KINGMAN COUNTY 2026 State of Kansas
County

CERTIFICATE

To the Clerk of KINGMAN COUNTY, State of Kansas
We, the undersigned, officers of
KINGMAN COUNTY
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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	7,294,575	✓2,536,867	20.963
Debt Service	10-113	7	4,525,000	✓ 303,185	2.505
Road & Bridge	68-5,101		2,123,900	✓ 1,507,272	12.455
Special Bridge	68-1135	9	425,000	✓ 437,939	3.619
Public Health	65-204	9	355,750	✓ 220,063	1.818
Expo Center	19-1561	10	151,400	✓ 53,144	0.439
Appraiser	19-436	10	243,375	✓ 194,510	1.607
Noxious Weed	2-1318	11	107,400		
Employee Benefits	12-12,102	11	2,720,100	✓ 2,167,263	17.909
Ambulance	65-6113	12	636		
KS Fights Addiction		13	28,000		
Special Alcohol & Drug Prog		13	6,000		
Special Parks & Recreation		14			
Drug Stamp Tax		14	1,500		
Solid Waste		15	154,200		
911 Communications		15	150,800		
Rainy Day Reserve		16	1,500,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxxx	19,787,636	7,420,243	61.315
Budget Hearing Notice		20			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
122724505 - 1710425 = 121,014,080
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	61.196
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Adams Brown LLC
Address:
PO Box 1186
Hays KS 67601
Email:
dhollingshead@adamsbrowncpa.com

Attest: August 11 2025
Carol D Nebert
County Clerk

OFFICE OF COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KS

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,642,414	346,068	5,524	21,088	23,324	3,433
Debt Service	328,534	31,214	498	1,902	2,104	310
Road & Bridge	1,166,139	110,795	1,769	6,751	7,468	1,099
Special Bridge	335	32	1	2	2	0
Public Health	29,149	2,769	44	169	187	27
Expo Center	57,760	5,488	88	334	370	54
Appraiser	174,849	16,612	265	1,012	1,120	165
Noxious Weed	346	33	1	2	2	0
Employee Benefits	2,038,104	193,641	3,092	11,800	13,052	1,920
Ambulance	5,802	551	9	34	37	5
TOTAL	7,443,432	707,203	11,291	43,094	47,666	7,013

County Treas Motor Vehicle Estimate 707,203

County Treas Recreational Vehicle Estimate 11,291

County Treas 16/20M Vehicle Estimate 43,094

County Treas Commercial Vehicle Tax Estimate 47,666

County Treas Watercraft Tax Estimate 7,013

Motor Vehicle Factor 0.09501

Recreational Vehicle Factor 0.00152

16/20M Vehicle Factor 0.00579

Commercial Vehicle Factor 0.00640

Watercraft Factor 0.00094

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement	829,500	830,000	602,100	KSA 19-120
General	Capital Equipment	68,056	180,000	195,000	KSA 19-119
General	Debt Service	808,500	810,000	877,500	BOCC approve
General	Special Bridge	71,926	-	-	BOCC approve
General	Solid Waste	100,000	-	-	BOCC approve
County Treasurer Auto	General	3,675	-	-	KSA 8-145
Employee Benefits	Self Insurance Reserve	1,268,000	1,450,000	1,800,000	KSA 12-16,102
Ambulance	General	-	67,230	636	KSA 79-2958
Road & Bridge	Special Machinery	-	-	35,250	KSA 19-119
Rainy Day Reserve	General	-	-	390,000	BOCC approve
	Total	3,149,657	3,337,230	3,900,486	
	Adjustments*		2,460,000	2,632,350	
	Adjusted Totals	3,149,657	877,230	1,268,136	

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

KINGMAN COUNTY

State of Kansas
County
2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015	4/30/2015	10/1/2030	2-2.55%	1,765,000	740,000	4/1 & 10/1	10/1	16,903	115,000	14,603	120,000
Series 2016	12/8/2016	10/1/2036	2-3.10%	2,500,000	1,765,000	4/1 & 10/1	10/1	50,358	125,000	47,858	130,000
Series 2021A	5/4/2021	10/1/2027	1.50%	4,000,000	4,000,000	4/1 & 10/1	Balloon	60,000	0	60,000	0
Total G.O. Bonds					6,505,000			127,261	240,000	122,461	250,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					6,505,000			127,261	240,000	122,461	250,000

