	319,291
		Tax Required	235,268
	Delinquent Comp Rate:	1.0%	2,353
		Amount of 2022 Ad Valorem Tax	237,621

Adopted Budget County Health	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	291,012	314,943	150,648
Receipts:			
Ad Valorem Tax	195,385	198,602	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,248		
Motor Vehicle Tax	8,567	6,710	6,656
Recreational Vehicle Tax		101	99
16/20 M Vehicle Tax		920	1,006
Commercial Vehicle Tax		713	859
Watercraft Tax			20
State and Federal Aid	94,732	5,000	5,000
Licenses and Fees	46,565	50,000	50,000
Grant Reimbursement for 2nd Nurse Salary			25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,646	-1,447
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	346,497	260,400	87,193
Resources Available:	637,509	575,343	237,841
Expenditures:			
Personnel	178,409	251,174	231,065
Health Insurance	26,755	60,441	73,522
Benefits & Payroll Taxes	29,119	51,080	39,696
Contractual	29,742	32,000	40,000
Commodities	48,541	30,000	40,000
Capital Outlay	10,000	0	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	322,566	424,695	434,283
Unencumbered Cash Balance Dec 31	314,943	150,648	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	491,658	490,437	434,283
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	434,283
		Tax Required	196,442
	Delinquent Comp Rate	1.0%	1,964
		Amount of 2022 Ad Valorem Tax	198,406

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	134,643	166,689	79,992
Receipts:			
Ad Valorem Tax	218,282	150,453	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,559		
Motor Vehicle Tax	9,490	7,499	5,042
Recreational Vehicle Tax		112	75
16/20 M Vehicle Tax		1,028	762
Commercial Vehicle Tax		796	650
Watercraft Tax			15
State and Federal Aid			
Other			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,247	-1,422
Miscellaneous	17,627		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**246,958**	**158,641**	**5,122**
Resources Available:	**381,601**	**325,330**	**85,114**
Expenditures			
Personnel	93,771	103,000	109,646
Health Insurance	40,780	32,128	34,226
Benefits & Payroll Taxes	15,999	18,210	18,837
Contractual	12,748	21,000	21,000
Commodities	49,614	65,000	65,000
Capital Outlay	2,000	6,000	6,000
Repairs & Supplies (contingency)		0	23,500
Transfer to Equipment Reserve			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**214,912**	**245,338**	**278,209**
Unencumbered Cash Balance Dec 31	166,689	79,992	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	299,369	268,838	278,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,209
		Tax Required	193,095
	Delinquent Comp Rate:	1.0%	1,931
		Amount of 2022 Ad Valorem Tax	195,026

Adopted Budget

Special Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	563,989	136,908	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Ta:			
16/20 M Vehicle Tax			
Commercial Vehicle Ta			
Watercraft Tax			
Intergovernmental Revenue:			
Transfer from Road and Bridge	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**563,989**	**136,908**	**0**
Expenditures			
Contractual	7,118		
Commodities			
Capital Outlay	137		
Transfer to consolidate funds	419,826	136,908	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**427,081**	**136,908**	**0**
Unencumbered Cash Balance Dec 31	136,908	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	427,081	136,908	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2022 Ad Valorem Tax	0

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	315,971	545,126	466,356
Receipts:			
Ad Valorem Tax	1,042,849	1,014,727	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,303		
Motor Vehicle Tax	34,430	35,829	34,008
Recreational Vehicle Tax		537	508
16/20 M Vehicle Tax		4,913	5,140
Commercial Vehicle Tax		3,805	4,386
Watercraft Tax			102
Transfer from Special Bridge	419,826	136,908	0
Contract Proceeds			
Intergovernmental Revenues	48,523		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8,408	-8,336
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,550,931	1,188,311	35,808
Resources Available:	1,866,902	1,733,437	502,164
Expenditures:			
Contractual	165	108,500	108,500
Commodities	277,076	450,000	450,000
Capital Outlay	874,535	538,581	975,489
Transfer to Special Machinery & Equipment	170,000	170,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,321,776	1,267,081	1,633,989
Unencumbered Cash Balance Dec 31	545,126	466,356	xxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,690,000	2,117,081	1,633,989
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,633,989
		Tax Required	1,131,825
	Delinquent Comp Rate:	1.0%	11,318
		Amount of 2022 Ad Valorem Tax	1,143,143

