Kearny County 2026

CERTIFICATE

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
Kearny County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	5,008,009	2,315,878	27.651
Road & Bridge	68-5,101	7	2,052,085	1,607,523	19.194
Solid Waste	19-4501	8	346,500	243,693	2.910
County Health	65-204	8	184,665	138,350	1.652
Noxious Weed	2-1318	9	198,310	161,740	1.932
Emergency Services	65-6113	9	1,574,200	1,235,979	14.758
Library	12-1220	10			
Appraiser Cost	19-436	10	216,505	199,456	2.382
Employee Benefits	12-16,102	11	3,360,000	2,898,502	34.608
Special Alcohol and Drug		12	6,808		
E911		12	191,542		
Opioid Settlement		13	17,056		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Non-Budgeted Funds-E		18			
Non-Budgeted Funds-F		19			
Totals		xxxxx	13,155,680	8,801,121	105.087
Budget Hearing Notice		20			
Neighborhood Revitalization		21			

County Clerk's Use Only
83,753,966
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	120.530
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: Sept 15 2025 .

County Clerk

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,778,401	286,364	4,354	4,812	17,804	0
Debt Service						
Road & Bridge	1,388,280	105,217	1,600	1,768	6,542	0
Solid Waste	336,528	25,505	388	429	1,586	0
County Health	123,072	9,328	142	157	580	0
Noxious Weed	179,569	13,609	207	229	846	0
Emergency Services	1,112,827	84,341	1,282	1,418	5,244	0
Library	277,532	21,034	320	354	1,308	0
Appraiser Cost	195,826	14,842	226	249	923	0
Employee Benefits	2,612,141	197,974	3,010	3,328	12,309	0
TOTAL	10,004,176	758,214	11,529	12,744	47,142	0

County Treas Motor Vehicle Estimate 758,214

County Treas Recreational Vehicle Estimate 11,529

County Treas 16/20M Vehicle Estimate 12,744

County Treas Commercial Vehicle Tax Estimate 47,142

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07579

Recreational Vehicle Factor 0.00115

16/20M Vehicle Factor 0.00127

Commercial Vehicle Factor 0.00471

Watercraft Factor 0.00000

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
Special Motor Vehicle	General	11,087	15,000	15,000	8-145
Road & Bridge	Highway Improvement	269,513			68-590
Road & Bridge	Special Machinery	300,000			68-141g
Emergency Services	Sp. Emergency Services	289,000			12-110d
	Total	869600	15000	15000	
	Adjustments*		15,000	15,000	
	Adjusted Totals	869600	0	0	

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

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
Landfill Land	5/3/2021	60	0.00	180,000	72,000	36,000	36,000
Building Improvement	2/14/2022	120	2.80	2,400,000	1,859,185	276,555	276,555
				Totals	**1,931,185**	**312,555**	**312,555**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,341,481	1,947,805	1,701,415
Receipts:			
Ad Valorem Tax	4,255,535	3,740,617	xxxxxxxxxxxxxxxx
Delinquent Tax	40,619	21,510	18,892
Motor Vehicle Tax	277,396	232,506	286,364
Recreational Vehicle Tax		3,470	4,354
16/20M Vehicle Tax	8,384	6,774	4,812
Commercial Vehicle Tax		13,571	17,804
Watercraft Tax	999	620	0
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	51,633	50,000	40,000
Grants	160		
Licenses, Fees and Permits:			
County Officers Fees	83,144	60,000	60,000
Other Fees	12,200	10,000	10,000
Operating transfers in:			
Transfer from Motor Vehicle	11,087	15,000	10,000
Interest on Delinquent Taxes	61,608	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	728,065	750,000	600,000
Neighborhood Revitalization Rebate	-29,618	-29,461	-14,057
Miscellaneous	64,798	20,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,566,010**	**4,914,607**	**1,058,169**
Resources Available:	**6,907,491**	**6,862,412**	**2,759,584**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,907,491	6,862,412	2,759,584
Expenditures:			
County Commissioners	66,888	67,254	67,254
County Clerk	110,596	126,210	139,010
County Treasurer	155,632	177,285	111,710
Register of Deeds	77,574	121,020	132,170
County Attorney	132,779	141,115	142,860
Custodian	55,997	64,200	70,450
Zoning	26,748	0	5,000
Unified Courts	56,407	62,000	72,000
Courthouse General	1,142,621	1,275,150	1,277,150
Airport	123,956	131,300	130,800
Election	42,789	22,650	44,850
Senior Center	141,559	162,260	190,490
County Counselor	58,461	76,230	82,950
Community Development	57,317	80,700	83,690
Conservation District	65,000	65,000	65,000
WKCFR	0	2,000	0
Sheriff	1,561,685	1,733,323	1,925,455
Mental Health	10,000	10,000	5,000
SDSI / RCDC	15,000	15,000	10,000
Beymer Water Rec & Park	34,039	33,200	38,100
Deerfield Comm. Center	37,719	54,100	46,820
Deerfield Parks & Rec.	5,000	5,000	0
Lakin Saddle Club	10,000	10,000	0
Memorial Building	65,000	65,000	56,250
Free Fair	129,900	130,000	100,000
Historical Society	153,409	154,000	100,000
Extension Council	165,000	135,000	100,000
High Plains Retire. Village	500,000	250,000	0
WKCAC	10,000	10,000	10,000
CASA	1,000	1,000	1,000
City on a Hill	0	1,000	0
Gun Club	3,000	5,000	0
Reimbursements	-55,390	-25,000	0
Subtotal	4,959,686	5,160,997	5,008,009
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,959,686**	**5,160,997**	**5,008,009**
Unencumbered Cash Balance Dec 31	1,947,805	1,701,415	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,545,372	5,308,407	5,008,009
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,008,009
		Tax Required	2,248,425
	Delinquent Comp Rate:	3.0%	67,453
		Amount of 2025 Ad Valorem Tax	2,315,878

