CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Smith 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	3,218,294	1,624,438	21.391
Road & Bridge	68-5,101	7	4,630,336	2,797,067	36.832
Health	65-2047	8	612,850	320,098	4.215
Appraiser's Cost	19-436	8	175,000	103,682	1.365
Noxious Weed	2-1318	9	267,125	203,311	2.677
Ambulance Service	65-6113	9	1,299,350	984,939	12.970
Hospital Maintenance	19-4601	10	528,550	455,182	5.994
Employee Benefits	12-1610	10	1,731,200	1,201,672	15.824
Solid Waste		11	470,802		
Special Alcohol		11	40,822		
New Generation E-911		12	83,193		
Guest Tax Fund		12	8,301		
Municipalities Fight Addiction		13	44,390		
Park and Recreation Fund		13	5,374		
Sales Tax		14	2,576,533		
Health Operating		14	800,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxxxx	16,492,120	7,690,389	101.268
Budget Hearing Notice		19		101.268	
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		20			

County Clerk's Use Only
759407 65
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	101.375
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: Aug. 18 2025
Ashley Mathews
County Clerk

James Giwerman
Governing Body

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

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	2,010,090	90,715	2,522	12,849	8,022	1,330
Road & Bridge	2,510,518	113,298	3,150	16,050	10,020	1,660
Health	245,350	11,072	308	1,569	979	162
Appraiser's Cost	123,669	5,581	155	791	494	82
Noxious Weed	126,423	5,705	159	808	505	84
Ambulance Service	576,799	26,030	724	3,688	2,302	381
Hospital Maintenance	463,718	20,927	582	2,965	1,851	307
Employee Benefits	1,635,129	73,792	2,052	10,454	6,526	1,081
TOTAL	7,691,696	347,120	9,652	49,174	30,699	5,087

County Treas Motor Vehicle Estimate 347,120

County Treas Recreational Vehicle Estimate 9,652

County Treas 16/20M Vehicle Estimate 49,174

County Treas Commercial Vehicle Tax Estimate 30,699

County Treas Watercraft Tax Estimate 5,087

Motor Vehicle Factor 0.04513

Recreational Vehicle Factor 0.00125

16/20M Vehicle Factor 0.00639

Commercial Vehicle Factor 0.00399

Watercraft Factor 0.00066

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
Road and Bridge	Bridge Building	-	50,000	50,000	68-141g
Road and Bridge	Special Machinery	320,000	300,000	300,000	68-141g
Road and Bridge	Special Highway	100,000	200,000	200,000	68-141g
Solid Waste	Solid Waste Equipment Re	12,500	12,500	12,500	19-119
Solid Waste	Employee Benefit	74,259	81,700	84,952	12-16,102
Solid Waste	Solid Waste Post Closure	7,500	7,500	7,500	19-101a
Solid Waste	Solid Waste Capital Impro	20,000	20,000	20,000	19-120
Employee Benefits	Health Reserve	850,000	850,000	750,000	12-16,102
Special Motor Vehicle	General	28,211	-	-	8-145
Health	Employee Benefit	243,838	105,000	138,000	12-16,102
Ambulance	Ambulance Equipment Re	-	-	60,000	19-119
Noxious Weed	Noxious Weed Equipment	-	75,000	75,000	19-119
General	County Improvement Rese	-	-	241,000	19-120
	Total	1,656,308	1,701,700	1,938,952	
	Adjustments*				
	Adjusted Totals	1,656,308	1,701,700	1,938,952	

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

Smith 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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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
Special Machinery Fund							
2021 RM 500B Caterpillar	9/27/2021	53	1.34	563,821	228,052	116,327	116,327
2022 Cayterpillar 950 GC Wheel Loa	3/17/2023	60	4.75	284,523	232,644	65,393	65,393
2023 Caterpillar Wheel Excavator	12/4/2023	60	5.15	315,437	247,899	70,164	70,164
2025 Kenworth	3/31/2025	72	5.45	198,215	0	37,634	37,634
				Totals	**708,595**	**289,518**	**289,518**