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	65,338	134,508	80,879
Receipts:			
Ad Valorem Tax	278,037	212,787	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,025		
Motor Vehicle Tax	9,151	9,550	7,131
Recreational Vehicle Tax		143	106
16/20 M Vehicle Tax		1,310	1,078
Commercial Vehicle Tax		1,014	920
Watercraft Tax			21
User Fees	6,104	15,000	15,000
Special Assessments			
Prior Year Canceled Encumbrances			
Transfer from Landfill Closure	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,763	-1,567
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	295,317	238,041	22,689
Resources Available:	360,655	372,549	103,568
Expenditures:			
Personnel	91,058	103,000	108,395
Health Insurance	68,532	55,460	69,325
Benefits & Payroll Taxes	14,459	18,210	18,622
Contractual	21,670	45,000	40,000
Commodities	30,428	35,000	45,000
Capital Outlay		35,000	35,000
Transfer to Landfill Closure			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	226,147	291,670	316,342
Unencumbered Cash Balance Dec 31	134,508	80,879	xxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	312,790	291,670	316,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	316,342
		Tax Required	212,774
	Delinquent Comp Rate:	1.0%	2,128
		Amount of 2022 Ad Valorem Tax	214,902

Kiowa County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	160,405	388,208	250,709
Receipts:			
Ad Valorem Tax	1,676,525	1,567,652	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,913		
Motor Vehicle Tax	72,389	57,598	52,539
Recreational Vehicle Tax		863	784
16/20 M Vehicle Tax		7,898	7,940
Commercial Vehicle Tax		6,118	6,777
Watercraft Tax			157
Jail Inmate Contracts	17,718		
Sheriff Fees	1,524		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-12,990	-10,688
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,777,069**	**1,627,139**	**57,509**
Resources Available:	**1,937,474**	**2,015,347**	**308,218**
Expenditures:			
Sheriff			
Salaries	632,911	710,514	714,627
Health Insurance	221,062	277,773	259,760
Benefits & Payroll Taxes	105,668	125,619	122,773
Contractual	206,942	150,000	150,000
Commodities	64,009	65,000	65,000
Capital Outlay	22,578	35,000	35,000
Sheriff - Jail			
Salaries	159,056	193,619	201,642
Health Insurance	55,739	93,129	80,835
Benefits & Payroll Taxes	26,527	34,232	34,642
Contractual	31,865	49,502	65,000
Commodities	21,812	26,250	26,250
Capital Outlay	1,097	4,000	4,000
Transfer to Equipment Reserve			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,549,266**	**1,764,638**	**1,759,529**
Unencumbered Cash Balance Dec 31	388,208	250,709	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,761,908	1,764,638	1,759,529
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,759,529
		Tax Required	1,451,311
	Delinquent Comp Rate	1.0%	14,513
		Amount of 2022 Ad Valorem Tax	1,465,824

Adopted Budget Ambulance	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,365	2,683	2,895
Receipts:			
Ad Valorem Tax	172,663	194,864	xxxxxxxxxxxxxxxxx
Delinquent Tax	944		
Motor Vehicle Tax	7,453	5,931	6,531
Recreational Vehicle Ta:		89	97
16/20 M Vehicle Tax		813	987
Commercial Vehicle Ta:		630	842
Watercraft Tax			20
Intergovernmental	4,580		
Licenses and fees	758		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,615	-1,403
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**186,398**	**200,712**	**7,074**
Resources Available:	**187,763**	**203,395**	**9,969**
Expenditures			
Appropriation	164,646	200,500	200,500
Transfer to Equipment Reserve	20,434		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**185,080**	**200,500**	**200,500**
Unencumbered Cash Balance Dec 31	2,683	2,895	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	185,080	200,500	200,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	200,500
		Tax Required	190,531
	Delinquent Comp Rate	1.0%	1,905
		Amount of 2022 Ad Valorem Tax	192,436

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Building**	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	709,155
Receipts:	
Transfer from General	97,222
Intergovernmental	22,032
Interest on Idle Funds	
Miscellaneous	
Does miscellaneous exceed 10% of Total Re	
Total Receipts	**119,254**
Resources Available:	**828,409**
Expenditures:	
Capital Outlay	3,955
Cash Forward (2023 column)	
Miscellaneous	
Does miscellaneous exceed 10% of Total Ex	
Total Expenditures	**3,955**
Unencumbered Cash Balance Dec 31	824,454
2021/2022/2023 Budget Authority Amount:	685,087