KINGMAN COUNTY

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, 2025	Payments Due 2025	Payments Due 2026
Tasers	01/01/2023	48	4.69%	24,265	14,538	5,308	5,308
LP2023 Patrol Vehicles-Four (4)	05/12/2023	36	4.69%	221,018	66,248	67,686	0
LP2024 Patrol Vehicles-Three (3)	04/29/2024	37	5.375%	185,919	156,972	67,242	67,242
				Totals	**237,758**	**140,236**	**72,550**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,653,085	1,662,064	1,467,201
Receipts:			
Ad Valorem Tax	3,016,204	3,642,414	xxxxxxxxxxxxxxxx
Delinquent Tax	48,597	0	
Motor Vehicle Tax	330,754	264,635	346,068
Recreational Vehicle Tax		4,596	5,524
16/20M Vehicle Tax		16,385	21,088
Commercial Vehicle Tax		19,058	23,324
Watercraft Tax		1,532	3,433
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	14,954	20,000	25,000
Licenses & Fees	157,775	100,000	99,500
State Aid	20,200	10,000	10,000
Charges for Services	19,619	10,000	10,000
Fines & Forfeitures			500
Interest on Taxes	58,075	30,000	30,000
Reimbursed Expenses	1,047,236	2,500	
Transfers In	3,675	67,230	390,636
Flat Ridge PILOT Fees	0	390,000	390,000
BP PILOT Fees	800,000	800,000	800,000
AEP PILOT Fees	450,119	450,000	450,000
PILOT-Flat Ridge #4		100,000	440,600
Budget Credit	-997,236		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	608,348	320,000	320,000
Neighborhood Revitalization Rebate	-111,856	-105,418	-75,166
Miscellaneous	41,936		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,508,400**	**6,142,932**	**3,290,507**
Resources Available:	**7,161,485**	**7,804,996**	**4,757,708**

KINGMAN COUNTY 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,161,485	7,804,996	4,757,708
Expenditures:			
Commissioners	79,522	81,700	82,800
Clerk	154,902	174,600	178,750
Treasurer	179,458	194,345	203,565
Attorney	195,231	200,200	205,150
Register of Deeds	129,129	127,800	152,300
District Court	101,735	150,000	150,000
Courthouse General	563,503	555,450	635,675
Planning & Zoning	79,261	10,350	11,600
County Counselor	75,552	82,950	84,350
County Sheriff	1,612,882	1,844,385	1,959,735
Emergency Management	63,320	79,000	73,600
Election	102,910	101,000	97,000
Finance	0	0	115,725
PILOT-Windfarms	1,650,851	1,640,000	2,080,600
Apportionments	107,258	151,000	191,000
Apportionments-contd	112,025	113,850	118,850
Apportionments-contd	405,131	651,165	653,875
Windfarm Haul Route	645,856	0	0
Transfers	238,131	180,000	0
Budget Credit	-997,236	0	0
Subtotal	5,499,421	6,337,795	6,994,575
Cash Reserve (2026 column)			300,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,499,421**	**6,337,795**	**7,294,575**
Unencumbered Cash Balance Dec 31	1,662,064	1,467,201	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,070,796	6,737,796	7,294,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,294,575
		Tax Required	2,536,867
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,536,867

