Barber County

State of Kansas
2026
County

CERTIFICATE

assessed value
$115,465,673

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
Barber 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.

Rate used 58.615
No RNR Hearing

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	4,513,060	1,629,217	14.110
Road & Bridge	68-5,101	7	2,430,000	1,863,918	16.143
Noxious Weed	2-1318	8	162,000	109,184	.946
Extension Council	2-610	8	173,000	154,786	1.341
Public Health	65-204	9	533,000	197,642	1.712
Ambulance	65-6113	9	696,500	493,589	4.275
Intellectual Disability	19-4007	10	65,000	53,594	.464
Mental Health	19-4004	10	64,000	52,588	.455
Appraiser	19-436	11	325,872	250,196	2.167
Council on Aging	12-1680	11	128,000	113,319	.981
Employee Benefit	12-16,102	12	2,207,000	1,850,099	16.023
Noxious Weed Capital Outlay		13	31,552		
Emergency 911		13	113,759		
Special Alcohol & Drug		14	32,314		
Solid Waste		14	609,000		
Park and Recreation		15	11,009		
Municipalities Fight Addiction		15	55,272		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Totals		xxxxxxxx	12,150,338	6,768,132	58.617

Budget Hearing Notice	22
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	20
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	23

Prior year tax
6,791,951.17

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

Revenue Neutral Rate	58.329
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC
Address:
PO Box 1186
Hays KS 67601
Email:
dhollingshead@adamsbrowncpa.com

Attest: 8-25 2025
Amy Sill
County Clerk

Governing Body

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

State of Kansas
County Special District

Barber County

2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Fire District #1 General	19-3601	20	257,500	187,649			2.734	NO
Non-budgeted Funds		21	213,728					

Attest: 8-25 2025

Amy Sill
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	1,782,700	98,285	1,788	16,839	6,805	881
Road & Bridge	1,972,762	108,764	1,979	18,635	7,531	975
Noxious Weed	129,498	7,140	130	1,223	494	64
Extension Council	159,457	8,791	160	1,506	609	79
Public Health	299,691	16,523	301	2,831	1,144	148
Ambulance	430,454	23,732	432	4,066	1,643	213
Intellectual Disability	53,329	2,940	54	504	204	26
Mental Health	53,329	2,940	54	504	204	26
Appraiser	234,392	12,923	235	2,214	895	116
Council on Aging	105,320	5,807	106	995	402	52
Employee Benefit	1,571,049	86,617	1,576	14,840	5,997	777
TOTAL	6,791,981	374,462	6,815	64,157	25,928	3,357

County Treas Motor Vehicle Estimate 374,462

County Treas Recreational Vehicle Estimate 6,815

County Treas 16/20M Vehicle Estimate 64,157

County Treas Commercial Vehicle Tax Estimate 25,928

County Treas Watercraft Tax Estimate 3,357

Motor Vehicle Factor 0.05513

Recreational Vehicle Factor 0.00100

16/20M Vehicle Factor 0.00945

Commercial Vehicle Factor 0.00382

Watercraft Factor 0.00049

State of Kansas
County
2026

Barber 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
General Fund	Capital Improvement Fund	200,000	-	-	KSA 19-120
General Fund	Equipment Reserve Fund	100,000	-	-	KSA 19-119
Ambulance Fund	Rescue-Special Equipment Fund	10,000	10,000	10,000	KSA 12-110d
Road and Bridge Fund	Special Highway Improv Fund	178,514	-	-	KSA 68-590
Vehicle Operating Fund	General Fund	3,075	-	-	KSA 8-145
Employee Benefits Fund	Insurance Funding Fund	300,000	-	-	Commission
	Total	791589	10000	10000	
	Adjustments*				
	Adjusted Totals	791589	10000	10000	

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

State of Kansas
County

Barber 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 noted.											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None Noted.											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None Noted.											
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
Public Building Commission	6/10/2021	75	2-3%	4,340,000	1,875,000	828,150	819,900
Caterpillar Grader Lease 001-7001853	1/14/2021	84	2.900%	242,324	163,383	25,878	25,878
Caterpillar Grader Lease 001-7000713	12/4/2020	84	2.899%	264,524	173,591	29,428	29,428
Pickup Lease	2/25/2022	36	3.216%	40,960	7,102	7,216	0
Special Service Vehicle	2/21/2023	48	6.478%	51,914	33,979	14,940	14,940
Body Cameras	4/15/2023	60	6.074%	71,467	58,808	17,000	17,000
Sheriff Vehicles Lease	11/6/2024	36	4.642%	164,526	164,526	60,010	60,010
				Totals	**2,476,389**	**982,622**	**967,156**