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	926,905
Receipts:	
Transfer from Ambulance	20,434
Transfer from Sheriff	0
Transfer from General	38,477
Transfer from Appraiser	9,000
Donations	30,885
Insurance Proceeds	
Interest on Idle Funds	
Miscellaneous	
Does miscellaneous exceed 10% of Total Re	
Total Receipts	**98,796**
Resources Available:	**1,025,701**
Expenditures:	
Capital Outlay - General	203,764
Capital Outlay - Ambulance	
Capital Outlay - Road & Bridge	
Capital Outlay - Sheriff	
Capital Outlay - Election	
Capital Outlay - Register of Deeds	
Capital Outlay - Emergency Mgmt	
Cash Forward (2023 column)	
Miscellaneous	
Does miscellaneous exceed 10% of Total Ex	
Total Expenditures	**203,764**
Unencumbered Cash Balance Dec 31	821,937
2021/2022/2023 Budget Authority Amount:	868,692

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911 Phone Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	123,678	145,055	178,174
Receipts:			
Tax Receipts	60,830	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,830**	**50,000**	**50,000**
Resources Available:	**184,508**	**195,055**	**228,174**
Expenditures:			
Contractual Services	39,453	16,881	228,174
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**39,453**	**16,881**	**228,174**
Unencumbered Cash Balance Dec 31	145,055	178,174	0
2021/2022/2023 Budget Authority Amount:	246,797	216,881	228,174

Adopted Budget **Landfill Closure**	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	522,442
Receipts:	
Transfer from General	208,515
Transfer from Solid Waste	0
Other Landfill Fees	4,630
Interest on Idle Funds	
Miscellaneous	
Does miscellaneous exceed 10% of Total Rec	
Total Receipts	**213,145**
Resources Available:	**735,587**
Expenditures:	
Contractual Services	
Transfer to Solid Waste	
Cash Forward (2023 column)	
Miscellaneous	
Does miscellaneous exceed 10% of Total Exp	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	735,587
2021/2022/2023 Budget Authority Amount:	728,309

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Road Mach & Equip**	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	402,189
Receipts:	
Transfer from Road & Bridge	0
Transfer from Special Road & Bridge	170,000
Other	80,350
Interest on Idle Funds	
Miscellaneous	
Does miscellaneous exceed 10% of Total Rec	
Total Receipts	**250,350**
Resources Available:	**652,539**
Expenditures:	
Capital Outlay	186,310
Cash Forward (2023 column)	
Miscellaneous	
Does miscellaneous exceed 10% of Total Exp	
Total Expenditures	**186,310**
Unencumbered Cash Balance Dec 31	466,229
2021/2022/2023 Budget Authority Amount:	439,990

Adopted Budget

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

Kiowa County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is to be shown)

2023

Non-Budgeted Funds-A

(1) Fund Name: Bio-Terrorism Grant		(2) Fund Name: County Clerk's Technology		(3) Fund Name: Family Planning Grant		(4) Fund Name: Hospital USDA Bond Reserve		(5) Fund Name: Oil & Gas Valuation Depletion		
Unencumbered Cash Balance Jan 1	16,445	Unencumbered Cash Balance Jan 1	3,469	Unencumbered Cash Balance Jan 1	21,868	Unencumbered Cash Balance Jan 1	116,439	Unencumbered Cash Balance Jan 1	253,346	Total 411,567
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State and Federal Aid	8,525	Licenses and Fees	1,234	State and Federal Aid	31,049	Use of Money & Property	233			
Total Receipts	8,525	Total Receipts	1,234	Total Receipts	31,049	Total Receipts	233	Total Receipts	0	41,041
Resources Available:	24,970	Resources Available:	4,703	Resources Available:	52,917	Resources Available:	116,672	Resources Available:	253,346	452,608
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	4,256	Capital outlay		Commodities	40,621			Transfers Out		
Total Expenditures	4,256	Total Expenditures	0	Total Expenditures	40,621	Total Expenditures	0	Total Expenditures	0	44,877
Cash Balance Dec 31	20,714	Cash Balance Dec 31	4,703	Cash Balance Dec 31	12,296	Cash Balance Dec 31	116,672	Cash Balance Dec 31	253,346	**407,731**
										407,731

