

2	Water Utility	243,584
3	Solid Waste Utility	184,523
4	Wasterwater Utility	119,331
Total Expenditures for 2019 Budgeted Year		2,780,910

Non-Budgeted (A):

1	Public Safety Equipment
2	Medical Reserve
3	Equipment Reserve
4	Capital Improvement
5	Special Police

Non-Budgeted (B):

1	Meter Deposits
2	Turner Foundation
3	Fire Insurance Fund
4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2019 Budget, Budget Summary Page		2017 Tax Rate (2018 Column)
General		44.355
Debt Service		
Library		2.540
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		46.895

Total Tax Levied (2018 budget column)	258,011
Assessed Valuation (2018 budget column)	5,501,869

From the 2019 Budget, Budget Summary Page	2017	2018
Outstanding Indebtedness, January 1:		
G.O. Bonds	185,000	165,000
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	83,668	642,011

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date p
Latest date for notice to be published in

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

ublished and hearing held.

your newspaper: September 16, 2019

CPA Summary

City of Kiowa

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 262,185
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ <u>262,185</u>

2020 Budget Percentage Adjustments

4. New improvements for 2019 :	+ <u>18,911</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>177,381</u>	
5b. Personal property 2018	- <u>163,441</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>13,940</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>32,851</u>	
11. Total estimated valuation July 1, 2019	<u>5,806,942</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0057</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>1,492</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>3,933</u>	
16. Total Percentage Adjustments	\$ <u>5,425</u>	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:			+	<u>0</u>
Property tax revenues for debt service in 2019 budget:			-	<u>0</u>
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	<u> </u>
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)			+	<u> </u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:			+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+		<u>0</u>
Law enforcement expenses - 2019 budget:		-		<u>0</u>
CPI adjustment	1.50%			<u>0</u>
Increased law enforcement expenses in 2020 budget:			+	<u>0</u>

(Do not include building construction or remodeling costs)

24. Fire protection expenses - 2020 budget:	+	<u>0</u>	
Fire protection expenses - 2019 budget:	-	<u>0</u>	
CPI adjustment	1.50%	<u>0</u>	
Increased fire protection expense in 2020 budget:			+ <u>0</u>
(Do not include building construction or remodeling costs)			

25. Emergency medical expenses - 2020 budget:	+	<u>0</u>	
Emergency medical expenses - 2019 budget:	-	<u>0</u>	
CPI adjustment	1.50%	<u>0</u>	
Increased emergency medical expenses in 2020 budget:			+ <u>0</u>
(Do not include building construction or remodeling costs)			

26. Total Revenue Adjustments 0

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		267,610

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years) #DIV/0!

CPI Adjustment of 0.015		#DIV/0!
Average Tax Levy Adjusted by CPI		#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement		#DIV/0!
"		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy		0
CPI Adjustment		3,933
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		<u>3,933</u>
Exemption from Election Requirement		Yes

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	247,567	44,859	455	4,290	2,115	99
Debt Service						
Library	14,618	2,649	27	253	125	6
TOTAL	262,185	47,508	482	4,543	2,240	105

County Treas Motor Vehicle Estimate 47,508
 County Treas Recreational Vehicle Estimate 482
 County Treas 16/20M Vehicle Estimate 4,543
 County Treas Commercial Vehicle Tax Estimate 2,240
 County Treas Watercraft Tax Estimate 105

Motor Vehicle Factor 0.18120
 Recreational Vehicle Factor 0.00184
 16/20M Vehicle Factor 0.01733
 Commercial Vehicle Factor 0.00854
 Watercraft Factor 0.00040