***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	2,035,407	2,932,438	1,641,540
Receipts:			
Ad Valorem Tax	2,312,552	1,782,700	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	24,316	0	0
Motor Vehicle Tax	88,686	111,274	98,285
Recreational Vehicle Tax	1,630	1,806	1,788
16/20M Vehicle Tax	21,508	21,550	16,839
Commercial Vehicle Tax	6,152	7,591	6,805
Watercraft Tax	0	925	881
Gross Earnings (Intangible) Tax	0	0	0
Mineral Production Tax	75,334	20,000	20,000
Local Retail Sales Tax	660,727	410,000	500,000
Officers' Fees	66,464	35,000	35,000
Windfarm Lincense Fees	585,727	500,000	500,000
Motor Vehicle Registration Fees	2,474	500	500
Interest on Investments	825,954	30,000	30,000
Interest and Charges on Late Tax Payments	53,086	30,000	30,000
Reimbursements	63,165	12,000	12,000
State Aid	15,887	0	0
Rent	7,000	0	0
Transfer In	3,075	0	0
Taxes - Alcohol	3,122	0	0
Neighborhood Revitalization Rebate	-15,693	-16,577	-9,795
Miscellaneous	4,577	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,805,743**	**2,946,769**	**1,242,303**
Resources Available:	**6,841,150**	**5,879,207**	**2,883,843**

Barber County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,841,150	5,879,207	2,883,843
Expenditures:			
County Commission	70,220	101,400	110,500
County Clerk	109,181	136,968	147,800
County Treasurer	129,179	136,727	173,707
County Attorney	112,974	135,200	146,000
Register of Deeds	142,363	166,850	179,740
Sheriff	737,388	843,169	915,000
Emergency Management	35,518	61,360	69,121
Courthouse General	485,731	767,722	784,042
Unified Court	67,464	85,000	85,000
Custodian	105,970	119,626	120,200
Election	82,077	96,512	104,450
Information Technology	90,981	122,720	139,000
Communications Center	243,787	290,160	356,500
Environmental Services	12,197	14,231	14,000
County Counselor	51,600	52,600	52,600
Human Resources	125,550	129,272	145,500
Conservation District	30,000	30,000	30,000
Fair Premiums	42,000	43,500	43,500
Economic Development	70,000	76,500	76,500
PBC Lease Payment	820,500	828,150	819,900
Transfers	333,000	0	0
Noxious Weed	11,032	0	0
	0	0	0
Subtotal	3,908,712	4,237,667	4,513,060
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,908,712**	**4,237,667**	**4,513,060**
Unencumbered Cash Balance Dec 31	2,932,438	1,641,540	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,197,762	4,255,917	4,513,060
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,513,060
		Tax Required	1,629,217
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,629,217

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber County

2026

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 Commission			
Salaries	62,392	66,900	70,500
Contractual	0	30,000	10,000
Commodities	7,828	4,500	30,000
Capital Outlay	0	0	0
Total	70,220	101,400	110,500
County Clerk			
Salaries	100,984	110,268	121,900
Contractual	170	0	0
Commodities	8,027	26,700	25,900
Capital Outlay	0	0	0
Total	109,181	136,968	147,800
County Treasurer			
Salaries	104,570	110,727	147,107
Contractual	0	0	0
Commodities	24,609	26,000	26,600
Capital Outlay	0	0	0
Total	129,179	136,727	173,707
County Attorney			
Salaries	105,306	113,200	124,000
Contractual	301	5,000	5,000
Commodities	7,367	17,000	17,000
Capital Outlay	0	0	0
Total	112,974	135,200	146,000
Register of Deeds			
Salaries	134,792	139,850	157,740
Contractual	0	2,000	2,000
Commodities	7,571	25,000	20,000
Capital Outlay	0	0	0
Total	142,363	166,850	179,740
Sheriff			
Salaries	458,869	494,269	559,269
Commodities	234,029	260,900	263,521
Contractual	2,400	0	2,450
Capital Outlay	0	15,000	15,300
Jail Upkeep	42,090	73,000	74,460
Total	737,388	843,169	915,000
Emergency Management			
Salaries	30,154	33,860	41,621
Contractual	0	5,000	5,000
Commodities	5,364	15,000	15,000
Capital Outlay	0	7,500	7,500
Total	35,518	61,360	69,121
Courthouse General			
Salaries	3,979	29,042	29,042
Contractual	87,967	200,000	200,000
Commodities	382,112	370,000	370,000
Capital Outlay	0	100,000	100,000
Postage	11,673	40,000	40,000
Appropriation	0	28,680	45,000
Total	485,731	767,722	784,042
Total - Page 6b	**1,822,554**	**2,349,396**	**2,525,910**