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is to be shown)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorneys' Training		Prosecutors' Trust		ROD Technology		Sheriff Donations		Special Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,101	Cash Balance Jan 1	19,013	Cash Balance Jan 1	40,347	Cash Balance Jan 1	1,408	Cash Balance Jan 1	5,848	72,717
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	2,332	Other	55,016	Licenses and Fees	4,938	Donations	450	Other	181,110	
Total Receipts	2,332	Total Receipts	55,016	Total Receipts	4,938	Total Receipts	450	Total Receipts	181,110	243,846
Resources Available:	8,433	Resources Available:	74,029	Resources Available:	45,285	Resources Available:	1,858	Resources Available:	186,958	316,563
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,305	Commodities	27,020	Capital Outlay	4,380	Commodities	707	Contractual	27,021	
								Commodities	95,320	
Total Expenditures	1,305	Total Expenditures	27,020	Total Expenditures	4,380	Total Expenditures	707	Total Expenditures	122,341	155,753
Cash Balance Dec 31	7,128	Cash Balance Dec 31	47,009	Cash Balance Dec 31	40,905	Cash Balance Dec 31	1,151	Cash Balance Dec 31	64,617	160,810
										160,810

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is to be shown)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer's Technology		Motor Vehicle Operating		Women, Infants & Children Grant		Worthless Check		Health Insurance		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,470	Cash Balance Jan 1	22,227	Cash Balance Jan 1	35,243	Cash Balance Jan 1	602	Cash Balance Jan 1	1,164,568	1,229,110
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and Fees	1,234	Licenses and Fees	29,263	State and Federal Aid	114,929	Licenses and Fees		Premiums	778,543	
								Use of Money & Prop	2,592	
Total Receipts	1,234	Total Receipts	29,263	Total Receipts	114,929	Total Receipts	0	Total Receipts	781,135	926,561
Resources Available:	7,704	Resources Available:	51,490	Resources Available:	150,172	Resources Available:	602	Resources Available:	1,945,703	2,155,671
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay		Personnel	5,280	Commodities	114,588			Claims Paid	600,001	
		Contractual								
		Commodities	1,623							
		Transfers Out	22,227							
Total Expenditures	0	Total Expenditures	29,130	Total Expenditures	114,588	Total Expenditures	0	Total Expenditures	600,001	743,719
Cash Balance Dec 31	7,704	Cash Balance Dec 31	22,360	Cash Balance Dec 31	35,584	Cash Balance Dec 31	602	Cash Balance Dec 31	1,345,702	1,411,952
										1,411,952

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is to be shown)

2023

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
COVID-19 Grant										
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	240,370									
Total Receipts	240,370	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	240,370
Resources Available:	240,370	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	240,370
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	240,370	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	240,370
										240,370

**Note: These two block figures should agree.

State of Kansas
Special District

Special District Name: Rural Fire District

Name of County Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2021	Current Year Esitmate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan	131,873	109,105	67,353
Receipts:			
Ad Valorem Tax	157,567	154,070	xxxxxxxxxxxxxxxxx
Delinquent Tax	547		
Motor Vehicle Tax	5,361	3,748	3,643
Recreational Vehicle Tax		57	56
16/20M Vehicle Tax		787	877
Commercial Vehicle Tax		449	442
Watercraft Tax			12
LAVTR			
Slider			
Other	1,000		
Prior Year Canceled Encumbrances			
Neighborhood Revitalizatior		-863	-725
Interest on Idle Funds			
Total Receipts	**164,475**	**158,248**	**4,305**
Resources Available:	**296,348**	**267,353**	**71,658**
Expenditures:			
Personnel	48,237	47,000	47,000
Contractual	34,999	13,000	13,000
Commodities	48,407	25,000	25,000
Capital Outlay	55,600	115,000	139,203
Cash Forward (2023 column)			
Total Expenditures	**187,243**	**200,000**	**224,203**
Unencumbered Cash Balance Dec 3	109,105	67,353	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	224,203
		Tax Required	152,545
	Delinquency Computation % Rate	1.000%	1,525
		Amount 2022 Ad Valorem Tax	154,070

ALLOCATION OF MVT AND RVT

2022 Budgeted Fund Names	Budget Tax Levy Amounts for 2022	Allocation for Year 2023				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	154,070	3,643	56	877	442	12
		0	0	0	0	0
Total	154,070	3,643	56	877	442	12

MVT Estimate	3,643
RVT Estimate	56
16/20M Vehicle Estimate	877
Commercial Veh Est	442
Watercraft Estimate	12