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

Smith County

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	1,420,416	1,892,246	1,248,973
Receipts:			
Ad Valorem Tax	1,811,299	2,010,090	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,871	0	0
Motor Vehicle Tax	98,324	82,622	90,715
Recreational Vehicle Tax	2,697	2,506	2,522
16/20M Vehicle Tax	19,350	18,517	12,849
Commercial Vehicle Tax	8,910	7,132	8,022
Watercraft Tax	0	1,050	1,330
Gross Earnings (Intangible) Tax	22,386	28,414	39,560
License & Fees			
County Officer Fees	59,609	30,000	30,000
Antique Vehicles Registrations	3,665	2,000	2,000
Game Licenses	67	50	50
NRP Application Fees	12,985	0	0
Private Club Liquor Tax	1,227	300	1,220
Use of Money and Property			
Interest on Taxes	43,544	25,000	25,000
Interest on Idle Funds	388,200	150,000	150,000
Miscellaneous	16,982	10,000	10,000
Reimbursements/Other	21,489	0	0
Law Enforcement Contract	3,840	0	0
Transfers In - Special Motor Vehicle	28,211	0	0
State Grants	14,432	0	0
Neighborhood Revitalization Rebate	-36,403	-33,806	-28,385
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,537,685**	**2,333,875**	**344,883**
Resources Available:	**3,958,101**	**4,226,121**	**1,593,856**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,958,101	4,226,121	1,593,856
Expenditures:			
County Commissioners	67,565	72,800	71,920
County Clerk	116,381	134,400	141,800
County Treasurer	231,301	267,820	275,650
County Attorney	145,643	153,900	159,030
Register of Deeds	64,889	73,125	75,614
Sheriff	506,167	703,850	696,800
Dispatch	240,218	345,470	356,125
Court System	31,074	89,650	71,600
Courthouse General	408,464	829,200	822,700
Emergency Preparedness	48,857	63,915	85,500
Election	102,001	122,350	125,060
Area Agency on Aging	5,000	5,000	5,000
Airport Maintenance	0	4,000	4,000
Soil Conservation	22,500	22,500	20,000
Free Fair	15,800	22,000	20,000
Historical Society	4,500	3,000	3,000
Mental Health	27,000	25,673	0
Intellectual Disability	28,495	28,495	28,495
Rural Opportunity Zone Student Loan	0	10,000	15,000
Total Detail Expenditures	2,065,855	2,977,148	2,977,294
Transfer to Improvement Reserve	0	0	241,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,065,855**	**2,977,148**	**3,218,294**
Unencumbered Cash Balance Dec 31	1,892,246	1,248,973	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,677,608	2,977,148	3,218,294
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,218,294
		Tax Required	1,624,438
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,624,438

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:			
County Commissioners			
Salaries	63,620	64,000	64,000
Contractual	2,573	7,800	6,920
Commodities	1,372	1,000	1,000
Capital Outlay	0	0	0
Total	67,565	72,800	71,920
County Clerk			
Salaries	102,523	108,500	115,550
Contractual	9,156	12,950	12,250
Commodities	3,265	6,250	6,000
Capital Outlay	1,437	6,700	8,000
Total	116,381	134,400	141,800
County Treasurer			
Salaries	213,624	243,220	253,000
Contractual	15,334	20,700	18,150
Commodities	2,343	2,250	2,750
Capital Outlay	0	1,650	1,750
Total	231,301	267,820	275,650
County Attorney			
Salaries	117,922	125,600	131,880
Contractual	11,383	22,300	21,550
Commodities	888	2,000	1,600
Capital Outlay	15,450	4,000	4,000
Total	145,643	153,900	159,030
Register of Deeds			
Salaries	57,326	60,840	63,274
Contractual	6,712	10,285	10,340
Commodities	851	2,000	2,000
Capital Outlay	0	0	0
Total	64,889	73,125	75,614
Sheriff			
Salaries	383,499	445,000	482,000
Contractual	36,100	134,350	100,300
Commodities	51,143	75,500	61,000
Capital Outlay	35,425	49,000	53,500
Total	506,167	703,850	696,800
Dispatch			
Salaries	219,517	283,000	292,905
Contractual	15,446	44,320	44,320
Commodities	3,352	5,650	6,400
Capital Outlay	1,903	12,500	12,500
Total	240,218	345,470	356,125
Court System			
Contractual	16,220	19,010	18,550
Commodities	3,407	5,000	4,850
Capital Outlay	2,037	24,140	12,800
Legal Cost	9,410	41,500	35,400
Total	31,074	89,650	71,600
Total - Page 6b	**1,403,238**	**1,841,015**	**1,848,539**

