RVR 00

State of Kansas
City

2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

RECEIVED
SEP 30 2022
BARBER COUNTY CLERK

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 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	760,700	219,941	38.398
Debt Service	10-113				
Library	12-1220	8	15,200	10,529	1.839
Special Highway		9			
Combined St & Sp Hwy		9	198,000		
Electric Utility		10	1,550,000		
Water Utility			483,529		
Solid Waste Utility			188,000		
Wastewater Utility			113,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals for City		xxxxxx	3,308,429	230,470	40.237
Recreation	12-1927	8	47,400		
Totals Includes Recreation		xxxxxx	3,355,829	230,470	
					County Clerk's Use Only
Budget Summary		14	5,727,943		
Neighborhood Revitalization Rebate					

RVR 44.660

Nov 1, 2022 Total Assessed Valuation

Assisted by:

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

Attest: 9-30-2022
County Clerk

Governing Body



City of Kiowa 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	222,005	40,786	339	4,667	2,386	0
Debt Service						
Library	12,253	2,251	19	258	132	0
Recreation	0					
TOTAL	234,258	43,037	358	4,925	2,518	0

County Treas Motor Vehicle Estimate	43,037				
County Treas Recreational Vehicle Estimate		358			
County Treas 16/20M Vehicle Estimate			4,925		
County Treas Commercial Vehicle Tax Estimate				2,518	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.18372				
Recreational Vehicle Factor		0.00153			
16/20M Vehicle Factor			0.02102		
Commercial Vehicle Factor				0.01075	
Watercraft Factor					0.00000

City of Kiowa 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Combined Street & Hwy	-	190,000	130,000	68-590
General Fund	Equipment Reserve	-	-	40,000	12-1117
General Fund	Public Safety Reserve	-	-	10,000	12-1117
General Fund	Capital Improvement Re	-	6,550	25,850	12-1118
Electric Utility	Special Recreation	12,001	54,335	-	12-825d
Electric Utility	General Fund	-	147,000	100,000	12-825d
Electric Utility	Equipment Reserve	-	40,000	40,000	12-1117
Electric Utility	Capital Improvement Re	51,960	98,000	100,000	12-1118
Electric Utility	Combined Street & Hwy	129,764	98,000	40,000	12-825d
Electric Utility	Medical Reserve	9,071	98,000	10,000	12-825d
Water Utility	General Fund	-	35,000	54,000	12-825d
Water Utility	Equipment Reserve	-	-	10,000	12-1117
Water Utility	Capital Improvement Re	-	-	40,000	12-1118
Water Utility	Special Recreation	-	-	40,000	12-825d
Solid Waste Utility	Equipment Reserve	-	5,000	-	12-1117
Wastewater Utility	Equipment Reserve	-	2,050	-	12-1117
Wastewater Utility	Capital Improvement Re	-	2,050	-	12-1118
	Totals	202,796	775,985	639,850	
	Adjustments				
	Adjusted Totals	202,796	775,985	639,850	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Kiowa

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2022	Date Due		Amount Due 2022		Amount Due 2023	
						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	2,125	25,000	1,593	25,000
Series 2019	9/25/2019	10/1/2039	2.70	385,000	385,000	4/1, 10/1	10/1	10,450		10,450	
Series 2021-1	3/26/2021	3/26/2061	1.75	3,059,000	3,059,000	3/26	3/26	53,532	53,471	53,532	53,471
Series 2021-2	3/26/2021	3/26/2061	1.25	413,000	413,000	3/26	3/26	5,163	80,026	5,062	8,126
Total G.O. Bonds					**3,957,000**			**71,270**	**158,497**	**70,637**	**86,597**
Revenue Bonds:											
Series 2021	3/26/2021	3/26/2061	1.75	1,439,000	1,439,000	3/26	3/26	25,183	25,155	24,742	25,595
Total Revenue Bonds					**1,439,000**			**25,183**	**25,155**	**24,742**	**25,595**
Other:											
Public Water Supply Loan	4/3/2019	3/26/2021	3.13		0	07/15, 1/15	Due Date	0	0	0	0
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,396,000**			**96,453**	**183,652**	**95,379**	**112,192**

