Rawlins County

State of Kansas
County
2026

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
Rawlins 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	2,435,118	1,513,765	20.404
Bond & Interest	10-113	7			
Road & Bridge	68-5,101	8	1,479,842	951,780	12.830
Special Bridge	68-1135	9	557,465	37,076	.500
Noxious Weed	2-1318	9	56,780	35,022	.472
Public Health	65-204	10	277,700	134,459	1.813
Services for Elderly	12-1680	10	37,052	37,076	.500
Ambulance	19-262	11	606,020	491,919	6.631
County Building Fund	19-15,116	11	179,466	74,152	1.000
Home for Aged Maint.	19-2106	12	44,321	18,539	.250
Employee Benefits	12-16,102	12	1,339,500	1,191,409	16.061
Transportation	12-1680	13	65,150	24,659	.332
		13			
Special Alcohol & Drug		14	4,638		
Solid Waste		14	248,345		
Health Capital Outlay		15	46,000		
Ambulance Equipment		15	213,810		
Special Parks & Recreation		16	7,534		
Emergency 911		16	5,877		
Rawlins County 911		17	249,380		
Opioid Settlement		17	11,572		
Non-Budgeted Funds:					
Page 1		18			
Page 2		19			
Page 3		20			
Totals		xxxxx	7,865,570	4,509,856	60.795

		County Clerk's Use Only
Budget Hearing Notice		
Budget Hearing Notice 2	26	72,087,419
Combined Rate and Budget Hearing	25	
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		

Revenue Neutral Rate	60.795
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Lindburg Vogel Pierce Faris Chartered
Address:
PO Box 2047
Hutchinson KS 67504-2047
Email:
budget3@lvpf-cpa.com

Attest: September 2nd 2025
Rachel Finley
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

9/2/2025
9/2/25
9/2/25

Governing Body

Rawlins County

State of Kansas
County Special District
2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget				
					County Clerk's Use Only		
Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	** Subject to RNR requirement
Fire District No. 1	19-3610	21	58,656	50,695	14,656,656	3.205	NO
Fire District No. 2	19-3610	22	123,092	102,583	22,937,493	4.450	NO
Fire District No. 3	19-3610	23	55,996	52,984	23,136,570	2.232	NO
Fire Distric Special Equipment Funds		24					

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

Attest: September 2nd, 2,025

Rachel Finley
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Page No. 1a

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 State of Kansas				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,559,086	54,257	1,484	14,690	2,337	553
Bond & Interest						
Road & Bridge	1,011,327	35,194	963	9,529	1,515	358
Special Bridge	36,383	1,266	35	343	54	13
Noxious Weed	23,625	822	22	223	35	8
Public Health	134,373	4,676	128	1,266	201	48
Services for Elderly	36,383	1,266	35	343	54	13
Ambulance	430,317	14,975	410	4,055	645	152
County Building Fund	72,766	2,532	69	686	109	26
Home for Aged Maint.	18,192	633	17	171	27	6
Employee Benefits	1,173,192	40,827	1,117	11,055	1,757	415
Transportation	13,684	476	13	129	20	5
TOTAL	4,509,328	156,924	4,293	42,490	6,754	1,597

County Treas Motor Vehicle Estimate 156,924

County Treas Recreational Vehicle Estimate 4,293

County Treas 16/20M Vehicle Estimate 42,490

County Treas Commercial Vehicle Tax Estimate 6,754

County Treas Watercraft Tax Estimate 1,597

Motor Vehicle Factor 0.03480

Recreational Vehicle Factor 0.00095

16/20M Vehicle Factor 0.00942

Commercial Vehicle Factor 0.00150

Watercraft Factor 0.00035

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
Motor Vehicle Operatin	General Fund	25,684	28,591	7,000	K.S.A. 8-145
General Fund	Equipment Reserve	-	-	-	K.S.A. 19-119
Road and Bridge	Special Road Improv.	-	-	-	K.S.A. 68-590
Road and Bridge	Special Machinery	270,000	100,000	200,000	K.S.A. 68-141g
Health	Health Capital Outlay	10,000	-	-	K.S.A. 65-204
Ambulance	Ambulance Equipment	40,000	35,000	39,000	K.S.A. 12-110d
Oil & Gas Depletion Tr	General Fund	550,000	-	-	K.S.A. 19-271
General Fund	Appraiser Equipment	-	-	-	K.S.A. 19-120
General Fund	Election Equipment	-	-	-	K.S.A. 19-120
Solid Waste	Capital Improvement	-	20,000	20,000	K.S.A. 19-120
General Fund	Communications Cap Im	-	-	-	K.S.A. 19-120
Health Capital Outlay	Health	-	-	-	K.S.A. 65-204
	Total	895,684	183,591	266,000	
	Adjustments*		28,591	7,000	
	Adjusted Totals	895,684	155,000	259,000	

