Scott County

State of Kansas 2026
County

CERTIFICATE

To the Clerk of Scott County, State of Kansas
We, the undersigned, officers of
Scott 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	5,177,416	2,496,388	
Debt Service	10-113	7	1,879,138	60,803	
Road & Bridge	68-5,101	8	2,513,523	1,579,090	
Employee Benefit	12-16,102	9	1,474,521		
County Health	65-204	9	515,918	225,242	
Hospital Maintenance	19-4606	10			
Library Maintenance	12-1220	10	270,000	225,304	
Noxious Weed	2-1318	11	264,984	152,049	
Sheriff	12-11a01	11	1,165,100	1,030,462	
Ambulance	65-6113	12	340,000	322,227	
Alcohol Programs		13	38,379		
Public Building		13	3,126,140		
Special Parks & Recreation		14	14,635		
Fight Addiction		14	21,193		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxxxxx	16,800,947	6,091,565	
Budget Hearing Notice		20			
Budget Hearing Notice 2		21			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		22			

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	64.321
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:
jbenyshek@adamsbrowncpa.com

Attest: August 19, 2025
Marie Allen
County Clerk

COUNTY CLERK SEAL SCOTT COUNTY, KANSAS

Rod McClay

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County Special District

Scott County Rural Fire District

2026

CERTIFICATE (2)

			2026 Adopted Budget					
					County Clerk's Use Only			
Table of Contents:		Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resolution to exceed RNR?
Special District/Fund	K.S.A.							
Scott County Rural Fire District	19-3601	19	430,906	167,222	103,915,258	1.609	1.623	NO
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				

Attest: _____ 2025

_____
County Clerk

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	2,337,857	184,270	3,349	23,565	11,121	1,399
Debt Service	152,228	11,999	218	1,534	724	91
Road & Bridge	2,129,412	167,841	3,051	21,464	10,130	1,273
Employee Benefit	315,014	24,829	451	3,175	1,499	188
County Health	141,841	11,180	203	1,430	675	85
Hospital Maintenance						
Library Maintenance	241,666	19,048	346	2,436	1,150	144
Noxious Weed	154,250	12,158	221	1,555	734	92
Sheriff	960,172	75,681	1,376	9,678	4,568	574
Ambulance	193,998	15,291	278	1,955	923	116
TOTAL	6,626,438	522,297	9,493	66,792	31,524	3,962

County Treas Motor Vehicle Estimate 522,297

County Treas Recreational Vehicle Estimate 9,493

County Treas 16/20M Vehicle Estimate 66,792

County Treas Commercial Vehicle Tax Estimate 31,524

County Treas Watercraft Tax Estimate 3,962

Motor Vehicle Factor 0.07882

Recreational Vehicle Factor 0.00143

16/20M Vehicle Factor 0.01008

Commercial Vehicle Factor 0.00476

Watercraft Factor 0.00060

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	Public Building	105,974	206,306	942,000	19-120
General	Special Cemetery Equipment	-	5,000	40,000	19-119
General	Equipment Reserve	-	-	700,000	19-119
Noxious Weed	Special Noxious Weed Equipment	-	-	20,000	2-1318
Motor Vehicle Operating	General	2,884	-	-	8-145
County Health	Employee Benefit Fund	40,000	20,000	20,000	12-16, 102
Road & Bridge	Special Road Machinery & Equipment	-	450,000	200,000	K.S.A. 68-141g
Hospital Maintenance	General	20,790	5,094	-	Commission
	Total	169,648	686,400	1,922,000	
	Adjustments*				
	Adjusted Totals	169,648	686,400	1,922,000	

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

Scott County

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 2016 - Refunding Bonds	4/19/2016	10/1/2040	3.00-5.00	21,650,000	18,775,000	Apr, Oct	Apr, Oct	725,975	810,000	692,700	845,000
Total G.O. Bonds					**18,775,000**			**725,975**	**810,000**	**692,700**	**845,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**18,775,000**			**725,975**	**810,000**	**692,700**	**845,000**

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
Park Lane	1/21/2021	57	2.00	2,350,000	495,000	504,900	0
2025 Mack Truck	2/10/2025	36	5.65	135,597	0	0	19,335
				Totals	**495,000**	**504,900**	**19,335**