CPA Summary
No assurance is provided.

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			
Personal Services	65,129	65,329	65,329
Contractual	1,094	1,675	1,675
Commodities	665	250	250
Capital Outlay			
Total	66,888	67,254	67,254
County Clerk			
Personal Services	107,316	121,160	135,160
Contractual	2,143	3,950	2,750
Commodities	1,137	1,100	1,100
Capital Outlay			
Total	110,596	126,210	139,010
County Treasurer			
Personal Services	149,871	169,170	105,610
Contractual	3,912	3,515	1,500
Commodities	1,849	4,600	4,600
Capital Outlay			
Total	155,632	177,285	111,710
Register of Deeds			
Personal Services	71,725	107,790	121,040
Contractual	3,160	6,130	4,530
Commodities	2,528	5,000	4,500
Capital Outlay	161	2,100	2,100
Total	77,574	121,020	132,170
County Attorney			
Personal Services	124,279	125,515	129,260
Contractual	6,806	14,200	12,200
Commodities	1,694	900	900
Capital Outlay		500	500
Total	132,779	141,115	142,860
Custodian			
Personal Services	31,228	32,000	35,000
Contractual	19,052	22,500	25,500
Commodities	5,717	8,700	8,950
Capital Outlay		1,000	1,000
Total	55,997	64,200	70,450
Zoning			
Personal Services	21,420		2,500
Contractual	4,407		2,500
Commodities	921		
Capital Outlay			
Total	26,748	0	5,000
Unified Courts			
Contractual	49,041	50,000	60,000
Commodities	577	2,000	2,000
Capital Outlay	6,789	10,000	10,000
Total	56,407	62,000	72,000
Total - Page 6b	**682,621**	**759,084**	**740,454**

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			
Personal Services	3,600	1,000	1,000
Contractual	656,805	650,650	666,450
Commodities	44,023	48,500	47,700
Capital Outlay	438,193	575,000	562,000
Total	1,142,621	1,275,150	1,277,150
Airport			
Personal Services	20,096	48,500	48,500
Contractual	62,122	30,100	32,500
Commodities	41,490	23,700	20,800
Capital Outlay	248	29,000	29,000
Total	123,956	131,300	130,800
Election			
Personal Services	20,113	9,500	22,000
Contractual	23,639	11,150	20,850
Commodities	(963)	2,000	2,000
Capital Outlay			
Total	42,789	22,650	44,850
Senior Center			
Personal Services	94,761	110,400	136,730
Contractual	7,674	15,260	14,260
Commodities	39,124	36,600	39,500
Capital Outlay			
Total	141,559	162,260	190,490
County Counselor			
Personal Services	57,776	73,280	80,600
Contractual	685	1,450	850
Commodities		1,000	1,000
Capital Outlay		500	500
Total	58,461	76,230	82,950
Community Development			
Personal Services	43,231	55,910	62,000
Contractual	13,063	23,590	20,490
Commodities	1,023	700	700
Capital Outlay		500	500
Total	57,317	80,700	83,690
Conservation District			
Appropriation	65,000	65,000	65,000
Total	65,000	65,000	65,000
WKCFR			
Appropriation		2,000	
Total	0	2,000	0
Total - Page 6c	**1,631,703**	**1,815,290**	**1,874,930**

