

Kiowa County

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Kiowa County**

will meet on August 30, 2024, at 9:00 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 and Revenue Neutral Rate. Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated TaxRate*	
General	2,630,780	18.956	2,893,178	18.530	3,344,191	1,658,828	19.641	
Bond & Interest	1,450,784							
Road & Bridge	1,882,120	16.548	2,442,743	17.891	2,530,370	1,423,421	16.854	
Ambulance	185,518	2.082	210,500	2.104	215,500	192,347	2.277	
Appraiser	286,499	2.570	336,930	2.857	389,104	357,575	4.234	
County Health	439,189	2.146	440,309	2.223	465,744	354,979	4.203	
Noxious Weed	212,280	2.110	247,079	2.491	255,500	177,749	2.105	
Sheriff	1,760,226	15.854	1,805,210	16.263	1,969,824	1,810,851	21.441	
Solid Waste	243,262	2.325	294,054	3.061	305,000	217,375	2.574	
Special Road & Bridge	1,080,736	12.364	1,141,100	12.224	2,068,500	964,580	11.421	
Emergency 911	71,344		28,727		216,781			
Fight Addiction					14,698			
Non-Budgeted Funds-A	197,199							
Non-Budgeted Funds-B	1,026,372							
Non-Budgeted Funds-C	36,631							
Non-Budgeted Funds-D	522,544							
<b>Totals</b>	<b>12,025,484</b>	<b>74.955</b>	<b>9,839,830</b>	<b>77.644</b>	<b>11,775,212</b>	<b>7,157,705</b>	<b>84.750</b>	
<i>Revenue Neutral Rate **</i>							<b>82.246</b>	
Less: Transfers	347,394		280,000		160,000			
Net Expenditure	11,678,090		9,559,830		11,615,212			
Total Tax Levied	6,930,012		6,945,274		xxxxxxxxxxxxxxxxxxxx			
Assessed Valuation	92,461,566		89,456,613		84,455,922			

Outstanding Indebtedness,

January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	1,452,729	1,399,238	0
Other	0	0	0
Lease Pur. Princ.	1,628,500	1,636,255	1,334,074
<b>Total</b>	<b>3,081,229</b>	<b>3,035,493</b>	<b>1,334,074</b>

\*Tax rates are expressed in mills

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

OTHER DISRICT FUNDS	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated	
Rural Fire District	150,547	1.896	99,203	2.768	399,203	192,853	2.658	
<i>Revenue Neutral Rate**</i>							<b>2.979</b>	
Total Tax Levied	150,547		216,030		xxxxxxxxxxxxxxxxxxxx			
Assessed Valuation	81,279,333		78,056,044		72,551,004			

Kristi Cooper  
County Clerk