*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
Caterpillar D6T dozer	4/30/2020	60	3.00	209,947	44,508	45,843	-
Caterpillar 140-13 motor grader	3/22/2022	60	3.99	258,221	105,188	55,762	55,762
Caterpillar 140-13 motor grader	4/26/2022	60	3.99	265,865	108,302	57,413	57,413
2018 John Deere 772G motor grad	5/2/2023	60	6.85	146,233	97,181	28,271	28,271
				Totals	**355,179**	**187,289**	**141,446**

***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	471,157	298,227	405,955
Receipts:			
Ad Valorem Tax	1,203,585	1,527,904	xxxxxxxxxxxxxxx
Delinquent Tax	10,928	4,500	4,500
Interest and charges on delinquent taxes	26,337	13,000	10,000
Motor Vehicle Tax	60,516	54,883	54,257
Recreational Vehicle Tax	1,550	1,698	1,484
16/20M Vehicle Tax	15,552	11,705	14,690
Commercial Vehicle Tax	-	2,903	2,337
Watercraft Tax	-	365	553
Gross Earnings (Intangible) Tax	16,794	66,000	20,711
Local Sales Tax	303,892	310,000	260,000
Mineral Production Tax	20,160	13,600	13,600
Local Alcoholic Liquor	-	-	-
Neighborhood Revitalization	(41,263)	(59,752)	(59,752)
Licenses. Permits, and Fees:			
Officer's fees	41,335	30,000	30,000
Cereal malt beverage & Club licenses	50	100	100
Transfer from Motor Vehicle Operating Fu	28,590	29,000	7,000
Antique motor vehicle registration fees	-	600	600
District Court fees and reimbursements	688	2,000	2,000
Diversion fees	200	500	500
Revitalization application fees	0	500	500
Use of Money and Property:			
Interest on idle funds	257,324	180,000	100,000
Other:			
Dispatcher/Sheriff reimbursement	33,000	33,000	33,000
Prisoner board	11	38,400	38,400
Emergency Management	7,297	10,000	3,600
Reimbursements	7,305	2,000	2,000
Oil & Gas Depletion Reserve Trust	550,000	-	-
Recycle reimbursement	7,494	5,000	5,000
Grants	1,625	-	-
Miscellaneous	15,888		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,568,858**	**2,277,906**	**545,080**
Resources Available:	**3,040,015**	**2,576,133**	**951,035**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,040,015	2,576,133	951,035
Expenditures:			
County Commission	47,043	48,600	49,150
County Clerk	122,770	126,000	130,000
County Treasurer	146,849	157,930	164,930
County Attorney/Counselor	56,152	63,100	63,100
Register of Deeds	56,027	65,500	68,000
Sheriff	356,538	325,000	365,000
Communications	236,360	240,000	262,600
Unified Court	54,719	53,500	59,500
Courthouse General	185,687	226,500	234,800
Appraiser's Cost	139,614	159,500	175,800
Election	58,950	42,000	51,000
Information Technology	111,165	121,500	152,600
Recycling	88,113	75,725	79,825
Emergency Management	31,282	33,440	38,600
Other Appropriations:	1,050,519	431,883	540,213
Subtotal	2,741,788	2,170,178	2,435,118
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,741,788**	**2,170,178**	**2,435,118**
Unencumbered Cash Balance Dec 31	298,227	405,955	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,685,354	2,210,178	2,435,118
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,435,118
		Tax Required	1,484,083
	Delinquent Comp Rate:	2.0%	29,682
		Amount of 2025 Ad Valorem Tax	1,513,765

