State of Kansas
City

CERTIFICATE

2022

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Kiowa
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

RNR
46.736

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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	772,900	242,641	43,930
Debt Service	10-113				
Library	12-1220	8	15,200	13,082	2.369
Special Highway		9			
Combined St & Sp Hwy		9	215,000		
Electric Utility		10	1,541,335		
Water Utility			404,529		
Solid Waste Utility			188,000		
Wastewater Utility			111,300		
Non-Budgeted Funds-A		12			
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Totals for City		xxxxxx	3,248,264	255,723	
Recreation	12-1927	8	61,100		
Totals Includes Recreation		xxxxxx	3,309,364	255,723	46.299
					County Clerk's Use Only
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Neighborhood Revitalization Rebate					

5,523,305

Nov 1, 2021 Total Assessed Valuation

Assisted by:
BFR CPA LLC

Address:
618 Main St
Kiowa KS 67070
Email:
cityclerk@kiowaks.org

Attest: 9-24, 2021
County Clerk

Governing Body

CPA Summary

City of Kiowa 2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	244,551	39,909	366	3,951	2,335	0
Debt Service						
Library	13,124	2,142	20	212	125	0
Recreation	0					
TOTAL	257,675	42,051	386	4,163	2,460	0

County Treas Motor Vehicle Estimate	42,051				
County Treas Recreational Vehicle Estimate		386			
County Treas 16/20M Vehicle Estimate			4,163		
County Treas Commercial Vehicle Tax Estimate				2,460	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.16319				
Recreational Vehicle Factor		0.00150			
16/20M Vehicle Factor			0.01616		
Commercial Vehicle Factor				0.00955	
Watercraft Factor					0.00000

City of Kiowa 2022

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	Combined Street & Hwy	132,887	160,000	190,000	68-590
General Fund	Equipment Reserve	58,096	10,000	-	12-1117
General Fund	Public Safety Reserve	15,000	10,000	-	12-1117
General Fund	Capital Improvement Re	-	1,550	6,550	12-1118
Electric Utility	Special Recreation	20,593	15,000	54,335	12-825d
Electric Utility	General Fund	152,000	147,000	147,000	12-825d
Electric Utility	Equipment Reserve	40,000	40,000	40,000	12-1117
Electric Utility	Capital Improvement Re	27,000	28,000	98,000	12-1118
Water Utility	General Fund	-	37,000	35,000	12-825d
Water Utility	Equipment Reserve	-	5,000	-	12-1117
Water Utility	Capital Improvement Re	-	5,000	-	12-1118
Solid Waste Utility	Equipment Reserve	-	4,000	5,000	12-1117
Wastewater Utility	Equipment Reserve	5,000	6,000	2,050	12-1117
Wastewater Utility	Capital Improvement Re	5,000	6,000	2,050	12-1118
	Totals	455,576	474,550	579,985	
	Adjustments				
	Adjusted Totals	455,576	474,550	579,985	

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

City of Kiowa

2022

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 2014	7/1/2014	10/1/2024	2.52	252,000	100,000	4/1, 10/1	10/1	2,375	25,000	1,875	25,000
Series 2019	9/25/2019	10/1/2039	2.70	385,000	385,000	4/1, 10/1	10/1	10,450	0	10,450	0
Series 2021-1	3/26/2021	3/26/2061	1.75	3,059,000	0	3/26	3/26	0	0	53,533	53,471
Series 2021-2	3/26/2021	3/26/2061	1.25	413,000	0	3/26	3/26	0	0	5,163	8,025
Total G.O. Bonds					**485,000**			**12,825**	**25,000**	**71,021**	**86,496**
Revenue Bonds:											
Series 2021	3/26/2021	3/26/2061	1.75	1,439,000	0	3/26	3/26	0	0	25,183	25,154
Total Revenue Bonds					**0**			**0**	**0**	**25,183**	**25,154**
Other:											
Public Water Supply Loan	4/3/2019	3/26/2021	3.13		647,621	07/15, 1/15	Due Date	0	0	0	0
Total Other					**647,621**			**0**	**0**	**0**	**0**
Total Indebtedness					**1,132,621**			**12,825**	**25,000**	**96,204**	**111,650**