State of Kansas
Special District

Special District Name: Haviland Cemetery District

Name of County Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2021	Current Year Esitmate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan	138,861	157,340	157,836
Receipts:			
Ad Valorem Tax	30,568	45,489	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,999	1,983
Recreational Vehicle Tax		27	32
16/20M Vehicle Tax		535	283
Commercial Vehicle Tax		135	207
Watercraft Tax			3
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	105		
Memorials			
Miscellaneous	275		
Neighborhood Revitalizatior		-689	-399
Interest on Idle Funds	16		
Total Receipts	**30,964**	**47,496**	**2,109**
Resources Available:	**169,825**	**204,836**	**159,945**
Expenditures:			
Personnel	10,773	42,000	42,000
Contractual	699		16,505
Commodities	1,013	5,000	5,000
Capital Outlay		0	141,479
Cash Forward (2023 column)			
Total Expenditures	**12,485**	**47,000**	**204,984**
Unencumbered Cash Balance Dec 3	157,340	157,836	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	204,984
		Tax Required	45,039
	Delinquency Computation % Rate	1.000%	450
		Amount 2022 Ad Valorem Tax	45,489

ALLOCATION OF MVT AND RVT

2022 Budgeted Fund Names	Budget Tax Levy Amounts for 2022	Allocation for Year 2023				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	45,489	1,983	32	283	207	3
0		0	0	0	0	0
Total	45,489	1,983	32	283	207	3

MVT Estimate	1,983
RVT Estimate	32
16/20M Vehicle Estimate	283
Commercial Veh Es	207
Watercraft Estimate	3

State of Kansas
Special District

Special District Name: Fairview Cemetery District

Name of County Kiowa County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2021	Current Year Esitmate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan	252,603	267,848	277,574
Receipts:			
Ad Valorem Tax	81,231	77,026	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,818	3,714
Recreational Vehicle Tax		65	57
16/20M Vehicle Tax		356	373
Commercial Vehicle Tax		475	528
Watercraft Tax			13
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees	6,480		
Lot Sales	560		
Markers and Grave Fees	360		
Burials			
Neighborhood Revitalization		-1,014	-885
Other	100		
Interest on Idle Funds	131		
Total Receipts	**88,862**	**80,726**	**3,800**
Resources Available:	**341,465**	**348,574**	**281,374**
Expenditures:			
Personnel	32,724	40,000	40,000
Contractual	34,735	1,000	1,000
Commodities	6,158	30,000	30,000
Capital Outlay		0	285,397
Additional Capital Outlay			
Other			
Cash Forward (2023 column)			
Total Expenditures	**73,617**	**71,000**	**356,397**
Unencumbered Cash Balance Dec 31	267,848	277,574	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	356,397
		Tax Required	75,023
		Delinquency Computation % Rate 1.000%	750
		Amount 2022 Ad Valorem Tax	75,773

ALLOCATION OF MVT AND RVT

2022 Budgeted Fund Names	Budget Tax Levy Amounts for 2022	Allocation for Year 2023 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	77,026	3,714	57	373	528	13
0		0	0	0	0	0
Total	77,026	3,714	57	373	528	13

MVT Estimate	3,714
RVT Estimate	57
16/20M Vehicle Estimate	373
Commercial Veh Est	528
Watercraft Estimate	13

2023

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
Kiowa County
will meet on August 31, 2022, at 10:00 AM at Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Kiowa County (home county)

Kiowa County	Revenue Neutral Rate**	71.861	Proposed Tax Rate	74.983

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

2023

NOTICE OF BUDGET HEARING

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Kiowa County
will meet on August 31, 2022, at 10:10 AM at Kiowa County Courthouse 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 Kiowa County Courthouse and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,566,537	16.206	2,691,902	20.302	3,310,772	1,752,651	18.964
Debt Service	111,600		299,734		299,747		
Road & Bridge	2,074,653	15.059	2,266,122	13.629	2,413,175	1,530,003	16.555
Appraiser	257,283	2.856	309,149	2.390	319,291	237,621	2.571
County Health	322,566	2.253	424,695	2.186	434,283	198,406	2.147
Noxious Weed	214,912	2.517	245,338	1.656	278,209	195,026	2.110
Special Bridge	427,081		136,908				
Special Road & Bridge	1,321,776	12.025	1,267,081	11.167	1,633,989	1,143,143	12.369
Solid Waste	226,147	3.206	291,670	2.342	316,342	214,902	2.325
Sheriff	1,549,266	19.332	1,764,638	17.251	1,759,529	1,465,824	15.860
Ambulance	185,080	1.991	200,500	2.144	200,500	192,456	2.082
Building	3,955						
Equipment Reserve	203,764						
Emergency 911 Phone Service	39,453		16,881		228,174		
Landfill Closure							
Special Road Mach & Equip	186,310						
Non-Budgeted Funds-A	44,877						
Non-Budgeted Funds-B	155,753						
Non-Budgeted Funds-C	743,719						
Non-Budgeted Funds-D							
Totals	10,634,732	75.445	9,914,618	73.067	11,194,011	6,930,012	74.983
						*Revenue Neutral Rate**	71.861
Less: Transfers	985,701		434,130		230,000		
Net Expenditure	9,649,031		9,480,488		10,964,011		
Total Tax Levied	6,639,086		6,639,675		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	88,004,231		90,890,074		92,422,081		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	1,553,455	1,504,163	1,452,729
Other	0	0	0
Lease Pur. Princ.	1,425,848	1,837,060	1,628,500
Total	2,979,303	3,341,223	3,081,229