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:			
Courthouse General			
Salaries	26,301	70,000	60,000
Contractual	354,208	411,500	409,500
Commodities	9,672	17,700	23,200
Capital Outlay	18,283	330,000	330,000
Total	408,464	829,200	822,700
Emergency Preparedness			
Salaries	35,133	41,665	43,000
Contractual	13,094	16,050	6,600
Commodities	630	700	900
Capital Outlay	0	5,500	35,000
Total	48,857	63,915	85,500
Election			
Salaries	33,093	41,500	43,160
Contractual	62,040	68,850	72,400
Commodities	1,455	5,000	4,500
Capital Outlay	5,413	7,000	5,000
Total	102,001	122,350	125,060
Area Agency on Aging			
Appropriations	5,000	5,000	5,000
Total	5,000	5,000	5,000
Airport Maintenance			
Appropriations	0	4,000	4,000
Total	0	4,000	4,000
Soil Conservation			
Appropriations	22,500	22,500	20,000
Total	22,500	22,500	20,000
Free Fair			
Appropriations	15,800	22,000	20,000
Total	15,800	22,000	20,000
Historical Society			
Appropriations	4,500	3,000	3,000
Total	4,500	3,000	3,000
Mental Health			
Appropriations	27,000	25,673	0
Total	27,000	25,673	0
Intellectual Disability			
Appropriations	28,495	28,495	28,495
Total	28,495	28,495	28,495
Rural Opportunity Zone Student Loan			
Appropriations	0	10,000	15,000
Total	0	10,000	15,000
Total - Page 6c	662,617	1,136,133	1,128,755
Total - Page 6b	1,403,238	1,841,015	1,848,539
Total Detail Expenditures**	**2,065,855**	**2,977,148**	**2,977,294**

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

Smith 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	1,758,352	2,283,065	1,393,033
Receipts:			
Ad Valorem Tax	3,124,256	2,510,518	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	26,210	0	0
Motor Vehicle Tax	155,361	142,514	113,298
Recreational Vehicle Tax	4,262	4,323	3,150
16/20M Vehicle Tax	28,557	31,940	16,050
Commercial Vehicle Tax	14,080	12,301	10,020
Watercraft Tax	0	1,810	1,660
Special City & County Highway	353,112	344,934	344,934
State Aid - Connecting Links	49,831	0	0
Reimbursements	645,588	122,160	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-61,991	-42,223	-48,876
Miscellaneous	2,273	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,341,539**	**3,128,277**	**440,236**
Resources Available:	**6,099,891**	**5,411,342**	**1,833,269**
Expenditures:			
Personal Services	1,047,336	1,262,559	1,470,636
Contractual Services	263,652	257,250	281,200
Commodities	1,946,934	1,788,500	2,128,500
Capital Outlay	138,904	160,000	200,000
Transfers to Special Machinery	320,000	300,000	300,000
Transfers to Special Highway	100,000	200,000	200,000
Transfers to Bridge Building	0	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,816,826**	**4,018,309**	**4,630,336**
Unencumbered Cash Balance Dec 31	2,283,065	1,393,033	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,163,326	4,118,309	4,630,336
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,630,336
		Tax Required	2,797,067
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,797,067

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	545,251	407,178	228,255
Receipts:			
Ad Valorem Tax	238,123	245,350	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,243	0	0
Motor Vehicle Tax	12,747	10,863	11,072
Recreational Vehicle Tax	350	329	306
16/20 M Vehicle Tax	2,740	2,435	1,569
Commercial Vehicle Tax	1,155	938	979
Watercraft Tax	0	138	162
Federal Aid	60,218	70,000	3,000
State Aid	13,134	6,000	3,000
Intergovernmental	56,510	15,000	15,000
Grants	43,590	0	0
Collections	125,282	35,000	35,000
Neighborhood Revitalization Rebate	-4,725	-4,126	-5,593
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	551,367	381,927	64,497
Resources Available:	1,096,618	789,105	292,752
Expenditures:			
Personal Services	276,142	330,000	345,000
Contractual Services	61,765	61,100	63,100
Commodities	99,348	62,250	64,250
Capital Outlay	6,644	2,500	2,500
Transfer to Employee Benefits	243,838	105,000	138,000
Cash Reserve (2026 column)			
Miscellaneous	1,703	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	689,440	560,850	612,850
Unencumbered Cash Balance Dec 31	407,178	228,255	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	563,700	560,850	612,850
		Non-Appropriated Balance	
Budget credit of $152,452 available.		Total Expenditure/Non-Appr Balance	612,850
Did not exceed budget authority in 2024.		Tax Required	320,098
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	320,098