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	40,249	43,000	43,000
Contractual	6,712	5,500	6,000
Commodities	82	100	150
Capital Outlay	-	-	-
Total	47,043	48,600	49,150
County Clerk			
Salaries	117,596	116,000	120,000
Contractual	2,945	6,000	6,000
Commodities	2,229	4,000	4,000
Capital Outlay	-	-	-
Total	122,770	126,000	130,000
County Treasurer			
Salaries	134,566	139,930	146,930
Contractual	4,248	7,000	7,000
Commodities	8,035	11,000	11,000
Capital Outlay	-	-	-
Total	146,849	157,930	164,930
County Attorney/Counselor			
Salaries	39,175	47,000	47,000
Contractual	16,290	15,800	15,800
Commodities	687	300	300
Capital Outlay	-	-	-
Total	56,152	63,100	63,100
Register of Deeds			
Salaries	50,076	58,500	60,000
Contractual	3,361	4,000	5,000
Commodities	2,590	3,000	3,000
Capital Outlay	-	-	-
Total	56,027	65,500	68,000
Sheriff			
Salaries	195,297	231,000	245,000
Contractual	113,383	53,000	70,000
Commodities	47,858	41,000	50,000
Capital Outlay	-	-	-
Total	356,538	325,000	365,000
Communications			
Salaries	216,954	220,000	237,600
Contractual	13,369	10,000	12,500
Commodities	6,037	10,000	12,500
Capital Outlay	-	-	-
Transfer to Communications Capital Imp	-	-	-
Total	236,360	240,000	262,600
Total - Page 6b	**1,021,739**	**1,026,130**	**1,102,780**

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	37,089	39,000	39,000
Commodities	2,032	3,000	3,000
Capital Outlay	-	-	6,000
District expenses	15,598	11,500	11,500
Total	54,719	53,500	59,500
Courthouse General			
Salaries	21,426	37,500	40,800
Contractual	153,058	175,000	180,000
Commodities	11,203	14,000	14,000
Capital Outlay	-	-	-
Other	-		
Total	185,687	226,500	234,800
Appraiser's Cost			
Salaries	117,409	126,100	142,400
Contractual	18,709	26,400	26,400
Commodities	3,496	7,000	7,000
Capital Outlay	-	-	-
Transfer to Appraiser Equipment Fund	-	-	-
Total	139,614	159,500	175,800
Election			
Personal Services	20,051	16,000	16,000
Contractual	14,819	10,000	15,000
Commodities	24,080	6,000	10,000
Capital Outlay	-	-	10,000
Transfer to Election Equipment Fund	-	10,000	-
Total	58,950	42,000	51,000
Information Technology			
Salaries	-	-	-
Contractual	65,445	70,000	96,500
Commodities	-	1,500	1,500
Capital Outlay	45,720	50,000	54,600
Total	111,165	121,500	152,600
Recycling			
Salaries	52,348	53,725	57,825
Contractual	14,756	17,000	17,000
Commodities	21,009	5,000	5,000
Capital Outlay	-	-	-
Transfer to Recycling Equipment Fund	-	-	-
Total	88,113	75,725	79,825
Emergency Management			
Salaries	4,800	4,800	4,800
Contractual	23,756	23,640	28,800
Commodities	2,726	5,000	5,000
Capital Outlay	-		
Total	31,282	33,440	38,600
Total - Page 6c	**669,530**	**712,165**	**792,125**

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:			
Other Appropriations:			
Airport improvements	57,768	45,000	45,000
Airport Trust appropriation	5,000	5,000	5,000
Conservation	25,000	25,000	25,000
Economic Development - Local	30,000	35,000	35,000
Extension Council	92,150	94,915	100,000
Fair	40,570	38,625	40,000
Herndon Museum	3,000	3,000	3,000
Historical Records	20,000	21,000	22,000
Juvenile Justice and Detention programs	10,000	10,000	10,000
LEPG	2,790	2,000	2,000
Library	51,000	51,000	51,000
Mental Health	18,250	18,243	18,297
DSNWK	59,500	59,500	59,500
Options	500	500	1,250
Public Safety Vehicles	83,999	15,000	110,000
Silver Haired Legislature	100	100	100
RC&D	500	500	500
Western Kansas Child Advocacy	4,000	4,000	4,000
Dental Clinic	10,000	-	-
Main St. Foundation	7,500	3,500	3,500
Stabilization	-	-	-
Solid Waste - new cell	528,892	-	-
Rural Opportunity Zone	-	-	1,500
Crisis Intervention Center	-	-	3,566
Transfer to Equipment Reserve Fund	-	-	-
Total	1,050,519	431,883	540,213
Total - Page 6d	1,050,519	431,883	540,213
Total - Page 6b	1,021,739	1,026,130	1,102,780
Total - Page 6c	669,530	712,165	792,125
Total - Page	-	-	-
Total - Page	-	-	-
Total Detail Expenditures**	**2,741,788**	**2,170,178**	**2,435,118**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun			-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
	Delinquent Comp Rate:	2.0%	-
		Amount of 2025 Ad Valorem Tax	-