Barber County

2026

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:			
Unified Court			
Contractual	37,276	75,000	75,000
Commodities	30,188	10,000	10,000
Total	67,464	85,000	85,000
Custodian			
Salaries	56,907	69,626	69,750
Contractual	2,977	0	0
Commodities	46,086	50,000	50,450
Total	105,970	119,626	120,200
Election			
Salaries	37,987	43,512	53,450
Commodities	44,090	53,000	51,000
Total	82,077	96,512	104,450
Information Technology			
Salaries	72,579	74,720	79,000
Contractual	18,402	3,000	5,000
Commodities	0	45,000	55,000
Total	90,981	122,720	139,000
Communications Center			
Salaries	234,321	258,160	324,500
Contractual	0	7,000	7,000
Commodities	9,466	25,000	25,000
Total	243,787	290,160	356,500
Environmental Services			
Salaries	12,197	12,731	12,500
Commodities	0	1,500	1,500
Total	12,197	14,231	14,000
County Counselor			
Contractual	51,000	51,000	51,000
Commodities	600	1,600	1,600
Total	51,600	52,600	52,600
Human Resources			
Salaries	103,025	109,272	110,500
Contractual	1,896	0	0
Commodities	20,629	20,000	35,000
Total	125,550	129,272	145,500
Total - Page 6c	**779,626**	**910,121**	**1,017,250**

Barber County 2026

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:			
Conservation District			
Appropriations	30,000	30,000	30,000
Total	30,000	30,000	30,000
Fair Premiums			
Appropriations	42,000	43,500	43,500
Total	42,000	43,500	43,500
Economic Development			
Appropriations	70,000	76,500	76,500
Total	70,000	76,500	76,500
PBC Lease Payment			
Lease Payments	820,500	828,150	819,900
Total	820,500	828,150	819,900
Transfers			
Transfers	333,000	0	0
Total	333,000	0	0
Noxious Weed			
Chemical	11,032	0	0
Total	11,032	0	0
Total - Page 6d	**1,306,532**	**978,150**	**969,900**
Total - Page 6b	1,822,554	2,349,396	2,525,910
Total - Page 6c	779,626	910,121	1,017,250
Total Detail Expenditures**	**3,908,712**	**4,237,667**	**4,517,112**

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

State of Kansas
County

Barber 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	148,568	148,278	151,093
Receipts:			
Ad Valorem Tax	1,778,238	1,972,762	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	24,238	0	0
Motor Vehicle Tax	97,054	85,576	108,764
Recreational Vehicle Tax	1,784	1,389	1,979
16/20M Vehicle Tax	19,272	16,574	18,635
Commercial Vehicle Tax	6,732	5,838	7,531
Watercraft Tax	0	710	975
Special City & County Highway	263,296	288,311	288,311
Reimbursements	76,387	0	0
Neighborhood Revitalization Rebate	-17,291	-18,345	-11,206
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,249,710**	**2,352,815**	**414,989**
Resources Available:	**2,398,278**	**2,501,093**	**566,082**
Expenditures:			
Personal Services	503,054	705,000	785,000
Services and Supplies	1,568,432	1,395,000	1,395,000
Capital Outlay	0	250,000	250,000
Transfer Out	178,514	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,250,000**	**2,350,000**	**2,430,000**
Unencumbered Cash Balance Dec 31	148,278	151,093	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,250,000	2,350,000	2,430,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,430,000
		Tax Required	1,863,918
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,863,918

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber County

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	10,606	23,472	19,421
Receipts:			
Ad Valorem Tax	120,107	129,498	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,418		
Motor Vehicle Tax	5,168	5,778	7,140
Recreational Vehicle Tax	95	94	130
16/20 M Vehicle Tax	1,282	1,119	1,223
Commercial Vehicle Tax	359	394	494
Watercraft Tax	0	48	64
Sale of Chemicals	30,579	12,000	15,000
Other	0	0	10,000
Neighborhood Revitalization Rebate	-1,168	-1,204	-656
Miscellaneous	26	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**157,866**	**147,727**	**33,395**
Resources Available:	**168,472**	**171,199**	**52,816**
Expenditures:			
Personal Services	83,379	87,000	87,000
Services and Supplies	61,621	64,778	65,000
Other	0	0	10,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**145,000**	**151,778**	**162,000**
Unencumbered Cash Balance Dec 31	23,472	19,421	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	145,000	151,778	162,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,000
		Tax Required	109,184
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	109,184

Adopted Budget **Extension Council**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	145,843	159,457	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,735	0	0
Motor Vehicle Tax	6,991	7,016	8,791
Recreational Vehicle Tax	128	114	160
16/20 M Vehicle Tax	1,373	1,359	1,506
Commercial Vehicle Tax	485	479	609
Watercraft Tax	0	58	79
Other	0	0	8,000
Neighborhood Revitalization Rebate	-1,418	-1,483	-931
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**155,137**	**167,000**	**18,214**
Resources Available:	**155,137**	**167,000**	**18,214**
Expenditures:			
Appropriations	155,137	167,000	165,000
Other	0	0	8,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**155,137**	**167,000**	**173,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	167,000	175,000	173,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,000
		Tax Required	154,786
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	154,786