City of Kiowa

2023

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
Generator	3/24/2017	180	3.48	600,000	454,507	51,737	51,737
Bucket Truck	5/16/2019	84	4.70	164,490	107,678	27,514	27,514
				Totals	**562,185**	**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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$11,782	$10,529
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,222	$2,251
Recreational Vehicle Tax	$22	$19
16/20M Vehicle Tax	$214	$258
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$14,240	$13,057
Difference in Total Taxes:	($1,183)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$5,523,305	$5,726,257
Did Assessed Valuation Decrease?	No	
Levy Rate	2.369	1.839
Difference in Levy Rate:	(0.530)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not 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 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	27,657	135,269	116,163
Receipts:			
Ad Valorem Tax	222,005	213,469	xxxxxxxxxxxxxxx
Delinquent Tax	9,680	3,000	3,000
Motor Vehicle Tax	41,238	40,000	40,786
Recreational Vehicle Tax	379	360	339
16/20M Vehicle Tax	4,102	3,900	4,667
Commercial Vehicle Tax	0	2,300	2,386
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	7,901	5,265	5,200
Compensating Use Tax	58,613	35,000	30,000
City Sales Tax	107,377	90,000	85,000
County Sales Tax	79,827	80,000	80,000
Franchise Fees	26,029	25,000	25,000
Licenses and Permits	3,761	3,000	3,000
Swimming Pool Fees	8,598	7,500	5,500
Court Fees & Fines	746	1,000	1,000
Reimbursed Expenses	0	8,000	8,000
Transfer from Other Funds	0	184,000	100,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,064	2,000	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	20,762	50,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**592,082**	**753,794**	**430,378**
Resources Available:	**619,739**	**889,063**	**546,541**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	619,739	889,063	546,541
Expenditures:			
General Administration	156,861	170,000	166,400
Council	25,883	13,700	14,000
Police	103,652	155,000	135,000
Fire Department	31,580	51,200	53,000
Parks	116,865	92,000	125,000
Pool	39,179	70,000	50,000
Economic Development	0	14,000	1,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	474,020	565,900	544,400
City Hall Renovation		0	0
Bond & Interest Payments	10,450	10,450	10,450
Transfers to Other Funds		196,550	205,850
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**484,470**	**772,900**	**760,700**
Unencumbered Cash Balance Dec 31	135,269	116,163	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	758,000	772,900	760,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	760,700
		Tax Required	214,159
	Delinquent Comp Rate:	2.7%	5,782
		Amount of 2022 Ad Valorem Tax	219,941

CPA Summary

City of Kiowa

2023

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Public Water Supply Loan	4/3/2019	3/26/2021	3.13		0	07/15, 1/15	Due Date	0	0	0	0
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,396,000**			**96,453**	**183,652**	**95,379**	**112,192**

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LAVTR	$0	$0
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TOTAL TAXES	$14,240	$13,057
Difference in Total Taxes:	($1,183)	
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Second test:

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Did Assessed Valuation Decrease?	No	
Levy Rate	2.369	1.839
Difference in Levy Rate:	(0.530)	
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City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

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Recreational Vehicle Tax	379	360	339
16/20M Vehicle Tax	4,102	3,900	4,667
Commercial Vehicle Tax	0	2,300	2,386
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	7,901	5,265	5,200
Compensating Use Tax	58,613	35,000	30,000
City Sales Tax	107,377	90,000	85,000
County Sales Tax	79,827	80,000	80,000
Franchise Fees	26,029	25,000	25,000
Licenses and Permits	3,761	3,000	3,000
Swimming Pool Fees	8,598	7,500	5,500
Court Fees & Fines	746	1,000	1,000
Reimbursed Expenses	0	8,000	8,000
Transfer from Other Funds	0	184,000	100,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,064	2,000	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	20,762	50,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**592,082**	**753,794**	**430,378**
Resources Available:	**619,739**	**889,063**	**546,541**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	619,739	889,063	546,541
Expenditures:			
General Administration	156,861	170,000	166,400
Council	25,883	13,700	14,000
Police	103,652	155,000	135,000
Fire Department	31,580	51,200	53,000
Parks	116,865	92,000	125,000
Pool	39,179	70,000	50,000
Economic Development	0	14,000	1,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	474,020	565,900	544,400
City Hall Renovation		0	0
Bond & Interest Payments	10,450	10,450	10,450
Transfers to Other Funds		196,550	205,850
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**484,470**	**772,900**	**760,700**
Unencumbered Cash Balance Dec 31	135,269	116,163	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	758,000	772,900	760,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	760,700
		Tax Required	214,159
	Delinquent Comp Rate:	2.7%	5,782
		Amount of 2022 Ad Valorem Tax	219,941

CPA Summary

City of Kiowa 2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Salaries	85,772	100,000	96,400
Contractual	34,368	45,000	35,000
Commodities	36,721	7,000	35,000
Capital Outlay	0	18,000	0
Total	**156,861**	**170,000**	**166,400**
Council			
Salaries	0	5,900	6,000
Contractual	3,870	7,000	7,000
Commodities	22,013	800	1,000
Capital Outlay	0	0	0
Total	**25,883**	**13,700**	**14,000**
Police			
Salaries	73,457	120,000	100,000
Contractual	18,497	25,000	25,000
Commodities	11,698	10,000	13,000
Capital Outlay	0	0	0
Total	**103,652**	**155,000**	**138,000**
Fire Department			
Salaries	3,875	6,200	6,000
Contractual	12,418	13,000	12,000
Commodities	15,287	4,000	17,000
Capital Outlay	0	28,000	18,000
Total	**31,580**	**51,200**	**53,000**
Parks			
Salaries	72,167	75,000	76,000
Contractual	23,373	10,000	25,000
Commodities	21,325	7,000	24,000
Capital Outlay	0	0	0
Total	**116,865**	**92,000**	**125,000**
Pool			
Salaries	20,640	28,000	25,000
Contractual	13,325	5,000	15,000
Commodities	5,214	17,000	10,000
Capital Outlay	0	20,000	0
Total	**39,179**	**70,000**	**50,000**
Economic Development			
Salaries	0	0	0
Contractual	0	14,000	1,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**14,000**	**1,000**