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

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	1,021,873	1,359,661	1,097,666
Receipts:			
Ad Valorem Tax	1,700,121	2,337,857	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,282	0	0
Motor Vehicle Tax	191,963	121,928	184,270
Recreational Vehicle Tax	5,058	2,405	3,349
16/20M Vehicle Tax	28,227	16,588	23,565
Commercial Vehicle Tax	11,412	6,849	11,121
Watercraft Tax	0	1,038	1,399
Gross Earnings (Intangible) Tax	0	0	0
Mineral Production Tax	39,040	40,000	35,000
Local Alcoholic Liquor	1,938	2,032	2,045
Local Sales and Compensating Use Tax	623,052	580,000	620,000
Interest and Fees - Taxes	23,758	5,000	5,000
Rental and Excise Tax	11	230	230
State Aid	10,637	0	0
Refuse Access Fees	363,156	375,000	375,000
Prairie Dog Fees	9,100	10,000	10,000
Officers' Fees	16,446	11,000	11,000
Register of Deeds	61,271	40,000	40,000
Diversion fees	11,806	10,000	10,000
Cemetery Lots	6,881	6,000	6,000
Reimbursed Expenses	43,432	7,000	7,000
Transfer from Motor Vehicle Operating	2,884	0	0
Transfer from Hospital Maintenance	20,790	5,094	0
Interest on Idle Funds	370,076	275,000	275,000
Prior Year Cancelled Encumbrances	30,478	0	0
Neighborhood Revitalization Rebate	-17,569	-18,010	-41,617
Miscellaneous	36,530	5,000	5,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,594,780**	**3,840,011**	**1,583,362**
Resources Available:	**4,616,653**	**5,199,672**	**2,681,028**

State of Kansas
County 2026

Scott County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,616,653	5,199,672	2,681,028
Expenditures:			
General Administration	634,182	835,050	835,050
County Commission	107,209	121,240	121,240
County Clerk	120,441	125,350	128,705
County Treasurer	174,450	182,500	182,700
Register of Deeds	99,155	104,158	108,455
Data Processing	59,217	65,500	65,500
Direct Election	107,722	84,300	91,300
Appraisal	175,411	197,350	185,725
Cemetery	96,844	111,267	120,633
Appropriations	829,973	862,813	402,701
County Attorney	206,827	307,090	317,795
District Court	76,035	137,200	145,000
25th Judicial District	5,864	10,500	10,500
Emergency Management	79,987	81,925	101,590
Solid Waste Disposal (Residential)	316,182	308,000	308,000
Landfill (Solid Waste)	61,519	86,457	190,522
Transfers Out	105,974	211,306	1,682,000
Contingencies	0	270,000	180,000
Subtotal	3,256,992	4,102,006	5,177,416
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,256,992**	**4,102,006**	**5,177,416**
Unencumbered Cash Balance Dec 31	1,359,661	1,097,666	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,132,655	4,282,006	5,177,416
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,177,416
		Tax Required	2,496,388
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,496,388

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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:			
General Administration			
Salaries	56,775	84,000	84,000
Contractual	527,222	412,250	412,250
Commodities	7,670	28,800	28,800
Capital Outlay	22,521	250,000	250,000
Other Services	19,994	60,000	60,000
Total	634,182	835,050	835,050
County Commission			
Salaries	61,392	66,240	66,240
Contractual	45,817	55,000	55,000
Total	107,209	121,240	121,240
County Clerk			
Salaries	105,926	111,850	115,205
Contractual	6,945	8,000	8,000
Commodities	2,126	2,500	2,500
Capital Outlay	5,444	3,000	3,000
Total	120,441	125,350	128,705
County Treasurer			
Salaries	142,425	151,000	140,000
Contractual	11,046	6,500	17,400
Commodities	4,842	5,500	5,800
Capital Outlay	1,137	3,000	3,000
Driver's License - Miscellaneous	15,000	16,500	16,500
Total	174,450	182,500	182,700
Register of Deeds			
Salaries	93,562	96,704	100,993
Contractual	3,707	4,454	4,462
Commodities	1,886	3,000	3,000
Total	99,155	104,158	108,455
Data Processing			
Salaries	500	1,500	1,500
Contractual	58,390	55,000	55,000
Commodities	327	3,000	3,000
Capital Outlay	0	6,000	6,000
Total	59,217	65,500	65,500
Direct Election			
Salaries	49,027	48,000	48,000
Contractual	9,183	11,300	11,300
Commodities	30,235	20,000	20,000
Capital Outlay	2,279	5,000	12,000
Other	16,998	0	0
Total	107,722	84,300	91,300
Appraisal			
Salaries	135,287	150,500	140,700
Contractual	29,215	36,500	34,600
Commodities	4,503	5,350	5,425
Capital Outlay	6,406	5,000	5,000
Total	175,411	197,350	185,725
Total - Page 6b	**1,477,787**	**1,715,448**	**1,718,675**