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Commissioners			
Salaries	72,568	72,000	74,200
Contractual	6,954	9,600	8,500
Commodities	0	100	100
Capital Outlay	0		
Total	79,522	81,700	82,800
Clerk			
Salaries	145,107	158,250	162,300
Contractual	9,202	12,100	12,400
Commodities	593	4,250	4,050
Capital Outlay			
Total	154,902	174,600	178,750
Treasurer			
Salaries	138,628	144,250	150,300
Contractual	39,078	45,345	48,515
Commodities	1,752	4,750	4,750
Capital Outlay			
Total	179,458	194,345	203,565
Attorney			
Salaries	173,926	175,250	179,800
Contractual	19,091	22,850	22,850
Commodities	2,214	2,100	2,500
Capital Outlay			
Total	195,231	200,200	205,150
Register of Deeds			
Salaries	108,317	112,500	124,500
Contractual	9,705	9,800	15,300
Commodities	6,032	4,000	12,500
Capital Outlay	5,075	1,500	0
Total	129,129	127,800	152,300
District Court			
Salaries	0	0	0
Contractual	98,969	145,600	144,100
Commodities	2,681	4,400	5,900
Capital Outlay	85		0
Total	101,735	150,000	150,000
Courthouse General			
Salaries	108,267	113,250	42,800
Contractual	436,187	420,000	569,875
Commodities	15,786	22,200	23,000
Capital Outlay	3,263		
Total	563,503	555,450	635,675
Planning & Zoning			
Salaries	51,034	0	0
Contractual	3,805	9,650	10,900
Commodities	266	700	700
Capital Outlay	24,156		
Total	79,261	10,350	11,600
Total - Page 6b	**1,482,741**	**1,494,445**	**1,619,840**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Counselor			
Salaries	75,552	82,000	83,400
Contractual		250	250
Commodities		700	700
Capital Outlay			
Total	75,552	82,950	84,350
County Sheriff			
Salaries	1,203,759	1,437,500	1,560,100
Contractual	287,160	347,285	301,935
Commodities	65,404	55,700	97,700
Capital Outlay	56,559	3,900	
Total	1,612,882	1,844,385	1,959,735
Emergency Management			
Salaries	51,105	60,000	54,600
Contractual	6,054	9,900	9,900
Commodities	6,071	9,100	9,100
Capital Outlay	90		
Total	63,320	79,000	73,600
Election			
Salaries	21,444	20,500	17,500
Contractual	26,965	37,000	34,500
Commodities	50,783	3,500	45,000
Capital Outlay	3,718	40,000	0
Total	102,910	101,000	97,000
Finance			
Salaries	0	0	73,300
Contractual			42,375
Commodities			50
Total	0	0	115,725
PILOT-Windfarms			
Contractual	0	0	16,000
Transfers Out	1,650,851	1,640,000	2,064,600
Total	1,650,851	1,640,000	2,080,600
Apportionments			
Cunningham EMS	10,000	10,000	0
Norwich EMS	56,000	66,000	66,000
Rural Opportunity Zone	13,958	25,000	25,000
Economic Development	27,300	50,000	100,000
Total	107,258	151,000	191,000
Apportionments-contd			
Arrowhead West	60,525	62,350	62,350
Conservation District	30,000	30,000	30,000
Fair Association	11,500	11,500	16,500
Core Community	10,000	10,000	10,000
Total	112,025	113,850	118,850
Total - Page 6c	**3,724,798**	**4,012,185**	**4,720,860**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Apportionments-contd			
Coroner	24,735	10,000	12,000
Council on Aging	158,142	100,000	100,000
Extension Council	156,498	100,000	100,000
Horizons MHC	63,000	63,000	63,000
Façade/Dilapidated Structure Program	2,756		
Kingman EMS		378,165	378,875
Total	405,131	651,165	653,875
Windfarm Haul Route			
Contractual	645,856		
Total	645,856	0	0
Transfers			
Transfers Out	238,131	180,000	0
Total	238,131	180,000	0
Budget Credit			
Budget Credit-PILOT Haul Route	(997,236)		
Total	(997,236)	0	0
Total - Page 6b	1,482,741	1,494,445	1,619,840
Total - Page 6c	3,724,798	4,012,185	4,720,860
Total - Page 6d	291,882	831,165	653,875
Total Detail Expenditures**	**5,499,421**	**6,337,795**	**6,994,575**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,753,080	2,525,343	3,317,270
Receipts:			
Ad Valorem Tax	314,136	328,534	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,530	0	
Motor Vehicle Tax	28,807	27,562	31,214
Recreational Vehicle Tax		478	498
16/20M Vehicle Tax		1,707	1,902
Commercial Vehicle Tax		1,985	2,104
Watercraft Tax		160	310
Transfers In	808,500	810,000	877,500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,650	-11,199	-8,983
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,144,323**	**1,159,227**	**904,545**
Resources Available:	**2,897,403**	**3,684,570**	**4,221,815**
Expenditures:			
Bond Principal	240,000	240,000	250,000
Bond Interest	132,060	127,300	125,000
Cash Reserves for Debt Retirement			4,150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**372,060**	**367,300**	**4,525,000**
Unencumbered Cash Balance Dec 31	2,525,343	3,317,270	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,852,560	3,682,300	4,525,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,525,000
		Tax Required	303,185
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	303,185