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:			
Sheriff			
Personal Services	1,184,137	1,236,973	1,416,905
Contractual	189,396	218,375	231,175
Commodities	85,533	78,775	70,875
Capital Outlay	102,619	199,200	206,500
Total	1,561,685	1,733,323	1,925,455
Mental Health			
Appropriation - Compass	10,000	10,000	5,000
Total	10,000	10,000	5,000
SDSI / RCDC			
Appropriation - SDSI	10,000	10,000	5,000
Appropriation - RCDC	5,000	5,000	5,000
Total	15,000	15,000	10,000
Beymer Water Rec & Park			
Personal Services	12,493	13,100	14,100
Contractual	9,718	17,550	19,750
Commodities	11,828	2,550	4,250
Capital Outlay			
Total	34,039	33,200	38,100
Deerfield Comm. Center			
Personal Services	15,860	20,000	16,000
Contractual	14,162	24,050	20,770
Commodities	2,642	5,050	5,050
Capital Outlay	5,055	5,000	5,000
Total	37,719	54,100	46,820
Deerfield Parks & Rec.			
Appropriation - Recreation	5,000	5,000	0
Total	5,000	5,000	0
Lakin Saddle Club			
Appropriation	10,000	10,000	0
Total	10,000	10,000	0
Memorial Building			
Appropriation	65,000	65,000	56,250
Total	65,000	65,000	56,250
Total - Page 6d	**1,738,443**	**1,925,623**	**2,081,625**

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:			
Free Fair			
Appropriation	129,900	130,000	100,000
Total	129,900	130,000	100,000
Historical Society			
Appropriation	153,409	154,000	100,000
Total	153,409	154,000	100,000
Extension Council			
Appropriation	165,000	135,000	100,000
Total	165,000	135,000	100,000
High Plains Retire. Village			
Appropriation	500,000	250,000	0
Total	500,000	250,000	0
WKCAC			
Appropriation	10,000	10,000	10,000
Total	10,000	10,000	10,000
CASA			
Appropriation	1,000	1,000	1,000
Total	1,000	1,000	1,000
City on a Hill			
Appropriation		1,000	0
Total	0	1,000	0
Gun Club			
Appropriation	3,000	5,000	0
Total	3,000	5,000	0
Operating Transfers			
Capital Improvement			
Capital Equipment			
Total	0	0	0
Total - Page6e	**962,309**	**686,000**	**311,000**

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:			
Reimbursements			
Reimbursements	(55,390)	(25,000)	
Total	(55,390)	(25,000)	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	(55,390)	(25,000)	0
Total - Page 6b	682,621	759,084	740,454
Total - Page 6c	1,631,703	1,815,290	1,874,930
Total - Page 6d	1,738,443	1,925,623	2,081,625
Total - Page 6e	962,309	686,000	311,000
Total Detail Expenditures**	**4,959,686**	**5,160,997**	**5,008,009**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,711	160,836	24,305
Receipts:			
Ad Valorem Tax	1,401,295	1,374,397	xxxxxxxxxxxxxxxx
Delinquent Tax	12,022	7,083	6,941
Motor Vehicle Tax	87,132	76,558	105,217
Recreational Vehicle Tax		1,142	1,600
16/20M Vehicle Tax	2,776	2,230	1,768
Commercial Vehicle Tax		4,468	6,542
Watercraft Tax	310	204	0
Special City & County Highway	314,351	310,767	310,767
County Equalization	44,897	44,000	44,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9,753	-10,825	-9,757
Miscellaneous	210		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,853,240**	**1,810,024**	**467,078**
Resources Available:	**1,982,951**	**1,970,860**	**491,383**

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,982,951	1,970,860	491,383
Expenditures from detail page:			
Maintenance	1,105,434	1,724,155	1,809,155
Construction	13,353	88,100	88,100
Administration	133,815	134,300	154,830
Transfers	569,513	0	0
Reimbursements	0	0	0
	0	0	0
Subtotal	1,822,115	1,946,555	2,052,085
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,822,115**	**1,946,555**	**2,052,085**
Unencumbered Cash Balance Dec 31	160,836	24,305	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,822,115	1,946,555	2,052,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,052,085
		Tax Required	1,560,702
	Delinquent Comp Rate:	3.0%	46,821
		Amount of 2025 Ad Valorem Tax	1,607,523

CPA Summary
No assurance is provided.