City of Kiowa

2022

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
Generator	3/24/2017	180	3.48	600,000	489,760	51,737	51,737
Bucket Truck	5/16/2019	84	4.70	164,490	129,569	27,514	27,514
				Totals	**619,329**	**79,251**	**79,251**

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

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

Budgeted Year: 2022

Library found in: City of Kiowa
Barber County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$12,619	$13,082
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,222	$2,142
Recreational Vehicle Tax	$22	$20
16/20M Vehicle Tax	$214	$212
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$15,077	$15,456
Difference in Total Taxes:	$379	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,596,423	$5,513,669
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.345	2.373
Difference in Levy Rate:	0.028	
Qualify for grant: Qualify		

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

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

City of Kiowa 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,657	0	0
Receipts:			
Ad Valorem Tax	234,904	235,148	xxxxxxxxxxxxxxxx
Delinquent Tax	9,121	3,497	
Motor Vehicle Tax	33,337	42,120	39,909
Recreational Vehicle Tax	275	413	366
16/20M Vehicle Tax	1,818	4,052	3,951
Commercial Vehicle Tax	0	2,337	2,335
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	5,069	5,633	5,265
Compensating Use Tax	36,090	30,000	35,000
City Sales Tax	91,547	85,000	90,000
County Sales Tax	74,036	83,000	80,000
Franchise Fees	24,923	28,000	25,000
Licenses and Permits	2,810	3,500	3,000
Swimming Pool Fees	7,207	5,500	7,500
Court Fees & Fines	2,840	1,000	1,000
Reimbursed Expenses	2,466	8,000	8,000
Transfer from Other Funds	152,000	184,000	182,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,025	1,700	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	24,160	35,100	52,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**708,628**	**758,000**	**537,326**
Resources Available:	**736,285**	**758,000**	**537,326**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	736,285	758,000	537,326
Expenditures:			
General Administration	125,703	149,000	170,000
Council	6,861	12,700	13,700
Police	100,110	190,100	155,000
Fire Department	19,280	50,200	51,200
Parks	81,990	85,000	92,000
Pool	60,566	50,000	70,000
Economic Development	0	14,000	14,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	394,510	551,000	565,900
City Hall Renovation	125,168	0	0
Bond & Interest Payments	10,624	10,450	10,450
Transfers to Other Funds	205,983	196,550	196,550
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**736,285**	**758,000**	**772,900**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	795,916	758,000	772,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	772,900
		Tax Required	235,574
	Delinquent Comp Rate:	3.0%	7,067
		Amount of 2021 Ad Valorem Tax	242,641

CPA Summary

City of Kiowa 2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Salaries	59,257	97,500	100,000
Contractual	59,726	28,000	45,000
Commodities	6,720	5,500	7,000
Capital Outlay	0	18,000	18,000
Total	**125,703**	**149,000**	**170,000**
Council			
Salaries	0	5,900	5,900
Contractual	6,775	6,000	7,000
Commodities	86	800	800
Capital Outlay	0	0	0
Total	**6,861**	**12,700**	**13,700**
Police			
Salaries	74,896	155,000	120,000
Contractual	19,458	25,000	25,000
Commodities	5,756	10,100	10,000
Capital Outlay	0	0	0
Total	**100,110**	**190,100**	**155,000**
Fire Department			
Salaries	2,584	6,200	6,200
Contractual	13,004	12,000	13,000
Commodities	3,692	32,000	4,000
Capital Outlay	0	0	28,000
Total	**19,280**	**50,200**	**51,200**
Parks			
Salaries	67,280	75,000	75,000
Contractual	8,697	5,000	10,000
Commodities	6,013	5,000	7,000
Capital Outlay	0	0	0
Total	**81,990**	**85,000**	**92,000**
Pool			
Salaries	17,371	28,000	28,000
Contractual	11,722	0	5,000
Commodities	7,605	22,000	17,000
Capital Outlay	23,868	0	20,000
Total	**60,566**	**50,000**	**70,000**
Economic Development			
Salaries	0	0	0
Contractual	0	14,000	14,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**14,000**	**14,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**394,510**	**551,000**	**565,900**