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:			
Cemetery			
Salaries	49,804	81,367	83,933
Contractual	8,572	13,900	14,700
Commodities	38,468	16,000	17,000
Capital Outlay	0	0	5,000
Total	96,844	111,267	120,633
Appropriations			
Spirit of the Plains CASA, Inc.	0	2,250	2,250
Economic Development Committee	65,000	65,000	71,500
Soil Conservation	29,000	30,000	32,000
Fair Board and 4-H Building	101,500	106,500	111,500
Historical Society	30,000	35,000	35,000
Western KS Child Advocacy Center	5,000	10,000	7,000
SWKAAA	0	1,020	1,020
Southwest Developmental Services	25,000	30,000	35,000
Russell Child Development Center	22,500	22,500	22,000
Compass Behavioral Health	46,341	46,643	46,431
City on a Hill	2,000	4,000	4,000
Western Vistas Historic Byway	5,000	5,000	5,000
Nursing Home Lease Payment	498,632	504,900	0
VIP Center	0	0	30,000
Total	829,973	862,813	402,701
County Attorney			
Salaries	163,023	214,090	224,795
Contractual	39,666	86,000	86,000
Commodities	1,318	3,000	3,000
Capital Outlay	2,820	4,000	4,000
Total	206,827	307,090	317,795
District Court			
Contractual	55,956	125,700	133,500
Commodities	1,622	3,000	3,000
Capital Outlay	18,457	8,500	8,500
Total	76,035	137,200	145,000
25th Judicial District			
Contractual	5,864	10,500	10,500
Total	5,864	10,500	10,500
Emergency Management			
Salaries	66,738	62,760	78,750
Contractual	8,915	8,325	11,000
Commodities	4,334	9,000	10,000
Capital Outlay	0	1,840	1,840
Total	79,987	81,925	101,590
Total - Page 6c	**1,295,530**	**1,510,795**	**1,098,219**

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:			
Solid Waste Disposal (Residential)			
Salaries	5,829	10,000	10,000
Contractual	309,036	295,000	295,000
Commodities	1,207	2,000	2,000
Capital Outlay	110	1,000	1,000
Total	316,182	308,000	308,000
Landfill (Solid Waste)			
Salaries	39,153	39,807	43,472
Contractual	14,336	30,800	130,200
Commodities	8,030	15,850	16,850
Total	61,519	86,457	190,522
Transfers Out			
Special Cemetery Equipment Fund	0	5,000	40,000
Public Building Fund	105,974	206,306	942,000
Equipment Reserve Fund	0	0	700,000
Total	105,974	211,306	1,682,000
Contingencies			
B&I Contingency	0	270,000	0
Contingencies	0	0	180,000
Cash Carryover	0	0	0
Total	0	270,000	180,000
Total - Page 6d	483,675	875,763	2,360,522
Total - Page 6b	1,477,787	1,715,448	1,718,675
Total - Page 6c	1,295,530	1,510,795	1,098,219
Total Detail Expenditures**	**3,256,992**	**4,102,006**	**5,177,416**

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

State of Kansas
County

Scott 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	407,257	643,280	509,783
Receipts:			
Ad Valorem Tax	355,359	152,228	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	758	0	0
Motor Vehicle Tax	22,619	25,747	11,999
Recreational Vehicle Tax	633	508	218
16/20M Vehicle Tax	0	3,503	1,534
Commercial Vehicle Tax	1,605	1,446	724
Watercraft Tax	0	219	91
Excise Tax	2	0	0
Sales Tax	1,273,126	1,230,000	1,295,000
Reimbursement from Hospital	106,671	0	0
Neighborhood Revitalization Rebate	0	-1,173	-1,014
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,760,773**	**1,412,478**	**1,308,552**
Resources Available:	**2,168,030**	**2,055,758**	**1,818,335**
Expenditures:			
Principal	775,000	810,000	845,000
Interest	749,750	725,975	692,700
Commissions and Fees	0	10,000	10,000
Cash Basis Reserve - Hospital Bond	0	0	331,438
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,524,750**	**1,545,975**	**1,879,138**
Unencumbered Cash Balance Dec 31	643,280	509,783	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,866,188	1,877,413	1,879,138
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,879,138
		Tax Required	60,803
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	60,803

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

Scott 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	102,555	462,405	412,507
Receipts:			
Ad Valorem Tax	1,267,879	2,129,412	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,711	0	0
Motor Vehicle Tax	95,039	90,922	167,841
Recreational Vehicle Tax	2,532	1,793	3,051
16/20M Vehicle Tax	11,441	12,370	21,464
Commercial Vehicle Tax	5,848	5,107	10,130
Watercraft Tax	0	773	1,273
Special City & County Highway	351,822	344,492	344,492
Federal Aid	0	0	0
State Aid	0	0	0
Permits, Fees and Other	22,071	0	0
Neighborhood Revitalization Rebate	-13,102	-16,404	-26,325
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,746,241**	**2,568,465**	**521,926**
Resources Available:	**1,848,796**	**3,030,870**	**934,433**
Expenditures:			
Salaries	554,022	648,063	695,723
Contractual	222,130	353,300	363,800
Commodities	610,233	867,000	892,000
Capital Outlay	6	300,000	362,000
Transfer to Special Road Machinery & Equip	0	450,000	200,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,386,391**	**2,618,363**	**2,513,523**
Unencumbered Cash Balance Dec 31	462,405	412,507	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,775,635	2,618,363	2,513,523
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,513,523
		Tax Required	1,579,090
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,579,090