City of Kiowa

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Combined Street	118,750	118,750	142,500	12-1,119
General	Equipment Reserve	10,687	10,825	12,852	12-1,117
General	Public Safety Equip Res	10,417	12,500	15,000	12-110d
General	Capital Improvements	10,000	10,000	12,000	12-1,118
Electric	Special Recreation	-	-	5,000	12-825d
Electric	General	52,666	79,000	94,500	12-825d
Electric	Equipment Reserve	32,667	40,000	40,000	12-1,117
Electric	Capital Improvements	32,667	49,000	49,000	12-1,118
Electric	General			15,000	
Electric	Street		15,000	10,000	
Electric	Library	1,000	-	-	12-825d
Water	General	9,900	15,500	15,500	12-825d
Water	Special Recreation	-	8,000	15,000	12-825d
Water	Capital Improvements			15,000	
Sewer	Capital Improvements	5,000	4,800	5,000	12-1,118
Sewer	Equipment Reserve	5,000	5,000	5,000	12-1,117
Sewer	General	4,500	-	-	12-825d
Solid Waste	General	8,500	9,400	-	12-825d
Solid Waste	Equipment Reserve	16,667	5,000	-	12-1,117
Solid Waste	Medical Reserve	13,600	-	-	12-825d
	Totals	332,021	382,775	451,352	
	Adjustments				
	Adjusted Totals	332,021	382,775	451,352	

2020 only

2019 fix negative on current budget

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Skid Steer/Dump Truck	7/15/2016	48	2.73	82,000	29,598	21,694	10,847
Generator	3/24/2017	180	3.48	600,000	556,694	51,737	51,737
Totals					586,292	73,431	62,584

***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: 2020

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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem	\$14,618	\$13,342
Delinquent Tax	\$2	\$0
Motor Vehicle Tax	\$745	\$2,649
Recreational Vehicle Tax	\$0	\$27
16/20M Vehicle Tax	\$181	\$253
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$15,546	\$16,271
Difference in Total Taxes:	\$724	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,623,841	\$5,806,942
Did Assessed Valuation Decrease?	No	
Levy Rate	2.599	2.298
Difference in Levy Rate:	(0.301)	
Qualify for grant:	Not 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 2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Salaries	99,187	71,141	92,850
Contractual	33,871	22,256	28,134
Commodities	5,334	4,400	5,450
Capital Outlay	7,564	18,000	17,700
Total	145,956	115,797	144,134
Council			
Salaries	5,813	5,813	0
Contractual	8,075	5,112	5,913
Commodities	1,109	400	750
Capital Outlay			
Total	14,997	11,325	6,663
Police			
Salaries	71,281	185,000	193,617
Contractual	27,429	24,958	24,567
Commodities	63,080	13,950	10,100
Capital Outlay	0	0	0
Total	161,790	223,908	228,284
Street ROW			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	0	0
Fire Department			
Salaries	2,581	1,650	5,713
Contractual	12,856	8,392	14,639
Commodities	3,246	1,000	30,100
Capital Outlay			
Total	18,683	11,042	50,452
Parks			
Salaries	54,968	59,840	90,593
Contractual	6,756	4,400	5,000
Commodities	4,694	4,925	5,000
Capital Outlay			
Total	66,418	69,165	100,593
Pool			
Salaries	20,832	27,363	27,363
Contractual	18,276	41,528	22,075
Commodities			
Capital Outlay			
Total	39,108	68,891	49,438
Economic Development			
Salaries			
Contractual	4,854	18,000	14,000
Commodities			
Capital Outlay			
Total	4,854	18,000	14,000
Page 1 - Total	451,806	518,128	593,564

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City of Kiowa 2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Planning & Zoning			
Salaries	0		
Contractual	0		
Commodities	0		
Capital Outlay	0		
Total	0	0	0
Employee Benefits			
Salaries			
Contractual	11,213	0	0
Commodities			
Capital Outlay			
Total	11,213	0	0
Transfers			
Transfer to Combined Street	118,750	118,750	142,500
Transfer to Equipment Reserve	10,687	10,825	12,852
Transfer to Public Safety Equip. Reserve	10,417	12,500	15,000
Transfer to Capital Improv. Reserve	10,000	10,000	12,000
Total	149,854	152,075	182,352
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	161,067	152,075	182,352
Page 1 -Total	451,806	518,128	593,564
Grand Total	612,873	670,203	775,916