City of Kiowa 2022

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	394,510	551,000	565,900
Grand Total	394,510	551,000	565,900

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

City of Kiowa 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	226	0	0
Receipts:			
Ad Valorem Tax	12,992	12,619	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,969	2,222	2,142
Recreational Vehicle Tax	16	22	20
16/20M Vehicle Tax	104	214	212
Commercial Vehicle Tax	0	123	125
Watercraft Tax	0	0	0
Transfer from Other Funds	222	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,303**	**15,200**	**2,499**
Resources Available:	**15,529**	**15,200**	**2,499**
Expenditures:			
To Kiowa Public Library	15,393	12,000	12,000
Contractual	136	3,200	3,200
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,529**	**15,200**	**15,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	17,186	15,200	15,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,200
		Tax Required	12,701
	Delinquent Comp Rate:	3.0%	381
		Amount of -1 Ad Valorem Tax	13,082

Adopted Budget Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,706	1,367	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Local Alcoholic Liquor	5,069	5,633	5,265
Rent	650	1,500	1,500
Transfers from Other Funds	20,593	15,000	54,335
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,312**	**22,133**	**61,100**
Resources Available:	**28,018**	**23,500**	**61,100**
Expenditures:			
Personal Services	4,526	4,500	4,600
Utilities	8,710	7,800	9,000
Insurance	9,904	7,000	11,000
Contractual	3,288	2,000	6,000
Commodities	223	2,200	500
Capital Outlay	0	0	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,651**	**23,500**	**61,100**
Unencumbered Cash Balance Dec 31	1,367	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	23,338	23,500	61,100
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	61,100
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	0		
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

Adopted Budget **Combined St & Sp Hwy**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,106	0	2,790
Receipts:			
State of Kansas Gas Tax	24,372	21,790	23,940
Transfer	132,887	160,000	190,000
Interest on Idle Funds			
Miscellaneous	2,066	1,500	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**159,325**	**183,290**	**215,940**
Resources Available:	**176,431**	**183,290**	**218,730**
Expenditures:			
Personal Services	72,316	73,000	75,000
Contractual	15,506	12,000	40,000
Commodities	57,115	69,000	100,000
Equipment Repair	0	4,500	0
Insurance	15,848	22,000	0
Capital Outlay	15,646	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**176,431**	**180,500**	**215,000**
Unencumbered Cash Balance Dec 31	0	2,790	3,730
2020/2021/2022 Budget Authority Amoun	176,431	180,500	215,000

CPA Summary

City of Kiowa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	595,541	734,690	780,290
Receipts:			
Sales	1,232,974	1,385,000	1,385,000
Penalties	8,194	14,000	14,000
Sales Tax Collection	30,511	37,000	37,000
Hook Up Fees	910	0	500
Reimbursed Expenses	4,506	20,000	5,000
Interest on Idle Funds	3,008	1,600	1,600
Miscellaneous	54,374	30,000	50,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,334,477**	**1,487,600**	**1,493,100**
Resources Available:	**1,930,018**	**2,222,290**	**2,273,390**
Expenditures:			
Production	547,320	660,000	650,000
Distribution	316,601	415,000	415,000
Administration	91,814	137,000	137,000
Transfer to Other Funds	239,593	230,000	339,335
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,195,328**	**1,442,000**	**1,541,335**
Unencumbered Cash Balance Dec 31	734,690	780,290	732,055
2020/2021/2022 Budget Authority Amoun	1,447,121	1,477,000	1,541,335