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	187,243	2.062	200,000	1.929	224,203	154,070	1.897
						*Revenue Neutral Rate**	1.898
Less: Transfers	-		-		-		
Net Expenditure	187,243		200,000		224,203		
Total Tax Levied	157,567		154,070		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,990,790		79,880,868		81,220,617		
Haviland Cemetery District	12,485	3.075	47,000	3.028	204,984	45,489	3.043
						*Revenue Neutral Rate**	3.044
Less: Transfers	-		-		-		
Net Expenditure	12,485		47,000		204,984		
Total Tax Levied	45,483		45,489		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,795,071		15,023,115		14,947,776		
Fairview Cemetery District	73,617	2.200	71,000	2.114	356,397	75,773	2.000
						*Revenue Neutral Rate**	2.035
Less: Transfers	-		-		-		
Net Expenditure	73,617		71,000		356,397		
Total Tax Levied	77,026		77,026		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	35,029,736		36,454,939		37,886,455		

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

Kristi Cooper
Clerk

Kiowa County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,739,743	18.824	12,780
Debt Service			0
Road & Bridge	1,518,735	16.433	11,156
Appraiser	235,870	2.552	1,733
County Health	196,945	2.131	1,447
Noxious Weed	193,590	2.095	1,422
Special Bridge			0
Special Road & Bridge	1,134,724	12.278	8,336
Solid Waste	213,319	2.308	1,567
Sheriff	1,455,029	15.743	10,688
Ambulance	191,019	2.067	1,403
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	6,878,974	74.430	50,532

2022 July 1 Valuation: 92,422,081

Valuation Factor: 92,422.081

Neighborhood Revitalization Subj to Rebate: 678,918

Neighborhood Revitalization factor: 678.918

**This information comes from the 2023 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF KIOWA COUNTY, KANSAS, HEREBY NOTIFIES THE KIOWA 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 74.983. The date of our hearing is August 31, 2022, at 10:00 AM and will be held at Kiowa County Courthouse in Greensburg, Kansas.

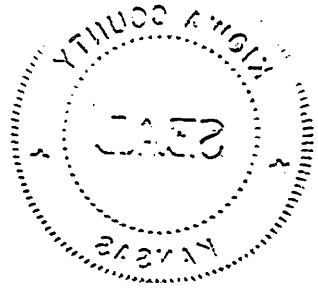
_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on August 31, 2022.

(Seal)

Kristi Cooper

Clerk or Officer of Governing Body



Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE RURAL FIRE DISTRICT, KIOWA COUNTY, KANSAS, HEREBY NOTIFIES THE KIOWA 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 Kiowa County Courthouse in Greensburg, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Kiowa County consolidated budget.

WITNESS my hand on _____, 2022.

_____

Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HAVILAND CEMETERY DISTRICT, HAVILAND, KANSAS, HEREBY NOTIFIES THE KIOWA 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 Kiowa County Courthouse in Greensburg, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Kiowa County consolidated budget.

WITNESS my hand on _____, 2022.

_____

Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FAIRVIEW CEMETERY DISTRICT, GREENSBURG, KANSAS, HEREBY NOTIFIES THE KIOWA 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 Kiowa County Courthouse in Greensburg, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Kiowa County consolidated budget.

WITNESS my hand on _____, 2022.

_____

Clerk or Officer of Governing Body

Resolution No. 2022-14

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

WHEREAS, the Revenue Neutral Rate for the County of Kiowa County, Kansas, was calculated as 71.861 mills by the Kiowa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF KIOWA COUNTY, KANSAS,

The County of Kiowa County, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.861 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 31st day of August, 2022, and SIGNED by the Governing Body.

David White

Attested:

County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 31, 2022

Resolution No. 2022-14

Governing Body Member	Yes	No	No Vote
David White	X		
Bert Lowery	X		
John Bertram	X		
TOTAL	3		

Certified: Kristi Cooper

AFFIDAVIT OF INSERTION

The Merchant's Directory, a newspaper printed in the State of Kansas, and Published in and of general circulation in Kiowa county, Kansas, with a general paid circulation in Kiowa county, Kansas, and that said newspaper is not a trade, religious or fraternal Publication.