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Maintenance			
Salaries	469,101	579,000	667,500
Contractual	25,385	47,945	47,945
Commodities	459,644	811,210	807,710
Capital Outlay	151,304	286,000	286,000
Total	1,105,434	1,724,155	1,809,155
Construction			
Salaries	3,488	70,000	70,000
Contractual	275	350	350
Commodities		5,750	5,750
Capital Outlay	9,590	12,000	12,000
Total	13,353	88,100	88,100
Administration			
Salaries	131,015	131,500	152,030
Contractual			
Commodities			
Capital Outlay	2,800	2,800	2,800
Total	133,815	134,300	154,830
Transfers			
Highway Improvement	269,513		
Special Machinery	300,000		
Total	569,513	0	0
Reimbursements			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,822,115	1,946,555	2,052,085

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A 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	110,240	136,496	81,793
Receipts:			
Ad Valorem Tax	186,321	333,163	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,682	942	1,683
Motor Vehicle Tax	12,242	10,177	25,505
Recreational Vehicle Tax		152	388
16/20 M Vehicle Tax	373	296	429
Commercial Vehicle Tax		594	1,586
Watercraft Tax	43	27	0
Other Income	49,252		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,297	-2,624	-1,479
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**248,616**	**342,727**	**28,112**
Resources Available:	**358,856**	**479,223**	**109,905**
Expenditures:			
Personal Services	85,794	95,480	107,500
Contractual	63,222	102,250	52,300
Commodities	30,305	50,200	37,200
Capital Outlay	43,039	149,500	149,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**222,360**	**397,430**	**346,500**
Unencumbered Cash Balance Dec 31	136,496	81,793	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	249,470	397,430	346,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	346,500
		Tax Required	236,595
	Delinquent Comp Rate:	3.0%	7,098
		Amount of 2025 Ad Valorem Tax	243,693

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,782	52,745	28,363
Receipts:			
Ad Valorem Tax	27,054	121,841	xxxxxxxxxxxxxxxxx
Delinquent Tax	695	136	615
Motor Vehicle Tax	8,593	1,475	9,328
Recreational Vehicle Tax		22	142
16/20 M Vehicle Tax	318	43	157
Commercial Vehicle Tax		86	580
Watercraft Tax	28	4	0
State Grant	12,000	12,000	12,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-188	-960	-840
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,500**	**134,647**	**21,982**
Resources Available:	**183,282**	**187,392**	**50,345**
Expenditures:			
Personal Services	129,497	154,404	180,040
Contractual	944	1,800	1,800
Commodities	96	1,225	1,225
Capital Outlay		1,600	1,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**130,537**	**159,029**	**184,665**
Unencumbered Cash Balance Dec 31	52,745	28,363	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	154,999	159,029	184,665
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	184,665
		Tax Required	134,320
	Delinquent Comp Rate:	3.0%	4,030
		Amount of 2025 Ad Valorem Tax	138,350

CPA Summary
No assurance is provided

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	86,324	55,988	26,474
Receipts:			
Ad Valorem Tax	148,914	177,773	xxxxxxxxxxxxxxxx
Delinquent Tax	1,670	752	898
Motor Vehicle Tax	13,644	8,131	13,609
Recreational Vehicle Tax		121	207
16/20 M Vehicle Tax	509	237	229
Commercial Vehicle Tax		475	846
Watercraft Tax	45	22	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,036	-1,400	-982
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**163,746**	**186,111**	**14,807**
Resources Available:	**250,070**	**242,099**	**41,281**
Expenditures:			
Personal Services	31,601	37,600	32,285
Contractual	8,517	12,975	12,975
Commodities	157,684	162,050	150,550
Capital Outlay	1,417	3,000	2,500
Reimbursements	-5,137		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**194,082**	**215,625**	**198,310**
Unencumbered Cash Balance Dec 31	55,988	26,474	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	215,275	215,625	198,310
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,310
		Tax Required	157,029
	Delinquent Comp Rate:	3.0%	4,711
		Amount of 2025 Ad Valorem Tax	161,740

Adopted Budget

Emergency Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	415,179	444,610	208,873
Receipts:			
Ad Valorem Tax	1,153,017	1,101,699	xxxxxxxxxxxxxxxx
Delinquent Tax	8,838	5,828	5,564
Motor Vehicle Tax	51,151	62,993	84,341
Recreational Vehicle Tax		940	1,282
16/20 M Vehicle Tax	1,393	1,835	1,418
Commercial Vehicle Tax		3,677	5,244
Watercraft Tax	189	168	0
Charges for Services	114,886	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,025	-8,677	-7,502
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,321,449**	**1,243,463**	**165,347**
Resources Available:	**1,736,628**	**1,688,073**	**374,220**
Expenditures:			
Personal Services	595,726	669,200	774,200
Contractual	26,356	50,250	50,750
Commodities	87,343	152,250	141,750
Capital Outlay	293,593	607,500	607,500
Transfers	289,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,292,018**	**1,479,200**	**1,574,200**
Unencumbered Cash Balance Dec 31	444,610	208,873	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,442,800	1,479,200	1,574,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,574,200
		Tax Required	1,199,980
	Delinquent Comp Rate:	3.0%	35,999
		Amount of 2025 Ad Valorem Tax	1,235,979