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,933,625	2,199,071	1,366,174
Receipts:			
Ad Valorem Tax	1,232,142	315,014	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,753	0	0
Motor Vehicle Tax	104,355	88,363	24,829
Recreational Vehicle Tax	2,769	1,742	451
16/20 M Vehicle Tax	13,609	12,022	3,175
Commercial Vehicle Tax	6,340	4,963	1,499
Watercraft Tax	0	751	188
Premium Reimbursements	72,135	58,500	58,500
Department Reimbursements	10,152	0	0
Transfers	40,000	20,000	20,000
Neighborhood Revitalization Rebate	-12,733	-2,427	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,471,522**	**498,928**	**108,642**
Resources Available:	**3,405,147**	**2,697,999**	**1,474,816**
Expenditures:			
Social Security	178,512	212,825	212,825
Retirement	241,516	275,000	275,000
Workmen's Compensation Insurance	25,526	55,913	55,913
Unemployment Insurance	0	20,000	20,000
Other Benefits	19,256	89,000	60,783
Medical Insurance	741,266	679,087	850,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,206,076**	**1,331,825**	**1,474,521**
Unencumbered Cash Balance Dec 31	2,199,071	1,366,174	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,296,921	1,546,921	1,474,521
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,474,521
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,243	63,964	744
Receipts:			
Ad Valorem Tax	192,367	141,841	xxxxxxxxxxxxxxxxxx
Delinquent Tax	362	0	0
Motor Vehicle Tax	9,956	13,794	11,180
Recreational Vehicle Tax	266	272	203
16/20 M Vehicle Tax	1,145	1,877	1,430
Commercial Vehicle Tax	617	775	675
Watercraft Tax	0	117	85
State and Federal Grants	127,300	95,000	95,114
Client Fees and Other	174,077	175,000	185,000
Neighborhood Revitalization Rebate	-1,988	-1,093	-3,755
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**504,102**	**427,583**	**289,932**
Resources Available:	**509,345**	**491,547**	**290,676**
Expenditures:			
Personal	231,766	292,803	275,418
Contractual	28,972	42,500	67,000
Commodities	109,133	135,500	123,500
Occupation and Overhead (Transfers)	40,000	20,000	20,000
Capital Outlay	35,510	0	0
Cash Reserve (2026 column)			
Miscellaneous	0	0	30,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**445,381**	**490,803**	**515,918**
Unencumbered Cash Balance Dec 31	63,964	744	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	452,357	600,803	515,918
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	515,918
		Tax Required	225,242
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	225,242

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,884	5,094	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**25,884**	**5,094**	**0**
Expenditures:			
Transfer to General	20,790	5,094	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,790**	**5,094**	**0**
Unencumbered Cash Balance Dec 31	5,094	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	20,790	5,094	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Library Maintenance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,835	36,835	25,328
Receipts:			
Ad Valorem Tax	213,575	241,666	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	295	0	0
Motor Vehicle Tax	4,053	15,314	19,048
Recreational Vehicle Tax	86	302	346
16/20 M Vehicle Tax	2,453	2,083	2,436
Commercial Vehicle Tax	96	860	1,150
Watercraft Tax	0	130	144
Neighborhood Revitalization Rebate	-2,207	-1,862	-3,756
Miscellaneous	701	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**219,052**	**258,493**	**19,368**
Resources Available:	**255,887**	**295,328**	**44,696**
Expenditures:			
Library Board	219,052	270,000	270,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**219,052**	**270,000**	**270,000**
Unencumbered Cash Balance Dec 31	36,835	25,328	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	240,000	270,000	270,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	270,000
		Tax Required	225,304
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	225,304