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Debt Service			
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.1%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library			
Unencumbered Cash Balance Jan 1	0	3,258	1,186
Receipts:			
Ad Valorem Tax	15,094	14,618	
Delinquent Tax		2	
Motor Vehicle Tax		745	2,649
Recreational Vehicle Tax			27
16/20M Vehicle Tax		181	253
Commercial Vehicle Tax			125
Watercraft Tax			5
Transfers			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,000	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,094	15,546	3,059
Resources Available:	16,094	18,804	4,245
Expenditures:			
To Kiowa Public Library	12,724	14,618	14,000
Contractual	112	3,000	3,186
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,836	17,618	17,186
Unencumbered Cash Balance Dec 31	3,258	1,186	
2018/2019/2020 Budget Authority Amount:	18,000	18,000	17,186
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,186
		Tax Required	12,941
		Delinquent Comp Rate: 3.1%	401
		Amount of 2019 Ad Valorem Tax	13,342

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.1%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.1%	0
		Amount of 2019 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.1%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.1%	0
		Amount of 2019 Ad Valorem Tax	0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.1%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		26,260	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	26,260	0
Resources Available:	0	26,260	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	26,260	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Special Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	39,392	19,325	7,753
Receipts:			
Local Alcoholic Liquor	5,948	5,592	6,217
Rent	1,550	1,500	2,000
Reimbursements			
Transfers	0	8,000	20,000
Interest on Idle Funds	274	275	275
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,772	15,367	28,492
Resources Available:	47,164	34,692	36,245
Expenditures:			
Personal Services	4,521	4,521	4,521
Utilities	8,546	6,651	7,817
Insurance	8,810	6,797	6,700
Contractual	2,672	1,000	2,000
Commodities	3,290	1,000	2,300
Capital Outlay		6,970	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,839	26,939	23,338 x
Unencumbered Cash Balance Dec 31	19,325	7,753	12,907
2018/2019/2020 Budget Authority Amount:	27,231	26,939	23,338

[See Tab A](#)

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Combined St & Sp Hwy	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	35,042	10,974	3,224
Receipts:			
Special Highway Payments	26,440	26,440	27,000
Transfer from General	118,750	118,750	142,500
Transfer from Solid Waste	0		
Transfer from Electric		15,000	10,000
Reimbursed Expenses	0		
Interest on Idle Funds			
Miscellaneous	955	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	146,145	161,690	181,000
Resources Available:	181,187	172,664	184,224
Expenditures:			
Personal Services	60,740	67,551	70,603
Contractual	22,420	67,100	69,700
Commodities	87,053	12,700	11,400
Transfers			
Equipment Repair		4,500	4,500
Insurance		17,589	20,227
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	170,213	169,440	176,431
Unencumbered Cash Balance Dec 31	10,974	3,224	7,793
2018/2019/2020 Budget Authority Amount:	170,213	201,285	176,431

to correct negatives in unencumbered at the end of the year

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Kiowa

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Kiowa

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Kiowa 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

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City of Kiowa

NON-BUDGETED FUNDS (A)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Safety Equipment		Medical Reserve		Equipment Reserve		Capital Improvement		Special Police		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	47,494	Cash Balance Jan 1	-3,952	Cash Balance Jan 1	99,800	Cash Balance Jan 1	193,197	Cash Balance Jan 1	20,908	357,447
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	10,417	Interest	13,600	Transfers	65,021	Transfers	47,667	VIN Checks	789	
Miscellaneous	1,668	Transfers		Miscellaneous		Special Assessments	1,813	DARE Fees	42	
						Interest		Interest	67	
						Miscellaneous	30,637	Reimbursed Expenses	1,807	
								Miscellaneous	17,941	
Total Receipts	12,085	Total Receipts	13,600	Total Receipts	65,021	Total Receipts	80,117	Total Receipts	20,646	191,469
Resources Available:	59,579	Resources Available:	9,648	Resources Available:	164,821	Resources Available:	273,314	Resources Available:	41,554	548,916
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,663	Employee Medical	9,581	Capital Outlay	4,234	Capital Outlay	159,687	Equipment		
						Debt Service	23,375	Fees	4	
								Commodities	8,525	
								DARE		
Total Expenditures	1,663	Total Expenditures	9,581	Total Expenditures	4,234	Total Expenditures	183,062	Total Expenditures	8,529	207,069
Cash Balance Dec 31	57,916	Cash Balance Dec 31	67	Cash Balance Dec 31	160,587	Cash Balance Dec 31	90,252	Cash Balance Dec 31	33,025	341,847
										341,847