Adopted Budget Appraiser's Cost	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	77,830	102,671	66,027
Receipts:			
Ad Valorem Tax	128,096	123,669	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,208		
Motor Vehicle Tax	6,141	5,960	5,581
Recreational Vehicle Tax	169	181	155
16/20 M Vehicle Tax	1,509	1,336	791
Commercial Vehicle Tax	557	514	494
Watercraft Tax	0	76	82
Reimbursements	9,264	0	0
Neighborhood Revitalization Rebate	0	-2,080	-1,812
Miscellaneous	4,292		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	151,236	129,656	5,291
Resources Available:	229,066	232,327	71,318
Expenditures:			
Personal Services	107,330	130,000	135,200
Contractual Services	16,324	25,100	32,600
Commodities	2,624	6,200	4,200
Capital Outlay	117	5,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	126,395	166,300	175,000
Unencumbered Cash Balance Dec 31	102,671	66,027	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	174,700	166,300	175,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,000
		Tax Required	103,682
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	103,682

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith 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	140,053	118,320	20,106
Receipts:			
Ad Valorem Tax	138,733	126,423	xxxxxxxxxxxxxxxxx
Delinquent Tax	954		
Motor Vehicle Tax	4,849	6,328	5,705
Recreational Vehicle Tax	133	192	159
16/20 M Vehicle Tax	1,510	1,418	808
Commercial Vehicle Tax	439	546	505
Watercraft Tax	0	80	84
Chemical Sales	46,393	40,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,753	-2,126	-3,553
Miscellaneous	756	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**191,014**	**172,861**	**43,708**
Resources Available:	**331,067**	**291,181**	**63,814**
Expenditures:			
Personal Services	91,254	93,500	97,300
Contractual Services	63,249	24,025	19,025
Commodities	56,885	78,550	75,800
Capital Outlay	1,336	0	0
Transfer to Noxious Weed Equipment Reserve	0	75,000	75,000
Cash Reserve (2026 column)			
Miscellaneous	23	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**212,747**	**271,075**	**267,125**
Unencumbered Cash Balance Dec 31	118,320	20,106	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	226,425	271,075	267,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	267,125
		Tax Required	203,311
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	203,311

Adopted Budget

Ambulance Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	330,034	338,864	148,497
Receipts:			
Ad Valorem Tax	593,252	576,799	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,708		
Motor Vehicle Tax	19,705	27,061	26,030
Recreational Vehicle Tax	540	821	724
16/20 M Vehicle Tax	4,541	6,065	3,688
Commercial Vehicle Tax	1,786	2,336	2,302
Watercraft Tax	0	344	381
Collections	276,814	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,771	-9,701	-17,211
Miscellaneous	6,816	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**895,391**	**753,725**	**165,914**
Resources Available:	**1,225,425**	**1,092,589**	**314,411**
Expenditures:			
Personal Services	690,159	735,842	865,000
Contractual Services	86,714	88,250	114,350
Commodities	56,871	60,000	60,000
Capital Outlay	52,817	60,000	200,000
Transfer to Ambulance Equipment Reserve Fu	0	0	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**886,561**	**944,092**	**1,299,350**
Unencumbered Cash Balance Dec 31	338,864	148,497	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	885,250	944,092	1,299,350
		Non-Appropriated Balance	
Budget credit of $6,816 available.		Total Expenditure/Non-Appr Balance	1,299,350
Did not exceed budget authority in 2024.		Tax Required	984,939
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	984,939