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	63,255	42,234	46,534
Receipts:			
Sales	252,737	283,000	395,000
Penalties	1,805	3,500	3,500
Sales Tax Collection	3,300	3,500	4,000
Hook Up Fees	881	0	800
Reimbursed Expenses	929	1,000	1,000
Interest on Idle Funds	30	300	300
Miscellaneous	502	1,000	550
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**260,184**	**292,300**	**405,150**
Resources Available:	**323,439**	**334,534**	**451,684**
Expenditures:			
Production	8,813	67,000	10,000
Distribution	217,262	133,000	137,000
Administration	51,693	41,000	52,000
Capital Outlay	3,437	0	0
Revenue Bond Payment	0	0	50,337
GO Bond Payment	0	0	120,192
Transfers to Other Funds	0	47,000	35,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**281,205**	**288,000**	**404,529**
Unencumbered Cash Balance Dec 31	42,234	46,534	47,155
2020/2021/2022 Budget Authority Amoun	263,396	288,000	404,529

See Tab A

CPA Summary

City of Kiowa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	129,813	154,697	171,197
Receipts:			
Sales	179,007	198,000	185,000
Recycling	187	3,500	500
Penalties	1,482	500	1,500
Interest on Idle Funds			
Miscellaneous	20	2,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**180,696**	**204,000**	**188,000**
Resources Available:	**310,509**	**358,697**	**359,197**
Expenditures:			
Personal Services	98,769	110,000	110,000
Recycling	1,865	3,500	3,000
Contractual	13,372	30,000	20,000
Landfill Charges	36,181	40,000	40,000
Commodities	5,625	0	10,000
Transfers to Other Funds	0	4,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**155,812**	**187,500**	**188,000**
Unencumbered Cash Balance Dec 31	154,697	171,197	171,197
2020/2021/2022 Budget Authority Amoun	305,271	187,500	188,000

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	81,821	88,847	77,647
Receipts:			
Sales	99,344	118,000	110,000
Penalties	1,003	0	1,000
Interest on Idle Funds			
Miscellaneous	308	1,500	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**100,655**	**119,500**	**111,300**
Resources Available:	**182,476**	**208,347**	**188,947**
Expenditures:			
Personal Services	69,605	79,000	79,000
Contractual	2,628	20,000	5,000
Maintenance	0	3,200	3,200
Commodities	850	2,000	5,000
Capital Outlay	10,546	14,500	15,000
Transfers to Other Funds	10,000	12,000	4,100
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**93,629**	**130,700**	**111,300**
Unencumbered Cash Balance Dec 31	88,847	77,647	77,647
2020/2021/2022 Budget Authority Amoun	111,197	130,700	111,300

CPA Summary

City of Kiowa

NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name: Public Safety Equipment		(2) Fund Name: Medical Reserve		(3) Fund Name: Equipment Reserve		(4) Fund Name: Capital Imp Reserve		(5) Fund Name: Special Police		
Unencumbered Cash Balance Jan 1	70,416	Unencumbered Cash Balance Jan 1	36	Unencumbered Cash Balance Jan 1	201,856	Unencumbered Cash Balance Jan 1	372,862	Unencumbered Cash Balance Jan 1	9,806	Total 654,976
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	15,000	Reimbursements	9,460	Transfers	45,000	Transfers	32,000	Miscellaneous	2,884	
Miscellaneous	1,000					Miscellaneous	15,016			
Total Receipts	16,000	Total Receipts	9,460	Total Receipts	45,000	Total Receipts	47,016	Total Receipts	2,884	120,360
Resources Available:	86,416	Resources Available:	9,496	Resources Available:	246,856	Resources Available:	419,878	Resources Available:	12,690	775,336
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	58,175	Medical Reimbursemen	9,496	Capital Outlay	2,995	Capital Outlay	54,403	Miscellaneous	336	
Miscellaneous	1,747			Equipment	150,901	Prin & Int Bond Pmt	27,825			
						Miscellaneous	3,450			
Total Expenditures	59,922	Total Expenditures	9,496	Total Expenditures	153,896	Total Expenditures	85,678	Total Expenditures	336	309,328
Cash Balance Dec 31	26,494	Cash Balance Dec 31	0	Cash Balance Dec 31	92,960	Cash Balance Dec 31	334,200	Cash Balance Dec 31	12,354	466,008 **
										466,008 **