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

Barber County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	204,305	204,309	128,295
Receipts:			
Ad Valorem Tax	82,106	299,691	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,171	0	0
Motor Vehicle Tax	4,097	3,950	16,523
Recreational Vehicle Tax	75	64	301
16/20 M Vehicle Tax	773	765	2,831
Commercial Vehicle Tax	284	270	1,144
Watercraft Tax	0	33	148
Federal Aid	4,755	20,000	24,000
State Aid	0	5,000	12,000
Charges for Services	142,547	50,000	80,000
Grants	0	47,000	71,304
Reimbursements	57,655	0	0
Neighborhood Revitalization Rebate	-798	-2,787	-1,188
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**292,666**	**423,986**	**207,063**
Resources Available:	**496,970**	**628,295**	**335,358**
Expenditures:			
Personal Services	224,809	220,000	253,000
Services and Supplies	67,852	280,000	280,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**292,661**	**500,000**	**533,000**
Unencumbered Cash Balance Dec 31	204,309	128,295	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	350,000	500,000	533,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	533,000
		Tax Required	197,642
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	197,642

Adopted Budget

Ambulance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	270,535	264,244	135,793
Receipts:			
Ad Valorem Tax	163,010	430,454	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,709	0	0
Motor Vehicle Tax	14,146	7,850	23,732
Recreational Vehicle Tax	260	127	432
16/20 M Vehicle Tax	2,013	1,520	4,066
Commercial Vehicle Tax	981	536	1,643
Watercraft Tax	0	65	213
Charges for Services	97,779	40,000	40,000
Neighborhood Revitalization Rebate	-1,585	-4,003	-2,968
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**279,313**	**476,549**	**67,118**
Resources Available:	**549,848**	**740,793**	**202,911**
Expenditures:			
Personal Services	110,829	357,000	568,500
Services and Supplies	44,149	85,000	85,000
Contractual Services	626	8,000	8,000
Capital Outlay	0	25,000	25,000
Contract with Hospital	120,000	120,000	0
Transfer to Rescue-Special Equip. Fund	10,000	10,000	10,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**285,604**	**605,000**	**696,500**
Unencumbered Cash Balance Dec 31	264,244	135,793	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	363,000	605,000	696,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	696,500
		Tax Required	493,589
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	493,589

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	51,174	53,329	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	633	0	0
Motor Vehicle Tax	2,617	2,462	2,940
Recreational Vehicle Tax	48	40	54
16/20 M Vehicle Tax	438	477	504
Commercial Vehicle Tax	181	168	204
Watercraft Tax	0	20	26
Other Revenue	0	0	8,000
Neighborhood Revitalization Rebate	-498	-496	-322
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,593**	**56,000**	**11,406**
Resources Available:	**54,593**	**56,000**	**11,406**
Expenditures:			
Appropriations	54,593	56,000	57,000
Other	0	0	8,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,593**	**56,000**	**65,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	64,000	64,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	53,594
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	53,594

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	51,174	53,329	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	633		
Motor Vehicle Tax	2,616	2,462	2,940
Recreational Vehicle Tax	48	40	54
16/20 M Vehicle Tax	438	477	504
Commercial Vehicle Tax	182	168	204
Watercraft Tax	0	20	26
Other Revenue	0	0	8,000
Neighborhood Revitalization Rebate	-498	-496	-316
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,593**	**56,000**	**11,412**
Resources Available:	**54,593**	**56,000**	**11,412**
Expenditures:			
Appropriations	54,593	56,000	56,000
Other	0	0	8,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,593**	**56,000**	**64,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	64,000	64,000	64,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,000
		Tax Required	52,588
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	52,588

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

Barber County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	108,993	124,552	60,797
Receipts:			
Ad Valorem Tax	240,312	234,392	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,768	0	0
Motor Vehicle Tax	10,775	11,566	12,923
Recreational Vehicle Tax	198	188	235
16/20 M Vehicle Tax	1,946	2,240	2,214
Commercial Vehicle Tax	747	789	895
Watercraft Tax	0	96	116
Other Revenue	4,095	0	0
Neighborhood Revitalization Rebate	-2,336	-2,180	-1,504
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**258,505**	**247,091**	**14,879**
Resources Available:	**367,498**	**371,643**	**75,676**
Expenditures:			
Personal Services	169,996	226,846	235,872
Contractual	72,950	41,000	41,000
Commodities	0	43,000	49,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**242,946**	**310,846**	**325,872**
Unencumbered Cash Balance Dec 31	124,552	60,797	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	298,890	310,846	325,872
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	325,872
		Tax Required	250,196
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	250,196