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

Smith County 2026

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	47,414	68,393	49,690
Receipts:			
Ad Valorem Tax	436,972	483,718	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,101	0	0
Motor Vehicle Tax	22,871	19,933	20,927
Recreational Vehicle Tax	627	605	582
16/20 M Vehicle Tax	4,755	4,467	2,965
Commercial Vehicle Tax	2,073	1,720	1,851
Watercraft Tax	0	253	307
Other Income	0	5,000	5,000
Neighborhood Revitalization Rebate	-8,670	-7,799	-7,954
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	462,729	487,897	23,678
Resources Available:	510,143	556,290	73,368
Expenditures:			
Appropriations	441,750	501,600	523,550
Other	0	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	441,750	506,600	528,550
Unencumbered Cash Balance Dec 31	68,393	49,690	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	483,292	506,600	528,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	528,550
		Tax Required	455,182
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	455,182

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	282,168	151,969	233,669
Receipts:			
Ad Valorem Tax	1,135,690	1,635,129	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,920		
Motor Vehicle Tax	60,540	51,804	73,792
Recreational Vehicle Tax	1,661	1,571	2,052
16/20 M Vehicle Tax	13,138	11,610	10,454
Commercial Vehicle Tax	5,487	4,471	6,526
Watercraft Tax	0	658	1,081
Collections	18,049	0	0
Transfer In - Health	243,838	105,000	138,000
Transfer In - Solid Waste	74,259	81,700	84,952
Neighborhood Revitalization Rebate	-22,534	-27,500	-20,998
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,543,048	1,864,443	295,859
Resources Available:	1,825,216	2,016,412	529,528
Expenditures:			
Social Security	283,558	315,743	335,000
Employee Retirement	378,803	445,000	471,700
Workmen's Comp. Insurance	143,396	150,000	150,000
Life Insurance	7,881	9,000	9,000
Penalties	3,665	4,000	6,000
Unemployment Insurance	5,944	9,000	9,500
Transfer to Health Reserve	850,000	850,000	750,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,673,247	1,782,743	1,731,200
Unencumbered Cash Balance Dec 31	151,969	233,669	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,685,000	1,782,743	1,731,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,731,200
		Tax Required	1,201,672
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,201,672

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	351,075	362,072	291,082
Receipts:			
Fees Collected	260,715	270,000	270,000
User Fees	21,094	10,000	10,000
Land Rent	3,450	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**285,259**	**280,000**	**280,000**
Resources Available:	**636,334**	**642,072**	**571,082**
Expenditures:			
Personal Services	107,423	116,140	120,800
KPERS	0	0	0
Social Security	0	0	0
Health Insurance	0	0	0
Unemployment Insurance	0	0	0
Contractual Services	38,726	88,850	146,150
Commodities	12,342	24,300	18,800
Capital Outlay	81	0	60,100
Transfer to Solid Waste Equipment Reserve	12,500	12,500	12,500
Transfer to Post Closure	7,500	7,500	7,500
Transfer to Solid Waste Cap Improvement Re	20,000	20,000	20,000
Transfer to Employee Benefit	74,259	81,700	84,952
Cash Reserve (2026 column)			
Miscellaneous	1,431	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**274,262**	**350,990**	**470,802**
Unencumbered Cash Balance Dec 31	362,072	291,082	100,280
2024/2025/2026 Budget Authority Amount:	303,994	350,990	470,802

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,160	26,889	32,495
Receipts:			
Private Club Liquor Tax	8,375	5,606	8,327
State Aid	26,710	0	0
Federal Aid	33,072	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,157**	**5,606**	**8,327**
Resources Available:	**104,317**	**32,495**	**40,822**
Expenditures:			
Contractual Services	77,428	0	40,822
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**77,428**	**0**	**40,822**
Unencumbered Cash Balance Dec 31	26,889	32,495	0
2024/2025/2026 Budget Authority Amount:	17,646	31,930	40,822

See Tab A

Budget credit of $59,782 available.
Did not exceed budget authority in 2024.