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,518	9,184	7,142
Receipts:			
Ad Valorem Tax	236,177	274,757	xxxxxxxxxxxxxxxx
Delinquent Tax	2,621	1,194	1,388
Motor Vehicle Tax	20,825	12,902	21,034
Recreational Vehicle Tax		192	320
16/20 M Vehicle Tax	701	376	354
Commercial Vehicle Tax		753	1,308
Watercraft Tax	72	34	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,644	-2,164	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**258,752**	**288,044**	**24,404**
Resources Available:	**299,270**	**297,228**	**31,546**
Expenditures:			
Transfer to related municipal entity	290,086	290,086	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**290,086**	**290,086**	**0**
Unencumbered Cash Balance Dec 31	9,184	7,142	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	290,086	290,086	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,759	7,373	6,850
Receipts:			
Ad Valorem Tax	191,711	193,868	xxxxxxxxxxxxxxxx
Delinquent Tax	1,831		979
Motor Vehicle Tax	12,772	10,469	14,842
Recreational Vehicle Tax		156	226
16/20 M Vehicle Tax	459	305	249
Commercial Vehicle Tax		611	923
Watercraft Tax	43	28	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,334	-1,527	-1,211
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**205,482**	**203,910**	**16,008**
Resources Available:	**212,241**	**211,283**	**22,858**
Expenditures:			
Personal Services	80,260	77,330	88,520
Contractual	122,785	123,903	124,785
Commodities	1,428	1,200	1,200
Capital Outlay	395	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**204,868**	**204,433**	**216,505**
Unencumbered Cash Balance Dec 31	7,373	6,850	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	205,703	204,433	216,505
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,505
		Tax Required	193,647
	Delinquent Comp Rate:	3.0%	5,809
		Amount of 2025 Ad Valorem Tax	199,456

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	789,060	950,442	333,832
Receipts:			
Ad Valorem Tax	2,716,466	2,586,020	xxxxxxxxxxxxxxxxx
Delinquent Tax	24,250	13,730	13,061
Motor Vehicle Tax	157,587	148,412	197,974
Recreational Vehicle Tax		2,214	3,010
16/20 M Vehicle Tax	5,101	4,323	3,328
Commercial Vehicle Tax		8,662	12,309
Watercraft Tax	553	396	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18,906	-20,367	-17,594
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,885,051**	**2,743,390**	**212,088**
Resources Available:	**3,674,111**	**3,693,832**	**545,920**
Expenditures:			
Personal Services	2,723,669	3,360,000	3,360,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,723,669**	**3,360,000**	**3,360,000**
Unencumbered Cash Balance Dec 31	950,442	333,832	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,000,000	3,360,000	3,360,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,360,000
		Tax Required	2,814,080
	Delinquent Comp Rate:	3.0%	84,422
		Amount of 2025 Ad Valorem Tax	2,898,502

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,197	5,394	6,258
Receipts:			
Intergovernmental	1,197	864	550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,197**	**864**	**550**
Resources Available:	**5,394**	**6,258**	**6,808**
Expenditures:			
Commodities			6,808
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**6,808**
Unencumbered Cash Balance Dec 31	5,394	6,258	0
2024/2025/2026 Budget Authority Amount	0	6,014	6,808

Adopted Budget

E911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	150,060	161,542	126,542
Receipts:			
Licenses, Permits and Fees	65,094	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,094**	**65,000**	**65,000**
Resources Available:	**215,154**	**226,542**	**191,542**
Expenditures:			
Contractual Services	53,612	100,000	191,542
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,612**	**100,000**	**191,542**
Unencumbered Cash Balance Dec 31	161,542	126,542	0
2024/2025/2026 Budget Authority Amount	100,000	150,060	191,542

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,196	14,256	15,656
Receipts:			
State of Kansas	7,060	1,400	1,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,060**	**1,400**	**1,400**
Resources Available:	**14,256**	**15,656**	**17,056**
Expenditures:			
Commodities			17,056
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**17,056**
Unencumbered Cash Balance Dec 31	14,256	15,656	0
2024/2025/2026 Budget Authority Amoun	0	9,996	17,056