Advertiser: Kiowa County Clerk

Subject: NOTICE OF REVENUE SHARING

One Insertion: JULY 21, 2022

Before me. A Notary Public. Personally appeared Paul W. Kendall, or Linda Kay Kendall, Publishers of the Merchant's Directory:

Signature Paul W Kendall

State of Kansas, County of Kiowa

Sworn to and subscribed before me this

1st day of August, 2022

June M. McFadden Notary Public

JUNE M. McFADDEN
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 10-21-23

Commission Expires 10-21-23

Cost of Insertions:	JULY 21, 2022	$75.00
	TOTAL:	$75.00

JUNE M. MCFADDEN
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. _____

Kiowa County Commissioners Meeting—July 51 2022

David White, Bert Lowery, John Bertram. Kristi Cooper, Chay Howard, Jay Schmidt, Royce Frazier, Bruce Foster- and Jeff Blackburn attended the meeting.

Consent agenda included: Agenda and Commissioner minutes of 6/30/2022.

Prior to the meeting, the pledge of allegiance was recited, and prayer given by Jeff Blackburn. David White opened the meeting at 9:00. Bert moved to approve the consent agenda as presented and .John seconded, motion passed unanimously.

Jay Schmidt came to inform them that road work on the county Line north of Haviland is about finished, a grader lease is coming up in January but due to the expected price increase, he is looking to purchase one at the ei1d of this year from Cat or John Deere, they also discussed a bobcat lease. Jay is looking into replacing the dump trucks they purchased from the State due to the expense of them continuously breaking down .and is going to look into purchasing an end dump trailer. Bruce Foster came to be part of the discussion on spraying Johnson grass and how its charged for spraying and Chay explained the statues regarding the spraying for noxious weeds and the publications or notices he should be doing. He also suggested in getting ru1actual written agreement on the applications. They requested Chay to look to sec what surrounding coun ites do.

Chay asked for clarification on the fence viewing and what they are specifically wanting him to look into about the process since he wasn't present when they were discussing this. They were in consensus to draw up a request fon,1 for the process and gel notice out. to the public and if something docs arise, he could get an AG opinion at drnt time. Lastly, he wanted to inform them that he is going to prepare for a tax closure sale for delinquent taxes from 2017 and earlier to get those caught up. John moved to approve the County attorney to proceed with a tax sale and Bert seconded. motion passed unanimously .

Royce Frasier came to give some updates for Barclay College and accredited programs they offer and information on the new wellness center they are building.

During Commissioner discussion David asked about the repairs that needed to be done with the irrigation system on the **west side of the courthouse** that was caused by the contractors and Kristi explained what happened and how it was handled.

Meeting adjourned at I 0:24

(First Published in the Merchant's directory July 21, 2022)

2023

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Kiowa County
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Kiowa County(home county)

Kiowa County	Revenue Neutral Rate**	71.861	Proposed Tax Rate	74.983

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2023

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Solid Waste	226,147	3.206	291,436	2.342	316,342	214,902	2.325
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Equipment Reserve	203,764						
Emergency 911 Phone Service	79,453		16,881		228,174		
Landfill Closure							
Special Road Mach & Equip	186,310						
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Non-Budgeted Funds-B	155,753						
Non-Budgeted Funds-C	743,719						
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						Revenue Neutral Rate**	71.861
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Net Expenditure	9,649,031		9,480,488		10,964,011		
Total Tax Levied	6,639,086		6,639,675		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	88,004,231		90,890,074		92,422,681		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
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Lease Pur. Princ.	1,425,848	1,837,060	1,628,500
Total	2,979,303	3,341,223	3,081,229

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						Revenue Neutral Rate**	1.893
Less: Transfers	-		-		-		
Net Expenditure	187,243		200,000		234,203		
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Assessed Valuation	76,990,790		79,880,868		81,220,617		
Haviland Cemetery District	12,485	3.075	47,000	3.028	204,984	45,489	3.043
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Total Tax Levied	45,483		45,489		xxxxxxxxxxxxxxxxxxx		
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Fairview Cemetery District	73,617	2.200	71,000	2.114	356,397	75,773	2.000
						Revenue Neutral Rate**	2.035
Less: Transfers	-		-		-		
Net Expenditure	73,617		71,000		356,397		
Total Tax Levied	77,026		77,026		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	35,029,736		36,454,939		37,886,455		

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Kristi Cooper
Clerk

Some of you people out there are looking for loyalty from a person whose report card said "Easily distracted by others."