**Note: These two block figures should agree.

CPA Summary

City of Kiowa

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:		
Meter Deposits		**Turner Foundation**		**Fire Insurance**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,156	Cash Balance Jan 1	26,100	Cash Balance Jan 1	2,100	Cash Balance Jan 1		Cash Balance Jan 1		48,356
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits	5,020									
Total Receipts	5,020	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,020
Resources Available:	25,176	Resources Available:	26,100	Resources Available:	2,100	Resources Available:	0	Resources Available:	0	53,376
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Meter Disbursements	2,825									
Total Expenditures	2,825	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,825
Cash Balance Dec 31	22,351	Cash Balance Dec 31	26,100	Cash Balance Dec 31	2,100	Cash Balance Dec 31	0	Cash Balance Dec 31	0	50,551 **
										50,551 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2022

The governing body of

City of Kiowa

will meet on September 13, 2021 at 6:00 PM at City Office, 618 Main St, Kiowa, KS 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Office, 618 Main St, Kiowa, KS 67060 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	736,285	43.543	758,000	43.698	772,900	242,641	44.007
Debt Service							
Library	15,529	2.298	15,200	2.345	15,200	13,082	2.373
Special Highway							
Combined St & Sp Hwy	176,431		180,500		215,000		
Electric Utility	1,195,328		1,442,000		1,541,335		
Water Utility	281,205		288,000		404,529		
Solid Waste Utility	155,812		187,500		188,000		
Wastewater Utility	93,629		130,700		111,300		
Non-Budgeted Funds-A	309,328						
Non-Budgeted Funds-B	2,825						
Totals for City	2,966,372	45.841	3,001,900	46.043	3,248,264	255,723	46.380
*Revenue Neutral Rate***							*46.736*
Recreation	26,651		23,500		61,100		0.000
Totals Includes Recreation	2,993,023	45.841	3,025,400	46.043	3,309,364	255,723	46.380
Less: Transfers	397,480		474,550		579,985		
Net Expenditure	2,595,543		2,550,850		2,729,379		
Total Tax Levied	266,192		257,675		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,806,942		5,596,423		5,513,669		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	145,000	485,000	485,000
Revenue Bonds	0	0	0
Other	0	0	647,621
Lease Purchase Principal	586,292	684,898	619,329
Total	731,292	1,169,898	1,751,950

*Tax rates are expressed in mills

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

Bill Watson

City Official Title: Mayor

9-27-21

BFR

To the Mayor & City Council
City of Kiowa, Kansas

Management is responsible for the accompanying 2022 Budget Document for the **City of Kiowa, Kansas**. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the 2022 Budget Document, nor were we required to perform any procedures to verify the accuracy of the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2022 Budget Document.

The 2022 Budget Document is presented in accordance with and to meet the requirements of the Kansas Cash Basis and Budget Laws.

This report is intended solely for the information of the City Council and management of **City of Kiowa, Kansas**, and is not intended to be and should not be used by anyone other than these specified parties.

BFR CPA, LLC
August 20, 2021

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:

The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

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

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

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

1st Publication was made on:

August 30, 2021

2nd Publication was made on:

_____

3rd Publication was made on:

_____

Publication Fee $ 76.50

(SIGN) _____

SUBSCRIBED and sworn before me this 7 day of

Oct., 2021.

_____
(Notary Public)

My commission expires: August 28, 2025

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

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, August 30, 2021

CERTIFICATE
To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Kiowa
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	772,900	242,641	
Debt Service	10-113				
Library	12-1220	8	15,200	13,082	
Special Highway		9			
Combined St & Sp Hwy		9	215,000		
Electric Utility		10	1,541,335		
Water Utility			404,529		
Solid Waste Utility			188,000		
Wastewater Utility			111,300		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals for City		xxxxxx	3,248,264	255,723	
Recreation	12-1927	8	61,100		
Totals Includes Recreation		xxxxxx	3,309,364	255,723	
					County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization Rebate					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
BFR CPA LLC

Address:
618 Main St
Kiowa KS 67070

Email:
cityclerk@kiowaks.org

Attest: _____ 2021

County Clerk

Governing Body