Adopted Budget **Council on Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	91,448	105,320	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,139		
Motor Vehicle Tax	4,618	4,399	5,807
Recreational Vehicle Tax	85	71	106
16/20 M Vehicle Tax	945	852	995
Commercial Vehicle Tax	320	300	402
Watercraft Tax	0	37	52
Other	0	0	8,000
Neighborhood Revitalization Rebate	-889	-979	-681
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**97,666**	**110,000**	**14,681**
Resources Available:	**97,666**	**110,000**	**14,681**
Expenditures:			
Appropriations	97,666	110,000	120,000
Other	0	0	8,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**97,666**	**110,000**	**128,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	108,000	118,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
		Tax Required	113,319
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	113,319

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	960,696	798,617	248,217
Receipts:			
Ad Valorem Tax	1,580,663	1,571,049	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,844	0	0
Motor Vehicle Tax	91,184	76,072	86,617
Recreational Vehicle Tax	1,676	1,234	1,576
16/20 M Vehicle Tax	11,214	14,733	14,840
Commercial Vehicle Tax	6,325	5,190	5,997
Watercraft Tax	0	631	777
Reimbursements	35,675	10,000	10,000
Neighborhood Revitalization Rebate	-15,370	-14,609	-11,123
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,731,211**	**1,664,300**	**108,684**
Resources Available:	**2,691,907**	**2,462,917**	**356,901**
Expenditures:			
Social Security	203,105	280,000	280,000
Insurance	711,431	1,500,000	1,500,000
Worker's Compensation	99,847	93,500	93,500
Retirement	264,742	295,000	287,300
Unemployment Tax	4,113	29,700	29,700
Miscellaneous Disbursement	10,052	16,500	16,500
Transfer to Insurance Funding Fund	600,000	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,893,290**	**2,214,700**	**2,207,000**
Unencumbered Cash Balance Dec 31	798,617	248,217	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,114,700	2,214,700	2,207,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,207,000
		Tax Required	1,850,099
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,850,099

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,552	31,552	31,552
Receipts:			
Transfers In	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**31,552**	**31,552**	**31,552**
Expenditures:			
Capital Outlay	0	0	31,552
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**31,552**
Unencumbered Cash Balance Dec 31	31,552	31,552	0
2024/2025/2026 Budget Authority Amount:	31,552	31,552	31,552

Adopted Budget **Emergency 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	80,828	53,759	43,759
Receipts:			
Fees	64,856	70,000	70,000
Interest	185	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,041**	**70,000**	**70,000**
Resources Available:	**145,869**	**123,759**	**113,759**
Expenditures:			
Operations and Equipment	0	40,000	43,759
Capital Outlay	92,110	40,000	70,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**92,110**	**80,000**	**113,759**
Unencumbered Cash Balance Dec 31	53,759	43,759	0
2024/2025/2026 Budget Authority Amount:	198,468	140,828	113,759

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,966	23,438	27,114
Receipts:			
Alcohol Liquor Tax	5,972	5,176	5,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,972**	**5,176**	**5,200**
Resources Available:	**23,938**	**28,614**	**32,314**
Expenditures:			
Commodities	500	1,500	1,500
Appropriations	0	0	30,814
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**500**	**1,500**	**32,314**
Unencumbered Cash Balance Dec 31	23,438	27,114	0
2024/2025/2026 Budget Authority Amount:	23,445	26,642	32,314

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	688,773	694,321	539,821
Receipts:			
Charges for Services	367,037	261,500	272,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**367,037**	**261,500**	**272,000**
Resources Available:	**1,055,810**	**955,821**	**811,821**
Expenditures:			
Personal Services	101,569	110,000	120,000
Commodities	222,024	50,000	50,000
Employee Benefits	30,896	40,000	40,000
Capital Outlay	0	50,000	50,000
State Landfill Fees	7,000	8,000	9,000
New Monitoring Well	0	8,000	10,000
Contract Labor	0	50,000	30,000
Contingency	0	100,000	300,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**361,489**	**416,000**	**609,000**
Unencumbered Cash Balance Dec 31	694,321	539,821	202,821
2024/2025/2026 Budget Authority Amount:	605,000	616,000	609,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Park and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,100	5,821	8,409
Receipts:			
Alcohol Liquor Tax	3,121	2,588	2,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,121**	**2,588**	**2,600**
Resources Available:	**8,221**	**8,409**	**11,009**
Expenditures:			
Commodities	2,400	0	11,009
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,400**	**0**	**11,009**
Unencumbered Cash Balance Dec 31	5,821	8,409	0
2024/2025/2026 Budget Authority Amount:	18,182	10,858	11,009