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **New Generation E-911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,897	26,693	18,193
Receipts:			
Collections	64,997	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,997**	**65,000**	**65,000**
Resources Available:	**91,894**	**91,693**	**83,193**
Expenditures:			
Contractual Services	65,201	73,500	83,193
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**65,201**	**73,500**	**83,193**
Unencumbered Cash Balance Dec 31	26,693	18,193	0
2024/2025/2026 Budget Authority Amount:	138,959	73,500	83,193

Adopted Budget

Guest Tax Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,091	8,719	4,801
Receipts:			
Guest Tax	2,871	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,871**	**3,500**	**3,500**
Resources Available:	**12,962**	**12,219**	**8,301**
Expenditures:			
Personal Services	3,900	4,918	4,918
Commodities	343	2,500	3,383
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,243**	**7,418**	**8,301**
Unencumbered Cash Balance Dec 31	8,719	4,801	0
2024/2025/2026 Budget Authority Amount:	10,673	7,418	8,301

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,779	14,390	29,390
Receipts:			
Opioid Settlement	6,681	15,000	15,000
McKinsey Subdivisions Settlement	930	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,611**	**15,000**	**15,000**
Resources Available:	**14,390**	**29,390**	**44,390**
Expenditures:			
Appropriations	0	0	44,390
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**44,390**
Unencumbered Cash Balance Dec 31	14,390	29,390	0
2024/2025/2026 Budget Authority Amount:	80,663	71,779	44,390

Adopted Budget

Park and Recreation Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,027	3,254	4,154
Receipts:			
Liquor Tax	1,227	900	1,220
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,227**	**900**	**1,220**
Resources Available:	**3,254**	**4,154**	**5,374**
Expenditures:			
Appropriations	0	0	5,374
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**5,374**
Unencumbered Cash Balance Dec 31	3,254	4,154	0
2024/2025/2026 Budget Authority Amount:	1,960	3,627	5,374

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	873,560	1,176,533	1,876,533
Receipts:			
Sales Tax	689,762	700,000	700,000
Insurance Proceeds	118,675	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**808,437**	**700,000**	**700,000**
Resources Available:	**1,681,997**	**1,876,533**	**2,576,533**
Expenditures:			
Contractual Services	8,556	0	10,000
Wellness Center	73,700	0	100,000
Payments to Hospital	262,989	0	300,000
Capital Outlay	160,219	0	1,937,183
Ambulance	0	0	200,000
Mental Health	0	0	29,350
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**505,464**	**0**	**2,576,533**
Unencumbered Cash Balance Dec 31	1,176,533	1,876,533	0
2024/2025/2026 Budget Authority Amount:	0	0	2,576,533

See Tab A

Not a budgeted fund in 2024.

Adopted Budget **Health Operating**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,506	0	400,000
Receipts:			
Sales Tax	407,822	400,000	400,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**407,822**	**400,000**	**400,000**
Resources Available:	**440,328**	**400,000**	**800,000**
Expenditures:			
Contractual - Hospital	440,328	0	800,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**440,328**	**0**	**800,000**
Unencumbered Cash Balance Dec 31	0	400,000	0
2024/2025/2026 Budget Authority Amount:	0	0	800,000