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 miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary
No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Capital Equipment		(2) Fund Name: Capital Improvement		(3) Fund Name: Airport Improvement		(4) Fund Name: Special Machinery		(5) Fund Name: Highway Improvement		
Unencumbered Cash Balance Jan 1	115,534	Unencumbered Cash Balance Jan 1	1,496,669	Unencumbered Cash Balance Jan 1	-616,964	Unencumbered Cash Balance Jan 1	1,062,545	Unencumbered Cash Balance Jan 1	3,344,113	Total 5,401,897
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	1,000	Other	313,483	Grants	422,171	Transfer / Road	300,000	Transfer / Road	269,513	
		Transfer / General								
		Grants	25,882							
Total Receipts	1,000	Total Receipts	339,365	Total Receipts	422,171	Total Receipts	300,000	Total Receipts	269,513	1,332,049
Resources Available:	116,534	Resources Available:	1,836,034	Resources Available:	-194,793	Resources Available:	1,362,545	Resources Available:	3,613,626	6,733,946
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	13,473	Capital Outlay	392,647	Contractual Services	5,000	Capital Outlay	217,640	Capital Outlay	276,605	
				Capital Outlay	124,330					
Total Expenditures	13,473	Total Expenditures	392,647	Total Expenditures	129,330	Total Expenditures	217,640	Total Expenditures	276,605	1,029,695
Cash Balance Dec 31	103,061	Cash Balance Dec 31	1,443,387	Cash Balance Dec 31	-324,123	Cash Balance Dec 31	1,144,905	Cash Balance Dec 31	3,337,021	**5,704,251** **
					See Tab B					**5,704,251** **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Special Welfare		(2) Fund Name: Health Title XIX		(3) Fund Name: Sunflower COVID-19		(4) Fund Name: Bio-Terrorism Grant		(5) Fund Name: Special Motor Vehicle		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,065	Cash Balance Jan 1	38,371	Cash Balance Jan 1	427	Cash Balance Jan 1	3,336	Cash Balance Jan 1	4,000	64,199
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	44	Grants	3,677			Grants	10,177	Fees	42,187	
Other	1,705	Immunizations	176,837					Other	599	
Total Receipts	1,749	Total Receipts	180,514	Total Receipts	0	Total Receipts	10,177	Total Receipts	42,786	235,226
Resources Available:	19,814	Resources Available:	218,885	Resources Available:	427	Resources Available:	13,513	Resources Available:	46,786	299,425
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,444	Contractual Services	149,374	Commodities	172	Commodities	2,247	Personal Services	23,872	
						Contractual Services	6,482	Commodities	1,505	
						Capital Outlay	569	Contractual Services	6,322	
								Transfer / General	11,087	
Total Expenditures	2,444	Total Expenditures	149,374	Total Expenditures	172	Total Expenditures	9,298	Total Expenditures	42,786	204,074
Cash Balance Dec 31	17,370	Cash Balance Dec 31	69,511	Cash Balance Dec 31	255	Cash Balance Dec 31	4,215	Cash Balance Dec 31	4,000	95,351 **
										95,351 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name: Register of Deeds Tech		(2) Fund Name: Treasurer Technology		(3) Fund Name: Clerk Technology		(4) Fund Name: PATF		(5) Fund Name: Legal Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	56,326	Cash Balance Jan 1	3,306	Cash Balance Jan 1	3,427	Cash Balance Jan 1	3,858	Cash Balance Jan 1	20,653	87,570
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	9,980	Fees	2,495	Fees	2,495	Fees	1,075	Other	14,533	
Total Receipts	9,980	Total Receipts	2,495	Total Receipts	2,495	Total Receipts	1,075	Total Receipts	14,533	30,578
Resources Available:	66,306	Resources Available:	5,801	Resources Available:	5,922	Resources Available:	4,933	Resources Available:	35,186	118,148
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	15,878	Contractual Services	606	Personal Services		Contractual Services	2,010	Other	16,714	
Total Expenditures	15,878	Total Expenditures	606	Total Expenditures	0	Total Expenditures	2,010	Total Expenditures	16,714	35,208
Cash Balance Dec 31	50,428	Cash Balance Dec 31	5,195	Cash Balance Dec 31	5,922	Cash Balance Dec 31	2,923	Cash Balance Dec 31	18,472	**82,940** **
										82,940 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name: Offender		(2) Fund Name: Conceal Carry		(3) Fund Name: Food Pantry Expansion		(4) Fund Name: Spec Emergency Services		(5) Fund Name: Asset Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,621	Cash Balance Jan 1	6,487	Cash Balance Jan 1	5,011	Cash Balance Jan 1	306,261	Cash Balance Jan 1	4,250	338,630
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,420	Fees	98			Transfer / Emerg. Serv.	289,000			
						Other				
Total Receipts	1,420	Total Receipts	98	Total Receipts	0	Total Receipts	289,000	Total Receipts	0	290,518
Resources Available:	18,041	Resources Available:	6,585	Resources Available:	5,011	Resources Available:	595,261	Resources Available:	4,250	629,148
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	367					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	367	Total Expenditures	0	Total Expenditures	0	367
Cash Balance Dec 31	18,041	Cash Balance Dec 31	6,585	Cash Balance Dec 31	4,644	Cash Balance Dec 31	595,261	Cash Balance Dec 31	4,250	**628,781** **
										628,781 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name: MVE		(2) Fund Name: Patterson Family Foundatio		(3) Fund Name: HEAL Grant		(4) Fund Name: ARPA		(5) Fund Name: WIC		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,938	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	31,728	Cash Balance Jan 1	1,875	46,541
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	6,640	Grants	72,376	Grants	23,790					
Total Receipts	6,640	Total Receipts	72,376	Total Receipts	23,790	Total Receipts	0	Total Receipts	0	102,806
Resources Available:	19,578	Resources Available:	72,376	Resources Available:	23,790	Resources Available:	31,728	Resources Available:	1,875	149,347
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	750					Personal Services	3,669			
						Contractual Services	24,939			
						Capital Outlay	3,120			
Total Expenditures	750	Total Expenditures	0	Total Expenditures	0	Total Expenditures	31,728	Total Expenditures	0	32,478
Cash Balance Dec 31	18,828	Cash Balance Dec 31	72,376	Cash Balance Dec 31	23,790	Cash Balance Dec 31	0	Cash Balance Dec 31	1,875	**116,869** **
										116,869 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
COVID ELC Expanding		State Grant 2.0		Workforce Dev. Grant						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,061	Cash Balance Jan 1	32	Cash Balance Jan 1	-7,800	Cash Balance Jan 1		Cash Balance Jan 1		-707
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants				Grants	6,125					
Total Receipts	0	Total Receipts	0	Total Receipts	6,125	Total Receipts	0	Total Receipts	0	6,125
Resources Available:	7,061	Resources Available:	32	Resources Available:	-1,675	Resources Available:	0	Resources Available:	0	5,418
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services				Personal Services	4,500					
Commodities	429			Contractual Services	7,070					
Total Expenditures	429	Total Expenditures	0	Total Expenditures	11,570	Total Expenditures	0	Total Expenditures	0	11,999
Cash Balance Dec 31	6,632	Cash Balance Dec 31	32	Cash Balance Dec 31	-13,245	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-6,581 **
					See Tab B					-6,581 **