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	11,773	25,272	40,272
Receipts:			
State Aid	12,357	15,000	15,000
Opioid Receipts	1,142	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,499**	**15,000**	**15,000**
Resources Available:	**25,272**	**40,272**	**55,272**
Expenditures:			
Appropriations	0	0	55,272
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**55,272**
Unencumbered Cash Balance Dec 31	25,272	40,272	0
2024/2025/2026 Budget Authority Amount:	70,815	111,773	55,272

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Ambulance Donation		(2) Fund Name: Capital Improvement		(3) Fund Name: Special Highway Improvement		(4) Fund Name: Rescue-Special Equipment		(5) Fund Name: Traffic Diversion		
Unencumbered Cash Balance Jan 1	465	Unencumbered Cash Balance Jan 1	2,586,891	Unencumbered Cash Balance Jan 1	193,108	Unencumbered Cash Balance Jan 1	125,518	Unencumbered Cash Balance Jan 1	23,653	2,929,635
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	200,000	State Aid	191,905	Transfers In	10,000	Fees	13,350	
				Transfers In	178,514					
Total Receipts	0	Total Receipts	200,000	Total Receipts	370,419	Total Receipts	10,000	Total Receipts	13,350	593,769
Resources Available	465	Resources Available:	2,786,891	Resources Available:	563,527	Resources Available:	135,518	Resources Available:	37,003	3,523,404
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	45,453	Capital Outlay	187,644			Commodities	8,105	
Total Expenditures	0	Total Expenditures	45,453	Total Expenditures	187,644	Total Expenditures	0	Total Expenditures	8,105	241,202
Cash Balance Dec 3	465	Cash Balance Dec 3	2,741,438	Cash Balance Dec 31	375,883	Cash Balance Dec 31	135,518	Cash Balance Dec 31	28,898	**3,282,202** **
										3,282,202 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber 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:		
Register of Deeds Technology Fee		EMS Special		Clerk's Technology		Equipment Reserve		Treasurer's Technology		
Unencumbered Cash Balance Jan 1	114,486	Unencumbered Cash Balance Jan 1	546	Unencumbered Cash Balance Jan 1	23,108	Unencumbered Cash Balance Jan 1	1,563,210	Unencumbered Cash Balance Jan 1	23,186	Total 1,724,536
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	9,242	State Aid	2,300	Fees	2,311	Transfers In	100,000	Fees	2,310	
						Federal Aid	6,610			
						Reimbursements	2,000			
Total Receipts	9,242	Total Receipts	2,300	Total Receipts	2,311	Total Receipts	108,610	Total Receipts	2,310	124,773
Resources Available:	123,728	Resources Available:	2,846	Resources Available:	25,419	Resources Available:	1,671,820	Resources Available:	25,496	1,849,309
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Capital Outlay	44,696			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,696	Total Expenditures	0	44,696
Cash Balance Dec 31	123,728	Cash Balance Dec 31	2,846	Cash Balance Dec 31	25,419	Cash Balance Dec 31	1,627,124	Cash Balance Dec 31	25,496	**1,804,613** **
										1,804,613 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber 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:		
Barber County Public Assist		ARPA		Oil and Gas Depletion		Vehicle Operating		Prosecuting Attorney Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,665	Cash Balance Jan 1	292,626	Cash Balance Jan 1	3,005,368	Cash Balance Jan 1	0	Cash Balance Jan 1	2,142	3,309,801
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	2,864					Fees	42,644	Fees	642	
Total Receipts	2,864	Total Receipts	0	Total Receipts	0	Total Receipts	42,644	Total Receipts	642	46,150
Resources Available:	12,529	Resources Available:	292,626	Resources Available:	3,005,368	Resources Available:	42,644	Resources Available:	2,784	3,355,951
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	127	Grant Expenditures	292,626			Personal Services	38,822	Commodities	319	
						Transfer to General Fu	3,075			
						Commodities	747			
Total Expenditures	127	Total Expenditures	292,626	Total Expenditures	0	Total Expenditures	42,644	Total Expenditures	319	335,716
Cash Balance Dec 31	12,402	Cash Balance Dec 31	0	Cash Balance Dec 31	3,005,368	Cash Balance Dec 31	0	Cash Balance Dec 31	2,465	**3,020,235** **
										3,020,235 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Barber 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:		
Insurance Funding		Sheriff Grant		ROZ Grant		Public Health Grant				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	237,842	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		237,842
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	300,000	Federal Aid	323,000	State Aid	10,000	Federal Aid	166,379			
						State Aid	13,791			
						Grants	23,825			
Total Receipts	300,000	Total Receipts	323,000	Total Receipts	10,000	Total Receipts	203,995	Total Receipts	0	836,995
Resources Available:	537,842	Resources Available:	323,000	Resources Available:	10,000	Resources Available:	203,995	Resources Available:	0	1,074,837
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Insurance	128,527	Grant Expenditures	298,471			Grant Expenditures	207,939			
Total Expenditures	128,527	Total Expenditures	298,471	Total Expenditures	0	Total Expenditures	207,939	Total Expenditures	0	634,937
Cash Balance Dec 31	409,315	Cash Balance Dec 31	24,529	Cash Balance Dec 31	10,000	Cash Balance Dec 31	-3,944	Cash Balance Dec 31	0	**439,900** **
							See Tab B			**439,900** **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Barber County
Special District Name: Fire District #1 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	81,233	94,962	62,725
Ad Valorem Tax	214,054	212,193	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,983	0	0
Motor Vehicle Tax	4,988	4,443	5,043
Recreational Vehicle Tax	70	64	70
16/20M Vehicle Tax	2,872	2,162	2,195
Commercial Vehicle Tax	376	324	397
Watercraft Tax	0	0	46
Neighborhood Revitalization Rebate	(1,249)	(1,423)	(625)
Interest on Idle Funds	0	0	0
Total Receipts	**223,094**	**217,763**	**7,126**
Resources Available:	**304,327**	**312,725**	**69,851**
Expenditures:			
Personal Services	38,724	40,000	47,500
Commodities	95,641	164,316	174,000
Contractual Services	0	45,684	36,000
Transfer to Special Equipment Fund	75,000	0	0
Cash Reserve (2026 column)	0	0	0
Total Expenditures	**209,365**	**250,000**	**257,500**
Unencumbered Cash Balance, Dec 31	94,962	62,725	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	257,500
		Tax Required	187,649
	Delinquency Computation % Rate	0.000%	0
		Amount of 2025 Ad Valorem Tax	187,649