CPA Summary

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,734	311,453	65,516
Receipts:			
Ad Valorem Tax	1,473,469	1,166,139	xxxxxxxxxxxxxxxx
Delinquent Tax	21,328	0	
Motor Vehicle Tax	134,419	129,284	110,795
Recreational Vehicle Tax		2,244	1,769
16/20M Vehicle Tax		8,005	6,751
Commercial Vehicle Tax		9,310	7,468
Watercraft Tax		749	1,099
Special City & County Highway	476,895	529,403	467,090
Reimbursements	5,295	2,500	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-54,644	-46,721	-43,860
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,056,762**	**1,800,913**	**551,112**
Resources Available:	**2,186,496**	**2,112,366**	**616,628**

Adopted Budget Road & Bridge	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Resources Available:	2,186,496	2,112,366	616,628
Salaries	519,444	575,500	585,000
Contractual	632,246	585,350	616,850
Commodities	718,323	851,000	886,800
Capital Outlay	5,030	35,000	0
Transfers Out			35,250
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,875,043**	**2,046,850**	**2,123,900**
Unencumbered Cash Balance Dec 31	311,453	65,516	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,110,300	2,046,850	2,123,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,123,900
		Tax Required	1,507,272
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,507,272

CPA Summary

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	202,368	231,701	0
Receipts:			
Ad Valorem Tax	102,073	335	xxxxxxxxxxxxxxx
Delinquent Tax	3,256		
Motor Vehicle Tax	23,653	8,957	32
Recreational Vehicle Tax		155	1
16/20 M Vehicle Tax		555	2
Commercial Vehicle Tax		645	2
Watercraft Tax		52	0
Reimbursements	299		0
Transfers In	71,926		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,785		-12,976
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	197,422	10,699	-12,939
Resources Available:	399,790	242,400	-12,939
Expenditures:			
Contractual	68,350	50,000	50,000
Commodities	99,739		75,000
Capital Outlay	0	192,400	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	168,089	242,400	425,000
Unencumbered Cash Balance Dec 31	231,701	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	274,000	312,000	425,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	425,000
		Tax Required	437,939
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	437,939

Adopted Budget Public Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	301,575	180,430	32,011
Receipts:			
Ad Valorem Tax	955	29,149	xxxxxxxxxxxxxxx
Delinquent Tax	1,713		
Motor Vehicle Tax	14,155	83	2,769
Recreational Vehicle Tax		1	44
16/20 M Vehicle Tax		5	169
Commercial Vehicle Tax		6	187
Watercraft Tax			27
Federal Aid	81,317	50,000	50,000
State Aid	14,554	25,000	25,000
Charges for Services	56,333	42,000	32,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-35	-1,013	-6,520
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	168,992	145,231	103,676
Resources Available:	470,567	325,661	135,687
Expenditures:			
Personal Services	201,092	210,500	215,600
Contractual	41,491	63,950	64,950
Commodities	12,823	15,200	15,200
Capital Outlay	34,731	4,000	0
Cash Reserve (2026 column)			60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	290,137	293,650	355,750
Unencumbered Cash Balance Dec 31	180,430	32,011	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	309,300	293,650	355,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	355,750
		Tax Required	220,063
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	220,063

CPA Summary

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Expo Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,072	88,209	53,497
Receipts:			
Ad Valorem Tax	66,502	57,760	xxxxxxxxxxxxxxxx
Delinquent Tax	1,074		
Motor Vehicle Tax	7,090	5,833	5,488
Recreational Vehicle Tax		101	88
16/20 M Vehicle Tax		361	334
Commercial Vehicle Tax		420	370
Watercraft Tax		24	54
Charges for Services	55,689	40,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,466	-1,961	-1,575
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**127,889**	**102,538**	**44,759**
Resources Available:	**205,961**	**190,747**	**98,256**
Expenditures:			
Personal Services	58,025	64,250	65,900
Contractual	39,086	57,500	57,500
Commodities	20,641	15,500	15,500
Cash Reserve (2026 column)			12,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**117,752**	**137,250**	**151,400**
Unencumbered Cash Balance Dec 31	88,209	53,497	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	155,000	137,250	151,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,400
		Tax Required	53,144
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	53,144