See Tab A

Not a budgeted fund in 2024.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway		(3) Fund Name: Bridge Building		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: County Clerk Technology		
Unencumbered Cash Balance Ja	1,021,295	Unencumbered Cash Balance Ja	0	Unencumbered Cash Balance Ja	812,766	Unencumbered Cash Balance Jan	37,349	Unencumbered Cash Balance Ja	6,871	Total 1,878,281
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	320,000	Transfers In	100,000	Transfers In	0	Collections	5,103	Collections	1,282	
Total Receipts	320,000	Total Receipts	100,000	Total Receipts	0	Total Receipts	5,103	Total Receipts	1,282	426,385
Resources Availa	1,341,295	Resources Availa	100,000	Resources Availa	812,766	Resources Availab	42,452	Resources Availa	8,153	2,304,666
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	675,108	Capital Outlay	0	Contractual Serv	30,219	Capital Outlay	7,691			
Total Expenditure	675,108	Total Expenditure	0	Total Expenditure	30,219	Total Expenditures	7,691	Total Expenditure	0	713,018
Cash Balance De	666,187	Cash Balance De	100,000	Cash Balance De	782,547	Cash Balance Dec	34,761	Cash Balance De	8,153	**1,591,648** **
										1,591,648 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith 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:		
County Treasurer Technology		Health Reserve		Wellness Center		Old Clinic		Solid Waste Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	10,586	Cash Balance Ja	2,982,740	Cash Balance Ja	0	Cash Balance Ja	19,441	Cash Balance Ja	144,950	3,157,717
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,282	Reimbursement	442	Sales Tax Contri	8,556			Transfers In	12,500	
		Transfers in	850,000	Wellness Center	16,756					
				Grants	0					
				Donations	1,515					
Total Receipts	1,282	Total Receipts	850,442	Total Receipts	26,827	Total Receipts	0	Total Receipts	12,500	891,051
Resources Availa	11,868	Resources Availa	3,833,182	Resources Availa	26,827	Resources Availa	19,441	Resources Availa	157,450	4,048,768
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Health Insurance	524,427	Personal Service	5,467	Capital Outlay	0	Capital Outlay	0	
		Medical Claims P	140,605	Contractual Servi	11,975					
		Miscellaneous	0	Commodities	9,053					
		Admin Fees	79,835	Capital Outlay	332					
Total Expenditure	0	Total Expenditure	744,867	Total Expenditure	26,827	Total Expenditure	0	Total Expenditure	0	771,694
Cash Balance De	11,868	Cash Balance De	3,088,315	Cash Balance De	0	Cash Balance De	19,441	Cash Balance De	157,450	**3,277,074** **
										3,277,074 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith 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:		
Solid Waste Post Closure		olid Waste Capital Improveme		rosecuting Attorney's Trainin		EMS Grant Memorial Fund		ARPA Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	90,000	Cash Balance Ja	500,000	Cash Balance Ja	2,759	Cash Balance Ja	4,179	Cash Balance Ja	14,067	611,005
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	7,500	Transfers In	20,000	Collections	444	Donations	4,809	Federal Aid	0	
								Other Income	0	
Total Receipts	7,500	Total Receipts	20,000	Total Receipts	444	Total Receipts	4,809	Total Receipts	0	32,753
Resources Availa	97,500	Resources Availa	520,000	Resources Availa	3,203	Resources Availa	8,988	Resources Availa	14,067	643,758
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Payments to Oth	213	Contractual Serv	4,839	Capital Outlay	13,948	
Total Expenditure	0	Total Expenditure	0	Total Expenditure	213	Total Expenditure	4,839	Total Expenditure	13,948	19,000
Cash Balance De	97,500	Cash Balance De	520,000	Cash Balance De	2,990	Cash Balance De	4,149	Cash Balance De	119	**624,758** **
										624,758 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Special Motor Vehicle		(2) Fund Name: LATCF Grant Fund		(3) Fund Name: Patterson Grant		(4) Fund Name: ROZ Marketing Grant		(5) Fund Name: CDBG Grant		
Unencumbered Cash Balance Ja	0	Unencumbered Cash Balance Ja	82,000	Unencumbered Cash Balance Ja	0	Unencumbered Cash Balance Ja	0	Unencumbered Cash Balance Ja	0	Total 82,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	562,749	Federal Aid	0	Grants Proceeds	200,000	Grant Proceeds	15,000	Federal Aid	65,336	
Total Receipts	562,749	Total Receipts	0	Total Receipts	200,000	Total Receipts	15,000	Total Receipts	65,336	843,085
Resources Availa	562,749	Resources Availa	82,000	Resources Availa	200,000	Resources Availa	15,000	Resources Availa	65,336	925,085
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payments to Oth	453,755	Contractual Servi	0	Grant Disbursem	35,032	Grant Disbursem	15,000	Contractual Servi	61,795	
Personal Service	10,540									
Contractual Servi	39,774									
Commodities	29,489									
Capital Outlay	980									
Transfers Out	28,211									
Total Expenditure	562,749	Total Expenditure	0	Total Expenditure	35,032	Total Expenditure	15,000	Total Expenditure	61,795	674,576
Cash Balance De	0	Cash Balance De	82,000	Cash Balance De	164,968	Cash Balance De	0	Cash Balance De	3,541	**250,509** **
										250,509 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Smith County