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	212,193	5,043	70	2,195	397	46
Total	212,193	5,043	70	2,195	397	46

County Treas MVT Estimate	5,043				
County Treas RVT Estimate		70			
County Treas 16/20M Estimate			2,195		
County Treas Commercial Vehicle Tax Estimate				397	
County Treas Watercraft Tax Estimate					46

MVT Factor	0.02377				
RVT Factor		0.00033			
16/20M Factor			0.01034		
Commercial Vehicle Factor				0.00187	
Watercraft Factor					0.00022

Barber County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment Fund		Disaster Donation Fund								
Unencumbered Cash Balance Jan 1	356,488	Unencumbered Cash Balance Jan 1	25,589	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 382,077
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	75,000	Donations	1,750							
Total Receipts	75,000	Total Receipts	1,750	Total Receipts	0	Total Receipts	0	Total Receipts	0	76,750
Resources Available:	431,488	Resources Available:	27,339	Resources Available:	0	Resources Available:	0	Resources Available:	0	458,827
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	213,728									
Total Expenditures	213,728	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	213,728
Cash Balance Dec 31	217,760	Cash Balance Dec 31	27,339	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	245,099 **
										245,099 **

** Note: These two block figures should agree.

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

State of Kansas
County

Barber County

2026

NOTICE OF BUDGET HEARING

The governing body of
Barber County
will meet on August 25, 2025 at 10:00 am at Barber County Courthouse - Commissioner's Room 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 Barber County Courthouse - County 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	3,908,712	22.276	4,237,667	18.911	4,513,060	1,629,217	13.992
Road & Bridge	2,250,000	17.132	2,350,000	20.928	2,430,000	1,863,918	16.008
Noxious Weed	145,000	1.157	151,778	1.373	162,000	109,184	0.938
Extension Council	155,137	1.405	167,000	1.691	173,000	154,786	1.329
Public Health	292,661	0.791	500,000	3.179	533,000	197,642	1.697
Ambulance	285,604	1.571	605,000	4.567	696,500	493,589	4.239
Intellectual Disability	54,593	0.493	56,000	0.565	65,000	53,594	0.460
Mental Health	54,593	0.493	56,000	0.565	64,000	52,588	0.452
Appraiser	242,946	2.315	310,846	2.487	325,872	250,196	2.149
Council on Aging	97,666	0.881	110,000	1.117	128,000	113,319	0.973
Employee Benefit	1,893,290	15.229	2,214,700	16.666	2,207,000	1,850,099	15.889
Noxious Weed Capital Outlay					31,552		
Emergency 911	92,110		80,000		113,759		
Special Alcohol & Drug	500		1,500		32,314		
Solid Waste	361,489		416,000		609,000		
Park and Recreation	2,400				11,009		
Municipalities Fight Addiction					55,272		
Non-Budgeted Funds-A	241,202						
Non-Budgeted Funds-B	44,696						
Non-Budgeted Funds-C	335,716						
Non-Budgeted Funds-D	634,937						
Totals	11,093,252	63.743	11,256,491	72.049	12,150,338	6,768,132	58.126
						Revenue Neutral Rate **	*58.329*
Less: Transfers	791,589		10,000		10,000		
Net Expenditure	10,301,663		11,246,491		12,140,338		
Total Tax Levied	6,876,194		6,791,981		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	107,869,202		94,267,967		116,438,234		