****Note: These two block figures should agree.**

CPA Summary

City of Kiowa

NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 is to be shown)

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 Fund						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	26,100	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		26,100
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits		Donations	0	Ins. Proceeds	2,100					
Total Receipts	0	Total Receipts	0	Total Receipts	2,100	Total Receipts	0	Total Receipts	0	2,100
Resources Available:	0	Resources Available:	26,100	Resources Available:	2,100	Resources Available:	0	Resources Available:	0	28,200
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Returned Deposits		Community Service	0	Capital Outlay	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	26,100	Cash Balance Dec 31	2,100	Cash Balance Dec 31	0	Cash Balance Dec 31	0	28,200
										28,200

****Note: These two block figures should agree.**

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

City of Kiowa

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			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
TOTAL	0	0.000	0

2019 July 1 Valuation: 5,806,942

Valuation Factor: 5,806.942

Neighborhood Revitalization Subj to Rebate: 430,071

Neighborhood Revitalization factor: 430.071

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

$$\frac{\$50,000 \text{ (property tax)}}{\$312,000.00 \text{ (mill value)}} = 0.160 \text{ (mill rate increase)}$$

Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:

$$\$312,000,000 / 1000 = \$312,000 \text{ (example \#1)}$$

$$\$50,000 / \$312,000 = .160 \text{ mills (example \#2)}$$

The **second step** is to determine the residential property assessed value:

$$\$100,000 \text{ home} \times .115 = \$11,500 \text{ (assessed value)}$$

The **last step** is to determine the property tax increase:

$$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \$1.84$$

The increase in property tax for a \$100,000 home will be \$1.84

Formula:

First Step:	(assessed valuation)				
	$\frac{\$312,000,000}{1000}$	=	\$312,000.00	(value of 1 mill)	

Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\frac{\$50,000}{\$312,000.00}$	=	0.160	(increase mill rate)	

Third Step:	(value of the home)				
	$\$100,000 \times 0.115$	=	\$11,500	(assessed value)	

Result:	(assessed value)	(increase mill rate)	(increase tax)		
	$\frac{\$11,500 \times 0.160}{1000}$	=	\$1.84		

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:

First Step:	(assessed valuation)				
	$\frac{\$312,000,000}{1000}$	=	\$312,000.00	(value of 1 mill)	

Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\frac{\$50,000}{\$312,000.00}$	=	0.160	(increase mill rate)	

(value of the property)

Third Step:	<u>\$2,500,000</u>	x	0.300	=	\$750,000	(assessed value)
	(assessed value)		(increase mill rate)			(increase tax)
Result:	<u>\$750,000</u>	x	0.160	/	1000	= \$120.19

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:						
First Step:	(assessed valuation)	<u>\$312,000,000</u>	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax)	<u>\$50,000</u>	/	(value of 1 mill)	=	0.160 (increase mill rate)
				\$312,000.00		
Third Step:	(value of the property)	<u>\$2,500,000</u>	x	0.250	=	\$625,000 (assessed value)
	(assessed value)			(increase mill rate)		(increase tax)
Result:	<u>\$625,000</u>	x	0.160	/	1000	= \$100.16

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:						
First Step:	(value of the home)	<u>\$100,000</u>	x	(residential %)	=	(assessed value)
				0.115		\$11,500
Second Step:	(assessed value)	\$11,500	x	(total mill rate)	/	(impact, total mills)
				<u>52.869</u>		1000 = \$607.99

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

$$\begin{array}{ccccccc} \text{(desired mill rate)} & & \text{(total assd. valuation)} & & & & \text{(total taxes levied)} \\ \text{52.869} & \times & \text{\$312,000,000} & / & 1000 & = & \text{\$16,495,128.00} \end{array}$$