2026

NOTICE OF BUDGET HEARING

The governing body of
Smith County
will meet on August 18, 2025 at 10:00 AM at Smith County Courthouse - Clerk's Office 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 Smith County Courthouse - 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	2,065,855	24.767	2,977,148	26.044	3,218,294	1,624,438	21.412
Road & Bridge	3,816,826	42.720	4,018,309	32.527	4,630,336	2,797,067	36.869
Health	689,440	3.256	560,850	3.179	612,850	320,098	4.219
Appraiser's Cost	126,395	1.787	166,300	1.602	175,000	103,682	1.367
Noxious Weed	212,747	1.897	271,075	1.638	257,125	203,311	2.680
Ambulance Service	886,561	8.112	944,092	7.473	1,299,350	984,939	12.983
Hospital Maintenance	441,750	5.975	506,600	6.000	528,550	455,162	6.000
Employee Benefits	1,673,247	15.529	1,782,743	21.186	1,731,200	1,201,672	15.840
Solid Waste	274,262		350,990		470,802		
Special Alcohol	77,428				40,822		
New Generation E-911	65,201		73,500		83,193		
Guest Tax Fund	4,243		7,418		8,301		
Municipalities Fight Addictio					44,390		
Park and Recreation Fund					5,374		
Sales Tax	505,464				2,576,533		
Health Operating	440,328				800,000		
Non-Budgeted Funds-A	713,018						
Non-Budgeted Funds-B	771,694						
Non-Budgeted Funds-C	19,000		-				
Non-Budgeted Funds-D	674,576						
Totals	13,458,035	104.043	11,659,025	99.649	16,492,120	7,690,389	101.370
						Revenue Neutral Rate **	*101.375*
Less: Transfers	1,656,308		1,701,700		1,938,952		
Net Expenditure	11,801,727		9,957,325		14,553,168		
Total Tax Levied	7,692,040		7,691,696		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,931,918		77,181,495		75,864,440		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	595,122	939,766	708,595
Total	595,122	939,766	708,595

*Tax rates are expressed in mills

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

Ashley Maxwell
County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,596,053	21.038	28,385
Road & Bridge	2,748,191	36.225	48,876
Health	314,505	4.146	5,593
Appraiser's Cost	101,870	1.343	1,812
Noxious Weed	199,758	2.633	3,553
Ambulance Service	967,728	12.756	17,211
Hospital Maintenance	447,228	5.895	7,954
Employee Benefits	1,180,674	15.563	20,998
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
TOTAL	7,556,007	99.599	134,382

2025 July 1 Valuation: 75,864,440

Valuation Factor: 75,864.440

Neighborhood Revitalization Subj to Rebate: 1,349,221

Neighborhood Revitalization factor: 1,349.221

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

Smith County

2025

NOTICE OF BUDGET HEARING

The governing body of
Smith County
will meet on August 18, 2025 at 10:00 AM at Smith County Courthouse - Clerk's Office 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 Smith County Courthouse - 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	2,066,955	24.767	2,977,148	26.044	3,218,294	1,824,438	21.412
Road & Bridge	3,816,826	42.720	4,016,309	32.527	4,630,336	2,797,087	36.868
Health	669,440	3.258	960,850	3.179	812,808	328,098	4.219
Appraiser's Cost	126,395	1.787	166,300	1.602	175,000	103,882	1.387
Noxious Weed	212,747	1.897	271,075	1.636	267,125	203,311	2.650
Ambulance Service	868,561	8.112	944,092	7.473	1,299,360	984,939	12.963
Hospital Maintenance	441,750	5.975	506,800	6.000	528,550	455,182	6.000
Employee Benefits	1,673,247	15.529	1,782,743	21.186	1,731,200	1,201,672	16.840
Solid Waste	274,262		350,990		470,602		
Special Alcohol	77,426				40,822		
New Generation E-911	66,261		73,500		83,103		
Guest Tax Fund	4,243		7,418		8,301		
Municipalities Fight Addictio					44,390		
Park and Recreation Fund					5,374		
Sales Tax	505,464				2,576,933		
Health Operating	440,328				600,000		
Non-Budgeted Funds-A	713,018						
Non-Budgeted Funds-B	771,694						
Non-Budgeted Funds-C	19,000						
Non-Budgeted Funds-D	674,576						
Totals	13,458,035	104,043	11,659,025	99,849	16,492,120	7,690,389	101,370
						Revenue Neutral Rate **	101.375
Less: Transfers	1,665,308		1,701,700		1,938,832		
Net Expenditure	11,801,727		9,957,325		14,553,188		
Total Tax Levied	7,692,040		7,691,696		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,931,918		77,161,495		75,864,440		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	595,122	939,766	706,595
Total	595,122	939,766	706,595

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

Ashley Maxwell
County Clerk

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