Adopted Budget

Appraiser	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	63,727	56,972	29,454
Receipts:			
Ad Valorem Tax	155,410	174,849	xxxxxxxxxxxxxxxx
Delinquent Tax	2,581		
Motor Vehicle Tax	17,155	13,635	16,612
Recreational Vehicle Tax		237	265
16/20 M Vehicle Tax		844	1,012
Commercial Vehicle Tax		982	1,120
Watercraft Tax		79	165
Licenses & Fees	7,294	6,000	6,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,763	-5,969	-5,763
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**176,677**	**190,657**	**19,411**
Resources Available:	**240,404**	**247,629**	**48,865**
Expenditures:			
Personal Services	138,668	156,000	170,200
Contractual	42,532	55,125	56,125
Commodities	2,232	7,050	7,050
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**183,432**	**218,175**	**243,375**
Unencumbered Cash Balance Dec 31	56,972	29,454	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	211,075	218,175	243,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,375
		Tax Required	194,510
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	194,510

CPA Summary

KINGMAN COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	123,711	170,005	99,963
Receipts:			
Ad Valorem Tax	77,405	346	xxxxxxxxxxxxxxxx
Delinquent Tax	797		
Motor Vehicle Tax	4,797	6,795	33
Recreational Vehicle Tax		118	1
16/20 M Vehicle Tax		421	2
Commercial Vehicle Tax		489	2
Watercraft Tax		39	0
Charges for Services	44,760	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,871		0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	124,888	58,208	50,038
Resources Available:	248,599	228,213	150,001
Expenditures:			
Salaries	43,366	63,250	46,600
Contractual	11,937	15,000	19,175
Commodities	21,771	50,000	41,625
Capital Outlay	1,520		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	78,594	128,250	107,400
Unencumbered Cash Balance Dec 31	170,005	99,963	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	178,700	133,250	107,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,400
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	192,232	543,548	393,547
Receipts:			
Ad Valorem Tax	2,271,847	2,038,104	xxxxxxxxxxxxxxxx
Delinquent Tax	31,754		
Motor Vehicle Tax	204,652	199,327	193,641
Recreational Vehicle Tax		3,460	3,092
16/20 M Vehicle Tax		12,342	11,800
Commercial Vehicle Tax		14,355	13,052
Watercraft Tax		1,155	1,920
Federal Aid	9,402		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-84,253	-69,244	-64,215
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,433,402	2,199,499	159,290
Resources Available:	2,625,634	2,743,047	552,837
Expenditures:			
Personal Services		175,000	175,000
Health & Other Insurance	162,198	7,500	8,000
Mandatory EB Taxes & Costs	651,888	717,000	737,100
Transfers Out	1,268,000	1,450,000	1,800,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,082,086	2,349,500	2,720,100
Unencumbered Cash Balance Dec 31	543,548	393,547	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,525,500	2,349,500	2,720,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,720,100
		Tax Required	2,167,263
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,167,263

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,832	42,636	0
Receipts:			
Ad Valorem Tax	280,473	5,802	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,053		
Motor Vehicle Tax	35,311	24,607	551
Recreational Vehicle Tax		427	9
16/20 M Vehicle Tax		1,524	34
Commercial Vehicle Tax		1,772	37
Watercraft Tax		143	5
Other		20,319	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,401		0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**310,436**	**54,594**	**636**
Resources Available:	**336,268**	**97,230**	**636**
Expenditures:			
Payments to Other Entities	293,632	30,000	
Transfers Out		67,230	636
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**293,632**	**97,230**	**636**
Unencumbered Cash Balance Dec 31	42,636	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	318,150	97,230	636
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	636
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KS Fights Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,340	26,488	28,788
Receipts:			
State Aid	13,148	2,300	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,148**	**2,300**	**0**
Resources Available:	**26,488**	**28,788**	**28,788**
Expenditures:			
Contractual			28,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**28,000**
Unencumbered Cash Balance Dec 31	26,488	28,788	788
2024/2025/2026 Budget Authority Amoun	11,304	16,540	28,000