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott 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	21,898	65,564	55,710
Receipts:			
Ad Valorem Tax	159,068	154,250	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	345	0	0
Motor Vehicle Tax	12,021	11,410	12,158
Recreational Vehicle Tax	323	225	221
16/20 M Vehicle Tax	1,176	1,552	1,555
Commercial Vehicle Tax	761	641	734
Watercraft Tax	0	97	92
Reimbursements	69,340	45,000	45,000
Cancelled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,644	-1,188	-2,535
Miscellaneous	868	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**242,258**	**211,987**	**57,225**
Resources Available:	**264,156**	**277,551**	**112,935**
Expenditures:			
Personnel	60,484	75,541	79,584
Contractual	5,798	11,800	20,900
Commodities	132,310	134,500	144,500
Capital Outlay	0	0	0
Transfer to Special Noxious Weed Equip	0	0	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**198,592**	**221,841**	**264,984**
Unencumbered Cash Balance Dec 31	65,564	55,710	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	176,025	221,841	264,984
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	264,984
		Tax Required	152,049
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	152,049

Adopted Budget **Sheriff**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243	34,940	34,940
Receipts:			
Ad Valorem Tax	1,214,857	960,172	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,433	0	0
Motor Vehicle Tax	73,609	87,120	75,681
Recreational Vehicle Tax	1,985	1,718	1,376
16/20 M Vehicle Tax	6,727	11,852	9,678
Commercial Vehicle Tax	4,697	4,894	4,568
Watercraft Tax	0	741	574
Officer's Fees	19,585	25,000	25,000
Reimbursements	15,932	0	0
Neighborhood Revitalization Rebate	-12,554	-7,397	-17,179
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,327,271**	**1,084,100**	**99,698**
Resources Available:	**1,327,514**	**1,119,040**	**134,638**
Expenditures:			
Personnel	710,461	755,000	773,000
Contractual	128,496	179,000	193,500
Commodities	122,926	150,100	135,100
Capital Outlay	67,201	0	63,500
Law Enforcement Center	263,490	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,292,574**	**1,084,100**	**1,165,100**
Unencumbered Cash Balance Dec 31	34,940	34,940	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,349,122	1,084,100	1,165,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,165,100
		Tax Required	1,030,462
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,030,462

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	3,291	5,277	4,582
Receipts:			
Ad Valorem Tax	191,942	193,998	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	406	0	0
Motor Vehicle Tax	15,859	13,767	15,291
Recreational Vehicle Tax	407	271	278
16/20 M Vehicle Tax	3,334	1,873	1,955
Commercial Vehicle Tax	864	773	923
Watercraft Tax	0	117	116
Reimbursements	1,157	0	0
Neighborhood Revitalization Rebate	-1,983	-1,494	-5,372
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**211,986**	**209,305**	**13,191**
Resources Available:	**215,277**	**214,582**	**17,773**
Expenditures:			
Ambulance Contract	210,000	210,000	340,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**210,000**	**210,000**	**340,000**
Unencumbered Cash Balance Dec 31	5,277	4,582	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	210,000	210,000	340,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	340,000
		Tax Required	322,227
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	322,227

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol Programs**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,870	30,579	34,466
Receipts:			
Intergovernmental Revenues	3,709	3,887	3,913
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,709**	**3,887**	**3,913**
Resources Available:	**30,579**	**34,466**	**38,379**
Expenditures:			
Education	0	0	38,379
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**38,379**
Unencumbered Cash Balance Dec 31	30,579	34,466	0
2024/2025/2026 Budget Authority Amount:	30,069	34,705	38,379

Adopted Budget

Public Building	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,386,484	2,002,834	2,184,140
Receipts:			
Transfer from General	105,974	206,306	942,000
Rent	600	0	0
Insurance Proceeds	0	0	0
Reimbursement	0	0	0
Prior Period Adjustment	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**106,574**	**206,306**	**942,000**
Resources Available:	**2,493,058**	**2,209,140**	**3,126,140**
Expenditures:			
Capital Outlay	490,224	25,000	3,126,140
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**490,224**	**25,000**	**3,126,140**
Unencumbered Cash Balance Dec 31	2,002,834	2,184,140	0
2024/2025/2026 Budget Authority Amount:	2,486,630	2,360,432	3,126,140

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	8,620	10,558	12,590
Receipts:			
Alcohol Tax Funds	1,938	2,032	2,045
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,938**	**2,032**	**2,045**
Resources Available:	**10,558**	**12,590**	**14,635**
Expenditures:			
Capital Outlay	0	0	14,635
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**14,635**
Unencumbered Cash Balance Dec 31	10,558	12,590	0
2024/2025/2026 Budget Authority Amount:	10,615	12,716	14,635

Adopted Budget

Fight Addiction	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,163	18,193	19,693
Receipts:			
State Aid	9,030	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,030**	**1,500**	**1,500**
Resources Available:	**18,193**	**19,693**	**21,193**
Expenditures:			
Commodities	0	0	21,193
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**21,193**
Unencumbered Cash Balance Dec 31	18,193	19,693	0
2024/2025/2026 Budget Authority Amount:	3,896	12,163	21,193