**Note: These two block figures should agree.

CPA Summary

Kearny County 2026

NOTICE OF BUDGET HEARING

The governing body of
Kearny County
will meet on September 15, 2025 at 8:00 AM at Kearny County Courthouse, Lakin, Kansas 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 Kearny County Courthouse, Lakin, Kansas 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							
County Commissioners	66,888		67,254		67,254		
County Clerk	110,596		126,210		139,010		
County Treasurer	155,632		177,285		111,710		
Register of Deeds	77,574		121,020		132,170		
County Attorney	132,779		141,115		142,860		
Custodian	55,997		64,200		70,450		
Zoning	26,748		0		5,000		
Unified Courts	56,407		62,000		72,000		
Courthouse General	1,142,621		1,275,150		1,277,150		
Airport	123,956		131,300		130,800		
Election	42,789		22,650		44,850		
Senior Center	141,559		162,260		190,490		
County Counselor	58,461		76,230		82,950		
Community Development	57,317		80,700		83,690		
Conservation District	65,000		65,000		65,000		
WKCFR	0		2,000		0		
Sheriff	1,561,685		1,733,323		1,925,455		
Mental Health	10,000		10,000		5,000		
SDSI / RCDC	15,000		15,000		10,000		
Beymer Water Rec & Park	34,039		33,200		38,100		
Deerfield Comm. Center	37,719		54,100		46,820		
Deerfield Parks & Rec.	5,000		5,000		0		
Lakin Saddle Club	10,000		10,000		0		
Memorial Building	65,000		65,000		56,250		
Free Fair	129,900		130,000		100,000		
Historical Society	153,409		154,000		100,000		
Extension Council	165,000		135,000		100,000		
High Plains Retire. Village	500,000		250,000		0		
WKCAC	10,000		10,000		10,000		
CASA	1,000		1,000		1,000		
City on a Hill	0		1,000		0		
Gun Club	3,000		5,000		0		
Reimbursements	(55,390)		(25,000)		0		
Total General	4,959,686	37.891	5,160,997	42.148	5,008,009	2,315,878	27.901
Road & Bridge	1,822,115	12.477	1,946,555	15.487	2,052,085	1,607,523	19.367
Solid Waste	222,360	1.659	397,430	3.754	346,500	243,693	2.936
County Health	130,537	0.241	159,029	1.373	184,665	138,350	1.667
Noxious Weed	194,082	1.326	215,625	2.004	198,310	161,740	1.949
Emergency Services	1,292,018	10.266	1,479,200	12.414	1,574,200	1,235,979	14.891
Library	290,086	2.103	290,086	3.096			
Appraiser Cost	204,868	1.707	204,433	2.185	216,505	199,456	2.403
Employee Benefits	2,723,669	24.187	3,360,000	29.139	3,360,000	2,898,502	34.920
Special Alcohol and Drug					6,808		
E911	53,612		100,000		191,542		
Opioid Settlement					17,056		
Non-Budgeted Funds-A	1,029,695						
Non-Budgeted Funds-B	204,074						
Non-Budgeted Funds-C	35,208						
Non-Budgeted Funds-D	367						
Non-Budgeted Funds-E	32,478						
Non-Budgeted Funds-F	11,999						
Totals	13,206,854	91.857	13,313,355	111.600	13,155,680	8,801,121	106.034
						Revenue Neutral Rate **	*120.530*
Less: Transfers	869,600		0		0		
Net Expenditure	12,337,254		13,313,355		13,155,680		
Total Tax Levied	10,428,545		10,004,176		xxxxxxxxxxxxxxx		
Assessed Valuation	113,535,912		89,646,330		83,003,790		