Adopted Budget **Special Alcohol & Drug Prog**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Tax	6,166	7,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,166**	**7,000**	**6,000**
Resources Available:	**6,166**	**7,000**	**6,000**
Expenditures:			
Payments to Other Entities	6,166	7,000	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,166**	**7,000**	**6,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	7,440	7,000	6,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	1	1
Receipts:			
Local Taxes			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1**	**1**	**1**
Expenditures:			
Payments to Local Governments			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	1	1	1
2024/2025/2026 Budget Authority Amount	1	0	0

Adopted Budget

Drug Stamp Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	1,500
Receipts:			
Fines		1,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**1,500**	**0**
Resources Available:	**0**	**1,500**	**1,500**
Expenditures:			
Commodities			1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,500**
Unencumbered Cash Balance Dec 31	0	1,500	0
2024/2025/2026 Budget Authority Amount	0	0	1,500

CPA Summary

KINGMAN COUNTY

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,112	180,517	115,517
Receipts:			
Charges for Services	126,184	75,000	75,000
Transfers In	100,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**226,184**	**75,000**	**75,000**
Resources Available:	**312,296**	**255,517**	**190,517**
Expenditures:			
Contractual	131,779	140,000	154,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**131,779**	**140,000**	**154,200**
Unencumbered Cash Balance Dec 31	180,517	115,517	36,317
2024/2025/2026 Budget Authority Amoun	175,575	140,000	154,200

Adopted Budget

911 Communications	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,121	59,021	82,800
Receipts:			
Local Taxes	68,961	68,000	68,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	**68,961**	**68,000**	**68,000**
Resources Available:	**159,082**	**127,021**	**150,800**
Expenditures:			
Contractual	64,078	44,221	150,800
Capital Outlay	35,983		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**100,061**	**44,221**	**150,800**
Unencumbered Cash Balance Dec 31	59,021	82,800	0
2024/2025/2026 Budget Authority Amoun	110,000	150,800	150,800

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rainy Day Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	1,500,000
Receipts:			
PILOT Commercial Viability		1,500,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**1,500,000**	**0**
Resources Available:	**0**	**1,500,000**	**1,500,000**
Expenditures:			
Transfers Out			390,000
Cash Reserve (2026 column)			1,110,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,500,000**
Unencumbered Cash Balance Dec 31	0	1,500,000	0
2024/2025/2026 Budget Authority Amount	0	0	1,500,000

CPA Summary

KINGMAN COUNTY

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County 0.75% Sales Tax		Grant Proceeds		Capital Improvement Res		Capital Equipment Reserv		Special Highway Improve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	740,339	Cash Balance Jan 1	125,765	Cash Balance Jan 1	1,451,083	Cash Balance Jan 1	359,633	Cash Balance Jan 1	523,939	3,200,757
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales & Use Tax	1,040,555	Federal Aid	37,000	Transfers In	829,500	Insurance Proceeds	99,747			
State Aid	75,648	Grants	4,993	Grants	2,430	Transfers In	68,056			
Total Receipts	1,116,203	Total Receipts	41,993	Total Receipts	831,930	Total Receipts	167,803	Total Receipts	0	2,157,929
Resources Available:	1,856,542	Resources Available:	167,758	Resources Available:	2,283,011	Resources Available:	527,436	Resources Available:	523,939	5,358,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	865,985	Grant Expenses	120,576	Capital Outlay	115,656	Capital Outlay	251,792	Commodities	43,771	
								Capital Outlay	270,443	
Total Expenditures	865,985	Total Expenditures	120,576	Total Expenditures	115,656	Total Expenditures	251,792	Total Expenditures	314,214	1,668,223
Cash Balance Dec 31	990,557	Cash Balance Dec 31	47,182	Cash Balance Dec 31	2,167,355	Cash Balance Dec 31	275,644	Cash Balance Dec 31	209,725	3,690,463 **
										3,690,463 **