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott 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:		
Equipment Reserve		County Coronavirus Relief		County Attorney's Training		Co. Health Bio-Terrorism Grant		Co. Health Special Assistance		
Unencumbered Cash Balance Ja	1,053,186	Unencumbered Cash Balance Ja	254,914	Unencumbered Cash Balance Ja	4,335	Unencumbered Cash Balance Ja	14,177	Unencumbered Cash Balance Ja	92,350	Total 1,418,962
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Prior Period	67,062	Prior Period	0	Fees	848	Federal Aid	10,768	Grants	0	
Total Receipts	67,062	Total Receipts	0	Total Receipts	848	Total Receipts	10,768	Total Receipts	0	78,678
Resources Availa	1,120,248	Resources Availa	254,914	Resources Availa	5,183	Resources Availa	24,945	Resources Availa	92,350	1,497,640
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	416,561	Disbursements	254,914			Contractual	1,974	Capital Outlay	0	
						Commodities	666			
						Capital Outlay	1,401			
Total Expenditure	416,561	Total Expenditure	254,914	Total Expenditure	0	Total Expenditure	4,041	Total Expenditure	0	675,516
Cash Balance De	703,687	Cash Balance De	0	Cash Balance De	5,183	Cash Balance De	20,904	Cash Balance De	92,350	**822,124** **
										822,124 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Co. Fair & 4-H Building Operation		Emergency 911		Micro-Loans		Oil & Gas Valuation Depletion Trust		County Clerk's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	52,034	Cash Balance Ja	0	Cash Balance Ja	98,857	Cash Balance Ja	776,831	Cash Balance Ja	15,944	943,666
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Appropriations	101,500			Loan Repayment	5,686	Interest	51,412	Fees	2,131	
Licenses, Permits	40,985			Interest	1,012	KDOT Cost Shar	1,000,000			
Event Income	34,759									
Other	71,572									
Total Receipts	248,816	Total Receipts	0	Total Receipts	6,698	Total Receipts	1,051,412	Total Receipts	2,131	1,309,057
Resources Availa	300,850	Resources Availa	0	Resources Availa	105,555	Resources Availa	1,828,243	Resources Availa	18,075	2,252,723
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	24,529			Remittance to St	102,352	Capital Outlay	518,261			
Contractual	120,464									
Commodities	60,294									
Capital Outlay	44,437									
Total Expenditure	249,724	Total Expenditure	0	Total Expenditure	102,352	Total Expenditure	518,261	Total Expenditure	0	870,337
Cash Balance De	51,126	Cash Balance De	0	Cash Balance De	3,203	Cash Balance De	1,309,982	Cash Balance De	18,075	**1,382,386** **
										1,382,386 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott 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:		
ROD Technology		County Treasurer's Technology		Sheriff Equip & Spec Law Enforce.		Special Cemetery Equipment		Special Highway		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	41,677	Cash Balance Ja	7,315	Cash Balance Ja	11,458	Cash Balance Ja	34,149	Cash Balance Ja	659,938	754,537
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	8,523	Fees	2,130	Misc	5,203	Transfers In	0	Connecting Links	49,264	
								Reimbursements	672	
Total Receipts	8,523	Total Receipts	2,130	Total Receipts	5,203	Total Receipts	0	Total Receipts	49,936	65,792
Resources Availa	50,200	Resources Availa	9,445	Resources Availa	16,661	Resources Availa	34,149	Resources Availa	709,874	820,329
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,902	Capital Outlay		Commodities	2,447	Capital Outlay	15,000	Contractual	41,600	
Commodities	3,758	Contractual						Commodities	486,050	
Capital Outlay	245									
Total Expenditure	5,905	Total Expenditure	0	Total Expenditure	2,447	Total Expenditure	15,000	Total Expenditure	527,650	551,002
Cash Balance De	44,295	Cash Balance De	9,445	Cash Balance De	14,214	Cash Balance De	19,149	Cash Balance De	182,224	**269,327** **
										269,327 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Scott County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Noxious Weed Equipment		Spec Road Mach & Equip.		Motor Vehicle Operating		Expendable Trust		Nonexpendable Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	82,607	Cash Balance Ja	154,253	Cash Balance Ja	0	Cash Balance Ja	490,265	Cash Balance Ja	508,740	1,235,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Sale of Assets	36,500	Fees	63,762	Rent	127,342			
				Cancelled Enc	0	Interest	46,578			
Total Receipts	0	Total Receipts	36,500	Total Receipts	63,762	Total Receipts	173,920	Total Receipts	0	274,182
Resources Availa	82,607	Resources Availa	190,753	Resources Availa	63,762	Resources Availa	664,185	Resources Availa	508,740	1,510,047
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	38,880	Capital Outlay	111,400	Personnel	52,312	Commodities	10,653			
				Contractual	3,907	Park Lane Nursir	131,328			
				Commodities	205					
				Capital Outlay	4,454					
				Transfers	2,884					
Total Expenditure	38,880	Total Expenditure	111,400	Total Expenditure	63,762	Total Expenditure	141,981	Total Expenditure	0	356,023
Cash Balance De	43,727	Cash Balance De	79,353	Cash Balance De	0	Cash Balance De	522,204	Cash Balance De	508,740	**1,154,024** **
										1,154,024 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Scott County Rural Fire District
Special District Name: Scott County Rural Fire District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	243,254	254,316	247,687
Ad Valorem Tax	164,795	167,222	xxxxxxxxxxxxxxxx
Delinquent Tax	362		
Motor Vehicle Tax	13,549	11,884	13,178
Recreational Vehicle Tax	359	264	238
16/20M Vehicle Tax	1,844	1,764	1,685
Commercial Vehicle Tax	817	762	795
Watercraft Tax	0	75	101
	0	0	0
Reimbursements	62,862	0	0
Total Receipts	**244,588**	**181,971**	**15,997**
Resources Available:	**487,842**	**436,287**	**263,684**
Expenditures:			
Personnel	12,929	20,000	15,000
Contractual	91,552	106,000	116,100
Commodities	53,724	51,600	55,000
Capital Outlay	75,321	11,000	11,000
City Fire	0	0	0
Equipment Reserve	0	0	233,806
Cash Reserve (2026 column)			
Total Expenditures	**233,526**	**188,600**	**430,906**
Unencumbered Cash Balance, Dec 31	254,316	247,687	xxxxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	430,906
Tax Required	167,222
Delinquency Computation % Rate	0
Amount of 2025 Ad Valorem Tax	167,222

