

**NOTICE OF REVENUE NEUTRAL RATE HEARING**

The governing body of  
**Kiowa County**  
will meet on August 21, 2023, at 10:00 AM at the 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**	77.577	Proposed Tax Rate	77.739
Rural Fire District	Revenue Neutral Rate**	1.898	Proposed Tax Rate	2.771

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

**NOTICE OF BUDGET HEARING**

The governing body of  
**Kiowa County**  
will meet on August 21, 2023, at 10:10 AM at the 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 the Kiowa County Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,396,406	20.302	2,813,482	18.956	3,403,129	1,657,557	18.553
Debt Service	111,600		96,431		503,050		
Road & Bridge	2,007,835	13.629	2,400,675	16.548	2,442,743	1,600,440	17.914
Appraiser	258,446	2.390	301,791	2.570	336,930	255,533	2.860
County Health	360,554	2.186	434,283	2.146	440,309	198,821	2.225
Noxious Weed	228,392	1.656	254,709	2.110	270,579	222,779	2.494
Special Bridge	136,908						
Special Road & Bridge	858,246	11.167	1,008,989	12.364	2,218,500	1,093,429	12.239
Solid Waste	263,776	2.342	316,342	2.325	294,054	273,780	3.064
Sheriff	1,556,394	17.251	1,759,529	15.854	1,805,210	1,454,791	16.284
Ambulance	185,939	2.144	200,500	2.082	210,500	188,144	2.106
Emergency 911 Phone Service	47,250		28,174		228,727		
Fight Addiction							
Non-Budgeted Funds-A	4,371						
Non-Budgeted Funds-B	14,245						
Non-Budgeted Funds-C	798,190						
Non-Budgeted Funds-D	464,685						
<b>Totals</b>	<b>9,693,237</b>	<b>73.067</b>	<b>9,614,905</b>	<b>74.955</b>	<b>12,153,731</b>	<b>6,945,274</b>	<b>77.739</b>
						<i>Revenue Neutral Rate**</i>	<i>77.577</i>
Less: Transfers	688,436		230,000		280,000		
Net Expenditure	9,004,801		9,384,905		11,873,731		
Total Tax Levied	6,639,675		6,930,012		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	90,890,074		92,461,566		89,341,147		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	1,504,163	1,452,729	1,399,238
Other	0	0	0
Lease Pur. Princ.	1,837,060	1,628,500	1,636,255
<b>Total</b>	<b>3,341,223</b>	<b>3,081,229</b>	<b>3,035,493</b>

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

Rural Fire District	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
	195,718	1.929	199,203	1.896	249,203	216,030	2.771
						<i>Revenue Neutral Rate**</i>	<i>1.898</i>
Less: Transfers	-		-		-		
Net Expenditure	195,718		199,203		249,203		
Total Tax Levied	154,070		154,070		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	79,880,868		81,279,333		77,970,237		

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\*\*Revenue Neutral Rate as defined by KSA 79-2988

Kristi Cooper  
Clerk