**Note: These two block figures should agree.

CPA Summary

KINGMAN COUNTY

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Special Machinery		(2) Fund Name: ROD Technology		(3) Fund Name: Clerk Technology		(4) Fund Name: Treasurer Technology		(5) Fund Name: Self-Insurance Reserve		
Unencumbered Cash Balance Jan 1	71,249	Unencumbered Cash Balance Jan 1	61,439	Unencumbered Cash Balance Jan 1	20,847	Unencumbered Cash Balance Jan 1	5,596	Unencumbered Cash Balance Jan 1	1,045,108	Total 1,204,239
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Proceeds	56,261	Technology Fees	11,694	Technology Fees	2,924	Technology Fees	2,923	EE Contributions	74,889	
		Interest	2,761					Reimbursements	139,807	
								Transfers In	1,268,000	
Total Receipts	56,261	Total Receipts	14,455	Total Receipts	2,924	Total Receipts	2,923	Total Receipts	1,482,696	1,559,259
Resources Available:	127,510	Resources Available:	75,894	Resources Available:	23,771	Resources Available:	8,519	Resources Available:	2,527,804	2,763,498
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	66,698	Personal Services	236					Health Premiums	571,310	
		Capital Outlay	525					Health Claims	669,602	
Total Expenditures	66,698	Total Expenditures	761	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,240,912	1,308,371
Cash Balance Dec 31	60,812	Cash Balance Dec 31	75,133	Cash Balance Dec 31	23,771	Cash Balance Dec 31	8,519	Cash Balance Dec 31	1,286,892	1,455,127 **
										1,455,127 **

**Note: These two block figures should agree.

CPA Summary

KINGMAN COUNTY

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer Auto		Prosecuting Attorney Trai		Expo Center Roof Replace						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	7,874	Cash Balance Jan 1	7,561	Cash Balance Jan 1		Cash Balance Jan 1		15,435
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
MV Taxes & Fees	91,411	Fees	3,641							
Miscellaneous	9,562									
Total Receipts	100,973	Total Receipts	3,641	Total Receipts	0	Total Receipts	0	Total Receipts	0	104,614
Resources Available:	100,973	Resources Available:	11,515	Resources Available:	7,561	Resources Available:	0	Resources Available:	0	120,049
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	91,074	Personal Services	3,661	Contractual	7,561					
Contractual	5,352	Contractual	1,522							
Commodities	817									
Capital Outlay	55									
Transfers Out	3,675									
Total Expenditures	100,973	Total Expenditures	5,183	Total Expenditures	7,561	Total Expenditures	0	Total Expenditures	0	113,717
Cash Balance Dec 31	0	Cash Balance Dec 31	6,332	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,332 **
										6,332 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2026

KINGMAN COUNTY

NOTICE OF BUDGET HEARING

The governing body of
KINGMAN COUNTY
will meet on Monday, August 11, 2025 at 10:00 am at BOCC Meeting Room, Kingman 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 Treasurer Office, Kingman County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,499,421	25.444	6,337,795	32.046	7,294,575	2,536,867	20.901
Debt Service	372,060	2.650	367,300	2.890	4,525,000	303,185	2.498
Road & Bridge	1,875,043	12.430	2,046,850	10.259	2,123,900	1,507,272	12.418
Special Bridge	168,089	0.861	242,400	0.003	425,000	437,939	3.608
Public Health	290,137	0.008	293,650	0.256	355,750	220,063	1.813
Expo Center	117,752	0.561	137,250	0.508	151,400	53,144	0.438
Appraiser	183,432	1.311	218,175	1.538	243,375	194,510	1.603
Noxious Weed	78,594	0.653	128,250	0.003	107,400		
Employee Benefits	2,082,086	19.165	2,349,500	17.931	2,720,100	2,167,263	17.856
Ambulance	293,632	2.366	97,230	0.051	636		
KS Fights Addiction					28,000		
Special Alcohol & Drug P	6,166		7,000		6,000		
Special Parks & Recreatio							
Drug Stamp Tax					1,500		
Solid Waste	131,779		140,000		154,200		
911 Communications	100,061		44,221		150,800		
Rainy Day Reserve					1,500,000		
Non-Budgeted Funds-A	1,668,223						
Non-Budgeted Funds-B	1,308,371						
Non-Budgeted Funds-C	113,717						
Totals	14,288,563	65.449	12,409,621	65.485	19,787,636	7,420,243	61.135
						Revenue Neutral Rate **	*61.196*
Less: Transfers	3,149,657		877,230		1,268,136		
Net Expenditure	11,138,906		11,532,391		18,519,500		
Total Tax Levied	8,024,459		7,443,432		xxxxxxxxxxxxxxxxx		
Assessed Valuation	122,932,435		113,661,856		121,376,260		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	6,975,000	6,745,000	6,505,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	7,312	165,744	237,758
Total	6,982,312	6,910,744	6,742,758