CPA summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	167,222	13178	238	1685	795	101
Total	167,222	13,178	238	1,685	795	101

County Treas MVT Estimate	13,178				
County Treas RVT Estimate		238			
County Treas 16/20M Estimate			1,685		
County Treas Commercial Vehicle Tax Estimate				795	
County Treas Watercraft Tax Estimate					101

MVT Factor	0.07881				
RVT Factor		0.00142			
16/20M Factor			0.01008		
Commercial Vehicle Factor				0.00475	
Watercraft Factor					0.00060

State of Kansas
County
2026

Scott County

NOTICE OF BUDGET HEARING

The governing body of
Scott County
will meet on August 19, 2025 at 4:00 PM at 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 Clerk's Office 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	3,256,992	16.032	4,102,006	22.498	5,177,416	2,496,388	24.231
Debt Service	1,524,750	3.386	1,545,975	1.465	1,879,138	60,803	0.590
Road & Bridge	1,386,391	11.956	2,618,363	20.492	2,513,523	1,579,090	15.328
Employee Benefit	1,206,076	11.619	1,331,825	3.032	1,474,521		
County Health	445,381	1.814	490,803	1.365	515,918	225,242	2.186
Hospital Maintenance	20,790		5,094				
Library Maintenance	219,052	2.014	270,000	2.326	270,000	225,304	2.187
Noxious Weed	198,592	1.500	221,841	1.484	264,984	152,049	1.476
Sheriff	1,292,574	11.456	1,084,100	9.240	1,165,100	1,030,462	10.002
Ambulance	210,000	1.810	210,000	1.867	340,000	322,227	3.128
Alcohol Programs					38,379		
Public Building	490,224		25,000		3,126,140		
Special Parks & Recreation					14,635		
Fight Addiction					21,193		
Non-Budgeted Funds-A	675,516						
Non-Budgeted Funds-B	870,337						
Non-Budgeted Funds-C	551,002						
Non-Budgeted Funds-D	356,023						
Totals	12,703,700	61.587	11,905,007	63.769	16,800,947	6,091,565	59.128
						*Revenue Neutral Rate ** *	*64.321*
Less: Transfers	169,648		686,400		1,922,000		
Net Expenditure	12,534,052		11,218,607		14,878,947		
Total Tax Levied	6,626,438		6,626,438		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	107,596,160		103,915,258		103,023,057		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	20,285,000	19,550,000	18,775,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	1,981,717	1,232,400	495,000
Total	22,266,717	20,782,400	19,270,000