Sometimes I think "maybe, I won't drink coffee today." And then I laugh and laugh, because it's good to tell yourself funny jokes.

AFFIDAVIT OF INSERTION

The Merchant's Directory, a newspaper printed in the State of Kansas, and Published in and of general circulation in Kiowa county, Kansas, with a general paid circulation in Kiowa county, Kansas, and that said newspaper is not a trade, religious or fraternal Publication.

Advertiser: Kiowa County Clerk

Subject: NOTICE OF REVENUE SHARING

One Insertion: JULY 28, 2022

Before me. A Notary Public. Personally appeared Paul W. Kendall, or Linda Kay Kendall, Publishers of the Merchant's Directory:

Signature _____

State of Kansas, County of Kiowa

Sworn to and subscribed before me this

1 day of August, 2022

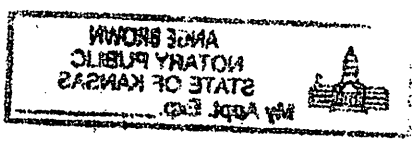
Ange Brown Notary Public

ANGE BROWN
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 3/8/25

Commission Expires March 8, 2025

Cost of Insertions: JULY 28, 2022 $75.00

TOTAL: $75.00


ANNE BROWN
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

Elk Transport, LLC

620-546-3368

Now offering Gyp, Limestone Rock and other Road Materials for your Driveways, on the Farm or Business.

Also—
Fill Dirt & Top Soil

KIOWA COUNTY ROAD & BRIDGE

ROAD & BRIDGE FOREMAN

Kiowa County Road & Bridge is taking applications for a Road & Bridge Foreman. This person will help the Public Works Supervisor oversee the maintenance of asphalt and gravel roads, culverts, and bridges. This position will require the operation of various types of heavy equipment such as Motorgraders, Tractors, Backhoe, Loaders, Skidsteer, and other equipment. Must have a Class A CDL or be able to attain one.

Applications and job description may be picked up at the Road & Bridge office;

1002 S Grove St
Greensburg, Ks 67054

Position will be open until filled. 620-723-2531

Jay Schmidt, Public Works Supervisor

Merchant's Directory
July 28, 2022

PUBLIC NOTICE

Pursuant to K.S.A. 25-4411 (b), K.S.A. 25-4601(b), voting equipment testing will be held on July 29, 2022 at 1:30 pm, in the Commissioners room at the Courthouse at 211 E. Florida, Greensburg, KS.

Kristi Cooper
Kiowa County Clerk/ Election Officer

2023

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Equipment Reserve	203,764						
Emergency 911 Phone Service	39,453		16,881		228,174		
Landfill Closure							
Special Road Mach & Equip	186,310						
Non-Budgeted Funds-A	44,877						
Non-Budgeted Funds-B	155,753						
Non-Budgeted Funds-C	743,719						
Non-Budgeted Funds-D							
Totals	10,634,732	75.445	9,914,618	73.067	11,194,011	6,930,012	74.983
						Revenue Neutral Rate**	71.861
Less: Transfers	985,701		434,130		230,000		
Net Expenditure	9,649,031		9,480,488		10,964,011		
Total Tax Levied	6,639,086		6,639,675		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	88,004,231		90,890,074		92,427,081		

Outstanding Indebtedness,

January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	1,553,455	1,504,163	1,452,729
Other	0	0	0
Lease Pur. Princ.	1,425,848	1,837,060	1,628,500
Total	2,979,303	3,341,223	3,081,229

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	187,243	2.062	200,000	1.929	224,203	154,070	1.897
						Revenue Neutral Rate**	1.898
Less: Transfers	-		-		-		
Net Expenditure	187,243		200,000		224,203		
Total Tax Levied	157,567		154,070		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,990,790		79,880,868		81,220,617		
Haviland Cemetery District	12,485	3.075	47,000	3.028	204,984	45,489	3.043
						Revenue Neutral Rate**	3.044
Less: Transfers	-		-		-		
Net Expenditure	12,485		47,000		204,984		
Total Tax Levied	45,483		45,489		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,795,071		15,023,115		14,947,776		
Fairview Cemetery District	73,617	2.200	71,000	2.114	356,397	75,773	2.000
						Revenue Neutral Rate**	2.035
Less: Transfers	-		-		-		
Net Expenditure	73,617		71,000		356,397		
Total Tax Levied	77,026		77,026		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	35,029,736		36,454,939		37,886,455		

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

Kristi Cooper
Clerk