*Tax rates are expressed in mills

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

Carol Noblit
County Clerk

KINGMAN COUNTY 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,461,701	20.282	75,166
Debt Service	294,202	2.424	8,983
Road & Bridge	1,436,412	11.834	43,860
Special Bridge	424,963	3.501	12,976
Public Health	213,543	1.759	6,520
Expo Center	51,569	0.425	1,575
Appraiser	188,747	1.555	5,763
Noxious Weed	0		0
Employee Benefits	2,103,048	17.327	64,215
Ambulance	0		0
TOTAL	7,174,185	59.107	219,058

2025 July 1 Valuation: 121,376,260

Valuation Factor: 121,376.260

Neighborhood Revitalization Subj to Rebate: 3,706,140

Neighborhood Revitalization factor: 3,706.140

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

KINGMAN CO. NOTICE OF BUDGET HEARING

(Published in the Kingman Leader-Courier on Thursday, July 31, 2025) 1t

State of Kansas
County
2026

KINGMAN COUNTY

NOTICE OF BUDGET HEARING

The governing body of
KINGMAN COUNTY
will meet on Monday, August 11, 2025 at 10:00 am at BOCC Meeting Room, Kingman 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 Treasurer Office, Kingman County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,499,421	25.444	6,337,795	32.046	7,294,575	2,536,867	20.901
Debt Service	372,060	2.650	367,300	2.890	4,525,000	303,185	2.498
Road & Bridge	1,875,043	12.430	2,046,850	10.259	2,123,900	1,507,272	12.418
Special Bridge	168,089	0.861	242,400	0.003	425,000	437,939	3.608
Public Health	290,137	0.008	293,650	0.256	355,750	220,063	1.813
Expo Center	117,752	0.561	137,250	0.508	151,400	53,144	0.438
Appraiser	183,432	1.311	218,175	1.538	243,375	194,510	1.603
Noxious Weed	78,594	0.653	128,250	0.003	107,400		
Employee Benefits	2,082,086	19.165	2,149,500	17.931	2,720,100	2,167,263	17.856
Ambulance	293,632	2.366	97,230	0.051	636		
KS Fights Addiction					28,000		
Special Alcohol & Drug P	6,166		7,000		6,000		
Special Parks & Recreatio							
Drug Stamp Tax					1,500		
Solid Waste	131,779		140,000		154,200		
911 Communications	100,061		44,221		150,800		
Rainy Day Reserve					1,500,000		
Non-Budgeted Funds-A	1,668,223						
Non-Budgeted Funds-B	1,308,371						
Non-Budgeted Funds-C	113,717						
Totals	14,288,563	65.449	12,409,621	65.485	19,787,636	7,420,243	61.135
						Revenue Neutral Rate **	*61.196*
Less: Transfers	3,149,657		877,230		1,268,136		
Net Expenditure	11,138,906		11,532,391		18,519,500		
Total Tax Levied	8,024,459		7,443,432		xxxxxxxxxxxxxxxxx		
Assessed Valuation	122,932,435		113,661,856		121,376,260		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,975,000	6,745,000	6,505,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	7,312	165,744	237,758
Total	6,982,312	6,910,744	6,742,758

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

Carol Noblit
County Clerk

NOTARY PUBLIC - State of Kansas
STEPHANIE JUMP
My Appt. Expires 12-3-2027

Affidavit of Publication

State of Kansas, Kingman County, ss:

Of lawful age, being duly sworn upon oath, states that they are one of the bookkeepers at

Kingman Leader-Courier
Kingman, Kansas

That said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

That said paper was entered as second class mail matter at the post office of this publication;

That said paper has a general paid circulation on a weekly basis in Kingman County, Kansas and is not a trade, religious or fraternal publication.

The attached was published on the following dates in a regular issue of said newspaper:

First Publication
Was made on the ...31.....day of ...July..., 2025

Second Publication
Was made on the .....day of....., 2025

Third Publication
Was made on the .....day of....., 2025

Fourth Publication
Was made on the .....day of....., 2025

Publication Fee..... $.....

Affidavit, Notary's Fees..... $.....

Additional Copies..... at..... $.....

Total Publication Fee..... $...308.00

Subscribed and Sworn to before me this ...31st

Day of.....July....., 2025

.....Stephanie Jump.....
Notary Public