

Kiowa County Commissioners Special Meeting  
Courthouse Lower-Level Conference Room  
June 27, 2022

David White, Bert Lowery, John Bertram, Kristi Cooper, Matt Christenson, Theresa Dasenbrock, Tiffany O'Rourke, Brenda Osborne, Karen Butler, Kerri Ulrich, Julie Lyon, Jay Schmidt and Clay Parkin attended the meeting.

David White called the special meeting to order at 9:00 to go over the 2023 County budget with our auditors, Theresa Dasenbrock and Tiffany O'Rourke from Lewis, Hooper & Dick, LLC.

Theresa reviewed the landfill agreed upon procedures and the audit report. Tiffany then went into the audit process and explained some observations and recommendations. Next, Theresa shared comparison graphs for population, total mills levied last year, assessed tangible valuations, and total levies that were compared to surrounding counties and cities.

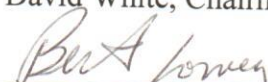
Break called for a 5-minute break at 10:40.

David called the meeting back to order at 10:45 and they moved into the budget process. After reviewing the budget information provided Theresa informed them that the final mill levy comes to 74.983 with if no other changes. She informed them that this is an increase of 1.916 mills from the 2021 levy for 2022 and 3.122 mills over the RNR level. Also they discussed the procedures regarding the cemetery budgets and she explained how timing and notification causes issues with the State's Revenue Neutral Rate processes (RNR) and suggests the County continue on supporting the cemetery districts by preparing their budgets for them based on the information they submit and once the budget has been prepared it would be provided back to the cemetery district and they would be responsible for ensuring the notices are published, hearings are held with the resolution and budgets being formerly adopted and filed within the budget calendar outlined by the Division of Accounts and Reports. She did indicate the county would provide paper and pdf copies of everything that is required for them and after some discussion it was by consensus to move forward with the recommended changes on the cemeteries budget processes starting next year. Next, Bert moved to set the final mill levy as 74.983 for publication and John seconded, motion passed unanimously. The RNR hearing will be scheduled at 10:00 a.m. and the budget hearing will be at 10:10 a.m. on August 31<sup>st</sup> during the regular Commissioner's meeting.

Meeting was adjourned at 11:05

Kiowa County Commission:

  
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David White, Chairman

  
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Bert Lowery, Vice Chairman

  
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John Bertram, Commissioner

Attest:

  
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Kristi Cooper, County Clerk