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	283,322	245,052	225,116
Receipts:			
Ad Valorem Tax	1,029,544	991,100	xxxxxxxxxxxxxxxx
Delinquent Tax	8,655	4,000	4,000
Motor Vehicle Tax	49,164	46,965	35,194
Recreational Vehicle Tax	1,254	1,452	963
16/20M Vehicle Tax	6,380	10,016	9,529
Commercial Vehicle Tax	-	2,485	1,515
Watercraft Tax	-	313	358
Special City & County Highway	264,348	264,746	264,746
Intangible tax	38	120	120
Neighborhood Revitalization	(35,823)	(34,817)	(34,817)
Reimbursements	38,302	100,000	40,000
Sale of surplus equipment	-	-	-
ARPA reimbursement	-	-	-
Miscellaneous	54,333	-	-
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,416,195**	**1,386,380**	**321,608**
Resources Available:	**1,699,517**	**1,631,432**	**546,724**
Resources Available:	1,699,517	1,631,432	546,724
Expenditures:			
Personal services	617,554	664,842	714,842
Contractual services	130,734	130,000	140,000
Commodities	426,984	386,474	400,000
Capital outlay	3,644	25,000	25,000
Resurfacing project	-	100,000	-
ARPA expenses	5,549	-	-
Transfer to Special Machinery Fund	270,000	100,000	200,000
Transfer to Special Road Improvement Fun	-	-	-
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,454,465**	**1,406,316**	**1,479,842**
Unencumbered Cash Balance Dec 31	245,052	225,116	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,539,842	1,539,842	1,479,842
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,479,842
		Tax Required	933,118
	Delinquent Comp Rate:	2.0%	18,662
		Amount of 2025 Ad Valorem Tax	951,780

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	557,829	533,308	520,263
Receipts:			
Ad Valorem Tax	35,989	35,655	xxxxxxxxxxxxxxxx
Delinquent Tax	540	250	250
Motor Vehicle Tax	3,484	1,655	1,266
Recreational Vehicle Tax	89	51	35
16/20 M Vehicle Tax	727	353	343
Commercial Vehicle Tax	-	88	54
Watercraft Tax	-	11	13
Neighborhood Revitalization	(1,265)	(1,108)	(1,108)
Reimbursements	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,564**	**36,955**	**853**
Resources Available:	**597,393**	**570,263**	**521,116**
Expenditures:			
Bridge Construction	64,085	50,000	557,465
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,085**	**50,000**	**557,465**
Unencumbered Cash Balance Dec 31	533,308	520,263	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	418,569	583,787	557,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	557,465
		Tax Required	36,349
	Delinquent Comp Rate:	2.0%	727
		Amount of 2025 Ad Valorem Tax	37,076

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,920	55,463	22,580
Receipts:			
Ad Valorem Tax	22,702	23,153	xxxxxxxxxxxxxxxx
Delinquent Tax	310	200	200
Motor Vehicle Tax	2,034	1,043	822
Recreational Vehicle Tax	52	32	22
16/20 M Vehicle Tax	384	222	223
Commercial Vehicle Tax	-	55	35
Watercraft Tax	-	7	8
Neighborhood Revitalization	(797)	(1,445)	(1,445)
Reimbursements	11,981	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,666**	**23,267**	**(135)**
Resources Available:	**103,586**	**78,730**	**22,445**
Expenditures:			
Personal services	20,246	21,000	21,630
Contractual services	2,636	5,150	5,150
Commodities	25,241	30,000	30,000
Capital outlay	-	-	-
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,123**	**56,150**	**56,780**
Unencumbered Cash Balance Dec 31	55,463	22,580	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	69,310	58,990	56,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,780
		Tax Required	34,335
	Delinquent Comp Rate:	2.0%	687
		Amount of 2025 Ad Valorem Tax	35,022

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	59,951	99,084	63,595
Receipts:			
Ad Valorem Tax	196,370	131,686	xxxxxxxxxxxxxxxx
Delinquent Tax	1,602	250	250
Motor Vehicle Tax	9,460	8,956	4,676
Recreational Vehicle Tax	242	277	128
16/20 M Vehicle Tax	1,632	1,910	1,266
Commercial Vehicle Tax	-	474	201
Watercraft Tax	-	60	48
Neighborhood Revitalization	(6,831)	(4,287)	(4,287)
Grants and reimbursements	80,000	80,000	80,000
Transfer from Health Capital Outlay	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**282,475**	**219,326**	**82,282**
Resources Available:	**342,426**	**318,410**	**145,877**
Expenditures:			
Personal services	167,308	186,450	176,500
Contractual services	12,730	35,102	35,000
Commodities	50,717	32,263	66,200
Capital outlay	2,587	1,000	-
Transfer to Health Capital Oulay	10,000		
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**243,342**	**254,815**	**277,700**
Unencumbered Cash Balance Dec 31	99,084	63,595	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	281,822	278,015	277,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	277,700
		Tax Required	131,823
	Delinquent Comp Rate:	2.0%	2,636
		Amount of 2025 Ad Valorem Tax	134,459