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.	2,627,557	2,251,671	1,931,185
Total	2,627,557	2,251,671	1,931,185

*Tax rates are expressed in mills

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

Jana Jenkinson
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	2,301,399	27.726	14,057
Debt Service			0
Road & Bridge	1,597,473	19.246	9,757
Solid Waste	242,169	2.918	1,479
County Health	137,484	1.656	840
Noxious Weed	160,728	1.936	982
Emergency Services	1,228,252	14.798	7,502
Library			0
Appraiser Cost	198,209	2.388	1,211
Employee Benefits	2,880,381	34.702	17,594
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,746,095	105.370	53,422

2025 July 1 Valuation: 83,003,790

Valuation Factor: 83,003.790

Neighborhood Revitalization Subj to Rebate: 506,991

Neighborhood Revitalization factor: 506.991

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

PUBLIC NOTICE

(Published in The Lakin Independent, Lakin, Kansas on Wednesday, August 20, 2025.)

Kearny County 2026

NOTICE OF BUDGET HEARING

The governing body of
Kearny County
will meet on September 15, 2025 at 8:00 AM at Kearny County Courthouse, Lakin, Kansas 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 Kearny County Courthouse, Lakin, Kansas 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							
County Commissioners	66,888		67,254		67,254		
County Clerk	110,596		126,210		139,010		
County Treasurer	155,632		177,285		111,710		
Register of Deeds	77,574		121,020		132,170		
County Attorney	132,779		141,115		142,860		
Custodian	55,997		64,200		70,450		
Zoning	26,748		0		5,000		
Unified Courts	56,407		62,000		72,000		
Courthouse General	1,142,621		1,275,150		1,277,150		
Airport	123,956		131,300		130,800		
Election	42,789		22,650		44,850		
Senior Center	141,559		162,260		190,490		
County Counselor	58,461		76,230		82,950		
Community Development	57,317		80,700		83,690		
Conservation District	65,000		65,000		65,000		
WKCFR	0		2,000		0		
Sheriff	1,561,685		1,733,323		1,925,455		
Mental Health	10,000		10,000		5,000		
SDSI / RCDC	15,000		15,000		10,000		
Beymer Water Rec & Park	34,039		33,200		38,100		
Deerfield Comm. Center	37,719		54,100		46,820		
Deerfield Parks & Rec.	5,000		5,000		0		
Lakin Saddle Club	10,000		10,000		0		
Memorial Building	65,000		65,000		56,250		
Free Fair	129,900		130,000		100,000		
Historical Society	153,409		154,000		100,000		
Extension Council	165,000		135,000		100,000		
High Plains Retire. Village	500,000		250,000		0		
WKCAC	10,000		10,000		10,000		
CASA	1,000		1,000		1,000		
City on a Hill	0		1,000		0		
Gun Club	3,000		5,000		0		
Reimbursements	(55,390)		(25,000)		0		
Total General	4,959,686	37.891	5,160,997	42.148	5,008,009	2,315,878	27.901
Road & Bridge	1,822,115	12.477	1,946,555	15.487	2,052,085	1,607,523	19.367
Solid Waste	222,360	1.659	397,430	3.754	346,500	243,693	2.936
County Health	130,537	0.241	159,029	1.373	184,665	138,350	1.667
Noxious Weed	194,082	1.326	215,625	2.004	198,310	161,740	1.949
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Jana Jenkinson
County Clerk