State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
Rawlins County Health Center

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-4606	5	15,367,550	964,359	13.000
Debt Service	10-113				
Building Fund			150,000		
Totals		xxxxxxxx	15,517,550	964,359	13.000
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					72,887,419
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	12.749
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Forvis Mazars, LLP

Address:
1551 N Waterfront Parkway Ste 300
Wichita, Kansas 67206
Email:
casey.cockrum@us.forvismazars.com

Attest: August 26th
Rachel Finley
County Clerk

CLERK OF RAWLINS COUNTY 2025 SEAL KANSAS

Governing Body

CPA Summary

Rawlins County Health Center
Rawlins County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	946,335	32,908	900	9,605	1,416	335
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	946,335	32,908	900	9,605	1,416	335

County Treas Motor Vehicle Estimate 32,908

County Treas Recreational Vehicle Estimate 900

County Treas 16/20M Vehicle Estimate 9,605

County Treas Commercial Vehicle Tax Estimate 1,416

County Treas Watercraft Tax Estimate 335

MVT Factor 0.03477

RVT Factor 0.00095

16/20M Factor 0.01015

Comm Veh Factor 0.00150

Watercraft Factor 0.00035

2026

Rawlins County Health Center
Rawlins County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Rawlins County Health Center
Rawlins County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Hospital Refunding	10/26/2012	3.50	7,000,000	5,933,909	10/1	10/1	207,687	128,188	203,200	132,675
Total Revenue				5,933,909			207,687	128,188	203,200	132,675
Other:										
Total Other				0			0	0	0	0
Total				**5,933,909**			**207,687**	**128,188**	**203,200**	**132,675**

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
CT Scanner	4/27/2022	60	3.28	514,757	250,752	111,775	111,775
			Total	**514,757**	**250,752**	**111,775**	**111,775**

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	5,425,602	5,769,797	3,448,584
Receipts:			
Ad Valorem Tax	967,187	946,335	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	34,623	43,053	32,908
Recreational Vehicle Tax	1,020	1,331	900
16/20M Vehicle Tax	1,854	9,153	9,605
Commercial Vehicle Tax	8,813	2,278	1,416
Watercraft Tax	223	287	335
In Lieu of Taxes			
Net Patient Service Revenue	8,575,654	8,600,000	8,686,000
Other Revenue	845,271	800,000	808,000
Interest on Patient Accounts	13,411	14,000	14,140
Grant Revenue	15,197	15,000	15,150
340B Revenue	1,018,232	850,000	858,500
Interest on Idle Funds	618,482	620,000	620,000
Neighborhood Revitalization Rebate			-85,577
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,099,967**	**11,901,437**	**10,961,377**
Resources Available:	**17,525,569**	**17,671,234**	**14,409,961**
Expenditures:			
Salaries and Wages/Benefits	5,838,573	6,700,000	7,275,000
Supplies & Other	5,073,090	6,200,000	6,727,500
Capital Outlay	396,459	875,000	915,000
Principal and Interest	447,650	447,650	450,050
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,755,772**	**14,222,650**	**15,367,550**
Unencumbered Cash Balance Dec 31	5,769,797	3,448,584	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,048,150	14,223,200	15,367,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,367,550
		Tax Required	957,589
	Delinquent Comp Rate:	0.7%	6,770
		Amount of 2025 Ad Valorem Tax	964,359

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Building Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Capital Contribution	450,000	800,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**450,000**	**800,000**	**150,000**
Resources Available:	**450,000**	**800,000**	**150,000**
Expenditures:			
Building/Equipment	450,000	800,000	150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**450,000**	**800,000**	**150,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	450,000	800,000	150,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Rawlins County Health Center

Rawlins County

will meet on August 25, 2025 at 5:30 PM in the Education Room at Rawlins County Health Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Rawlins County Health Center Business 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 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	11,755,772	12.985	14,222,650	13.000	15,367,550	964,359	13.000
Debt Service							
Building Fund	450,000		800,000		150,000		
Totals	12,205,772	12.985	15,022,650	13.000	15,517,550	964,359	13.000
						*Revenue Neutral Rate***	*12.749*
Less: Transfers	0		0		0		
Net Expenditures	12,205,772		15,022,650		15,517,550		
Total Tax Levied	967,187		946,335		xxxxxxxxxxxxxxxx		
Assessed Valuation	74,486,561		72,748,837		74,181,387		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	6,177,427	6,057,762	5,933,909
Other	0	0	0
Lease Pur. Princ.	450,917	352,458	250,752
Total	6,628,344	6,410,220	6,184,661

*Tax rates are expressed in mills.

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

Rawlins County Health Center
Board of Trustees

Rawlins County Health Center 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,519,564	33.965	85,577
Debt Service			0
			0
			0
			0
			0
TOTAL	2,519,564	33.965	85,577

2025 July 1 Valuation: 74,181,387

Valuation Factor: 74,181.387

Neighborhood Revitalization Subj to Rebate: 2,519,564

Neighborhood Revitalization factor: 2519.564

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

Affidavit of Publication
STATE OF KANSAS, RAWLINS COUNTY
Amy J. Mosley
being first duly sworn, deposes and says:
She is Advertising Manager
of the Rawlins County Square Deal, a weekly newspaper published i the state of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor faternal publication.

The newspaper is a weekly newspaper published at least weekly 5 times a year, has been so published continuously and uninterruptedl in the county and state for a period of more than one year prior to th first publication of the notice and has been admitted to the post offic of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in th regular and entire issue of said newspaper

for 1 consecutive weeks, the first publication

being made on the 14th day of August, 2025 with subsequent publications being made on the following dates:

_____, 2025

_____, 2025

_____, 2025

Amy J. Mosley

Subscribed and sworn to before me this 15th day of August, 2025.

Rosalie Russell Ross
Notary Public

My appointment expires: 4-17-2027

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS
My Appt. Exp. _____

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, August 14 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Rawlins County Health Center
Rawlins County
will meet on August 25, 2025 at 5:30 PM in the Education Room at Rawlins County Health Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Rawlins County Health Center Business Office and will be available at this hearing.

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Totals	12,205,772	12.985	15,022,650	13.000	15,517,550	964,359	13.000
						*Revenue Neutral Rate***	*12.749*
Less: Transfers	0		0		0		
Net Expenditures	12,205,772		15,022,650		15,517,550		
Total Tax Levied	967,187		946,335		xxxxxxxxxxxxxxxxx		
Assessed Valuation	74,486,561		72,748,837		74,181,387		

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	2023	2024	2025
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*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Rawlins County Health Center
Board of Trustees

Resolution No. 2026_____

A RESOLUTION OF THE Rawlins County Health Center, Atwood, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rawlins County Health Center was calculated as 12.749 mills by the Rawlins County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rawlins County Health Center will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rawlins County Health Center, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Rawlins County Health Center:

The Rawlins County Health Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.0 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 25th day of August, 2025 (month and year) and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the ___Rawlins County Health Center___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __August 25, 2025__

Resolution No. _2026_____

Governing Body Member	Yes	No	No Vote
Matt Wolters	✓		
Rosalie Ross	✓		
Scott Ross			✓
Cedric Green	✓		
Dan Fields			✓
Dr. Robbins			✓
Loren Erway			✓
Karen Fikan	✓		
Harlan Halste	✓		
TOTAL	5		4

Certified:

Rosalie R. Ross