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.	3,895,772	3,110,078	2,476,389
Total	3,895,772	3,110,078	2,476,389

*Tax rates are expressed in mills

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

Amy Sill
County Clerk

Barber 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	1,619,422	13.908	9,795
Road & Bridge	1,852,712	15.912	11,206
Noxious Weed	108,528	0.932	656
Extension Council	153,855	1.321	931
Public Health	196,454	1.687	1,188
Ambulance	490,621	4.214	2,968
Intellectual Disability	53,272	0.458	322
Mental Health	52,272	0.449	316
Appraiser	248,692	2.136	1,504
Council on Aging	112,638	0.967	681
Employee Benefit	1,838,976	15.794	11,123
0	0		0
0	0		0
TOTAL	6,727,442	57.777	40,690

2025 July 1 Valuation: 116,438,234

Valuation Factor: 116,438.234

Neighborhood Revitalization Subj to Rebate: 704,281

Neighborhood Revitalization factor: 704.281

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

assessed value

76,729,714

State of Kansas
nty Special District

Barber County

2026

NO RNR Hearing

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1 General	209,365	3.190	250,000	3.556	257,500	187,649	77,616,319	2.418	2.734
Non-budgeted Funds	213,728								

2.446

*Tax rates are expressed in mills

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

Amy Sill
Clerk

Page No. 22a

State of Kansas
County

2026

Barber County
Rural Fire District #1

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	187,024	2.410	625
0	0		0
TOTAL	187,024	2.410	625

2025 July 1 Valuation: 77,616,319

Valuation Factor: 77,616.319

Neighborhood Revitalization Subj to Rebate: 259,559

Neighborhood Revitalization factor: 259.559

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

PROOF OF PUBLICATION

STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states
that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper
Times a year and HAS
Prior to the first public

THAT said newspaper
matter at the post off

THAT said newspaper
BARBER County, Kansa
Fraternal publication a
County, Kansas and Th
Published on the follo
Newspaper:

1st Publication was ma

Augu

2nd Publication was m

3rd Publication was ma

Publication Fee $

(SIGN)

SUBSCRIBED and sworn

Augu

(Notary Public)

My commission expires: _August 28, 2025

RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, August 4, 2025

Barber County

NOTICE OF BUDGET HEARING

The governing body of
Barber County
will meet on August 25, 2025 at 10:00 am at Barber County Courthouse - Commissioner's Room 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 Barber County Courthouse - County 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	3,906,712	22.276	4,237,667	18.611	4,513,060	1,629,217	13.952
Road & Bridge	2,250,000	17.132	2,350,000	20.928	2,430,000	1,663,816	16.006
Noxious Weed	146,000	1.167	167,000	1.375	162,000	109,154	0.934
Extension Council	155,137	1.405	187,778	1.691	175,000	154,756	1.329
Public Health	282,651	0.791	300,000	3.179	533,000	197,642	1.697
Ambulance	285,604	1.671	605,000	4.867	666,500	493,556	4.239
Intellectual Disability	54,553	0.493	58,000	0.595	65,000	53,604	0.460
Mental Health	54,553	0.493	58,000	0.568	64,000	52,589	0.452
Appraisal	242,946	2.316	310,848	2.487	325,672	250,196	2.149
Council on Aging	97,668	0.881	110,000	1.117	128,000	113,319	0.973
Employee Benefit	1,893,290	15.229	2,214,700	16.666	2,207,000	1,650,089	15.669
					31,552		
					113,759		
Noxious Weed Capital Outlay	92,110		90,000		32,314		
Emergency 911	500		1,500		609,000		
Special Alcohol & Drug	351,469		416,000		11,009		
Solid Waste	2,400				66,272		
Park and Recreation							
Municipalities Fight Addiction							
Non-Budgeted Funds-A	241,203						
Non-Budgeted Funds-B	44,696						
Non-Budgeted Funds-C	336,110						
Non-Budgeted Funds-D	634,837						
Totals	11,099,267	63.743	11,250,491	72.049	12,150,338	6,765,132	58.125
						Revenue Neutral Rate*	58.329
Less: Transfers	791,588		10,000		10,000		
Net Expenditure	10,301,603		11,240,491		12,140,338		
Total Tax Levied	6,673,104		6,761,981		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	107,669,202		94,267,987		116,436,234		

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.	3,695,772	3,110,078	2,476,369
Total	3,695,772	3,110,078	2,476,369

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

Amy Sill
County Clerk

Page No. 22

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Special District Funds	209,355	3.190	260,000	3.556	257,500	187,849	77,616,319	2.419	2.734
Fire District #1 General	213,728								
Non-budgeted Funds									

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

Amy Sill
Clerk

Page No. 22a