*Tax rates are expressed in mills

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

Marie Allen
Scott County Clerk

State of Kansas
County Special District

Scott County Rural Fire District

2026

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Yr Estimate 2025 Expenditures	Current Yr Estimate 2025 Actual Tax Rate*	Proposed Budget Year 2026 Budget Authority for Expenditures	Proposed Budget Year 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year 2026 July 1, 2025 Estimated Valuation	Proposed Budget Year 2026 Proposed Estimated Tax Rate*	Proposed Budget Year 2026 *Revenue Neutral Rate***
Scott County Rural Fire District	233,526	1.554	188,600	1.610	430,906	167,222	103,023,057	1.623	1.623
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			
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			
0	0		0		0	0			

*Tax rates are expressed in mills

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

Clerk

Scott 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	2,454,771	23.827	41,617
Debt Service	59,789	0.580	1,014
Road & Bridge	1,552,765	15.072	26,325
Employee Benefit	0		0
County Health	221,487	2.150	3,755
Hospital Maintenance	0		0
Library Maintenance	221,548	2.150	3,756
Noxious Weed	149,514	1.451	2,535
Sheriff	1,013,283	9.835	17,179
Ambulance	316,855	3.076	5,372
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
TOTAL	5,990,012	58.142	101,553

2025 July 1 Valuation: 103,023,057

Valuation Factor: 103,023.057

Neighborhood Revitalization Subj to Rebate: 1,746,584

Neighborhood Revitalization factor: 1,746.584

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

(Published in The Scott County Record on Thurs., August 7, 2025)1t

NOTICE OF 2026 BUDGET HEARING

The governing body of Scott County will meet on August 19, 2025, at 4:00 p.m. at the Scott 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 to be levied.

Detailed budget information is available at the
Scott County Clerk's office in the Scott 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.

The estimated tax rate is subject to change depending on the final assessed valuation.

	2024		2025		Proposed Budget 2026		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Est. Tax Rate*
General	3,256,992	16.032	4,102,006	22.498	5,177,416	2,496,388	24.231
Debt Service	1,524,750	3.386	1,545,975	1.465	1,879,138	60,803	0.590
Road and Bridge	1,386,391	11.956	2,618,363	20.492	2,513,523	1,579,090	15.328
Employee Benefits	1,206,076	11.619	1,331,825	3.032	1,474,521		
County Health	445,381	1.814	490,803	1.365	515,918	225,242	2.186
Hospital Maintenance	20,790		5,094				
Library Maintenance	219,052	2.014	270,000	2.326	270,000	225,304	2.187
Noxious Weed	198,592	1.500	221,841	1.484	264,984	152,049	1.476
Sheriff	1,292,574	11.456	1,084,100	9.240	1,165,100	1,030,462	10.002
Ambulance	210,000	1.810	210,000	1.867	340,000	322,227	3.128
Alcohol Programs					38,379		
Public Building	490,224		25,000		3,126,140		
Special Parks/Rec					14,635		
Fight Addiction					21,193		
Non-Budgeted Funds A	675,516						
Non-Budgeted Funds B	870,337						
Non-Budgeted Funds C	551,002						
Non-Budgeted Funds D	356,023						
COUNTY TOTALS	12,703,700	61.587	11,905,007	63.769	16,800,947	6,091,565	59.128
Revenue Neutral Rate							64.321
Less: Transfers	169,648		686,400		1,922,000		
Net Expenditures	12,534,052		11,218,607		14,878,947		
Total Tax Levied	6,626,438		6,626,438				
Assessed Valuation	107,596,160		103,915,258		103,023,057		
Jan. 1 Outstanding Indebtedness	**2023**		**2024**		**2025**		
G.O. Bonds	20,285,000		19,550,000		18,775,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purch. Prin.	1,981,717		1,232,400		495,000		
TOTAL	22,266,717		20,782,400		19,270,000		

Other County Special Funds	2024		2025		Proposed Budget 2026		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Est. Tax Rate*
Rural Fire District	233,526	1.554	188,600	1.610	430,906	167,222	1.623
Revenue Neutral Rate**							1.623
Total Tax Levied							
Assessed Valuation					103,023,057		

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

Marie Allen
Scott County Clerk

Proof of Publication

Affidavit of Publication
STATE OF KANSAS, SCOTT COUNTY, ss:

Rodney R. Haxton, being first duly sworn, deposes and says that he is editor of The Scott County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Scott County, Kansas, with a general paid circulation and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least 50 times a year in said county, and has been admitted as second class matter at the post office of Scott City in said county.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 7 day of August, 2025, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____,20____

_____--,20____

Publication Fee $_____

Additional Copies @ _____ $_____

Total Publication Fee $_____

Publisher

Subscribed and sworn to before me this 11 day of August, 2025.

KATHRYN RANAE HAXTON
Notary Public
State of Kansas
My Commission Expires 8/8/29

Kathryn R Haxton
Notary Public

My commission expires 8/8/29