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

Page 1 - Total	**474,020**	**565,900**	**547,400**

City of Kiowa 2023

Adopted Budget General Fund - Detail Page 2	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			
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Commodities			
Capital Outlay			
Total	0	0	0
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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	474,020	565,900	547,400
Grand Total	474,020	565,900	547,400

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

City of Kiowa 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	778	3,125	2,288
Receipts:			
Ad Valorem Tax	12,253	11,782	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,224	2,222	2,251
Recreational Vehicle Tax	21	22	19
16/20M Vehicle Tax	242	214	258
Commercial Vehicle Tax	0	123	132
Watercraft Tax	0	0	0
Transfer from Other Funds	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,740**	**14,363**	**2,660**
Resources Available:	**15,518**	**17,488**	**4,948**
Expenditures:			
To Kiowa Public Library	12,242	12,000	12,000
Contractual	151	3,200	3,200
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,393**	**15,200**	**15,200**
Unencumbered Cash Balance Dec 31	3,125	2,288	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	15,200	15,200	15,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,200
		Tax Required	10,252
	Delinquent Comp Rate:	2.7%	277
		Amount of -1 Ad Valorem Tax	10,529

Adopted Budget Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	999	1	1,101
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	7,901	5,265	6,000
Rent	2,600	2,600	1,500
Transfers from Other Funds	12,001	54,335	40,000
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,502**	**62,200**	**47,500**
Resources Available:	**23,501**	**62,201**	**48,601**
Expenditures:			
Personal Services	4,525	4,600	4,600
Utilities	1,338	9,000	9,000
Insurance	4,022	11,000	6,000
Contractual	4,965	6,000	4,000
Commodities	8,650	500	2,500
Capital Outlay	0	30,000	21,300
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,500**	**61,100**	**47,400**
Unencumbered Cash Balance Dec 31	1	1,101	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	23,500	23,500	47,400
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	47,400
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.027	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

Adopted Budget **Combined St & Sp Hwy**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,799	0	2,790
Receipts:			
State of Kansas Gas Tax	26,823	21,790	26,000
Transfer	129,764	160,000	170,000
Interest on Idle Funds			
Miscellaneous	2,114	1,500	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,701**	**183,290**	**198,000**
Resources Available:	**180,500**	**183,290**	**200,790**
Expenditures:			
Personal Services	72,699	73,000	76,000
Contractual	23,432	91,000	12,000
Commodities	84,369	16,500	66,000
Equipment Repair	0	0	10,000
Insurance	0	0	16,000
Capital Outlay	0	0	0
Cash Forward (2023 column)			
Miscellaneous			18,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**180,500**	**180,500**	**198,000**
Unencumbered Cash Balance Dec 31	0	2,790	2,790
2021/2022/2023 Budget Authority Amoun	180,500	215,000	198,000

CPA Summary

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:
September 12, 2022

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 135.00

(SIGN) _____

SUBSCRIBED and sworn before me this 12 day of
October, 2022.

_____
(Notary Public)

My commission expires: August 28, 2025

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

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, September 12, 2022

NOTICE OF BUDGET HEARING

2023

The governing body of
City of Kiowa
will meet on September 22 at 6:00 PM at City Office, 618 Main St, Kiowa, KS 67070 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 67070 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 for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate *
General	813,474	43.543	772,500	43.930	760,700	333,143	58.178
Debt Service							
Library	12,393	2.298	15,200	2.369	15,200	9,742	1.701
Special Highway							
Combined St & Sp Hwy	160,500		180,500		198,000		
Electric Utility	1,221,195		1,487,000		1,550,000		
Water Utility	173,076		337,000		483,329		
Solid Waste Utility	178,388		187,000		188,000		
Wastewater Utility	104,101		111,300		113,000		
Non-Budgeted Funds-A	309,328						
Non-Budgeted Funds-B	2,825						
Totals for City	2,995,280	45.841	3,090,900	46.299	3,308,429	342,885	59.879
Revenue Neutral Rate **							55.000
Recreation	23,500		61,100		47,400		0.000
Totals Includes Recreation	3,018,780	45.841	3,152,000	46.299	3,355,829	342,885	59.879
Less: Transfers	202,796		775,985		615,635		
Net Expenditure	2,815,984		2,376,015		2,740,194		
Total Tax Levied	266,192		257,675		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,806,947		[illegible]		[illegible]		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	145,000	485,000	3,957,000
Revenue Bonds	0	0	1,439,000
Other	0	0	0
Lease Purchase Principal	586,292	684,898	0
Total	731,292	1,169,898	5,396,000

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Bill Watson
City Official Title: Mayor