Adopted Budget

Services for Elderly	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,759	1,795	-
Receipts:			
Ad Valorem Tax	36,363	35,655	xxxxxxxxxxxxxxxx
Delinquent Tax	315	100	100
Motor Vehicle Tax	1,742	1,655	1,266
Recreational Vehicle Tax	45	51	35
16/20 M Vehicle Tax	364	353	343
Commercial Vehicle Tax	-	88	54
Watercraft Tax	-	11	13
Neighborhood Revitalization	(1,265)	(1,108)	(1,108)
Miscellaneous		40	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,564**	**36,845**	**703**
Resources Available:	**39,323**	**38,640**	**703**
Expenditures:			
Appropriations	33,528	34,640	33,052
Agency for Aging	4,000	4,000	4,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,528**	**38,640**	**37,052**
Unencumbered Cash Balance Dec 31	1,795	-	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	37,528	38,119	37,052
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	37,052
		Tax Required	36,349
	Delinquent Comp Rate:	2.0%	727
		Amount of 2025 Ad Valorem Tax	37,076

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,264	4,635	26,386
Receipts:			
Ad Valorem Tax	357,140	421,711	xxxxxxxxxxxxxxxx
Delinquent Tax	2,891	200	200
Motor Vehicle Tax	16,565	16,280	14,975
Recreational Vehicle Tax	423	503	410
16/20 M Vehicle Tax	3,062	3,472	4,055
Commercial Vehicle Tax	-	862	645
Watercraft Tax	-	108	152
Neighborhood Revitalization	(12,418)	(13,077)	(13,077)
Collections	75,394	90,000	90,000
Other reimbursements	40	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**443,097**	**520,059**	**97,360**
Resources Available:	**459,361**	**524,694**	**123,746**
Expenditures:			
Personal services	355,078	368,308	454,520
Contractual services	37,964	43,000	47,500
Commodities	13,173	22,000	25,000
Capital outlay	8,511	30,000	40,000
Training and education	-	-	-
Transfer to Ambulance Equipment Fund	40,000	35,000	39,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**454,726**	**498,308**	**606,020**
Unencumbered Cash Balance Dec 31	4,635	26,386	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	465,401	524,614	606,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	606,020
		Tax Required	482,274
	Delinquent Comp Rate:	2.0%	9,645
		Amount of 2025 Ad Valorem Tax	491,919

Adopted Budget **County Building Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	96,572	122,281	105,313
Receipts:			
Ad Valorem Tax	72,653	71,311	xxxxxxxxxxxxxxxx
Delinquent Tax	630	250	250
Motor Vehicle Tax	3,484	3,310	2,532
Recreational Vehicle Tax	90	102	69
16/20 M Vehicle Tax	727	706	686
Commercial Vehicle Tax	-	175	109
Watercraft Tax	-	22	26
Neighborhood Revitalization	(2,527)	(2,217)	(2,217)
Reimbursements	-	-	-
Miscellaneous	763		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**75,820**	**73,659**	**1,455**
Resources Available:	**172,392**	**195,940**	**106,768**
Expenditures:			
Capital outlay and improvements	50,111	90,627	179,466
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,111**	**90,627**	**179,466**
Unencumbered Cash Balance Dec 31	122,281	105,313	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	153,954	90,627	179,466
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,466
		Tax Required	72,698
	Delinquent Comp Rate:	2.0%	1,454
		Amount of 2025 Ad Valorem Tax	74,152

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Home for Aged Maint.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,345	43,928	25,796
Receipts:			
Ad Valorem Tax	18,181	17,828	xxxxxxxxxxxxxxxx
Delinquent Tax	111	50	50
Motor Vehicle Tax	776	828	633
Recreational Vehicle Tax	20	26	17
16/20 M Vehicle Tax	27	177	171
Commercial Vehicle Tax	-	44	27
Watercraft Tax	-	6	6
Neighborhood Revitalization	(632)	(554)	(554)
Reimbursements	-		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,483**	**18,405**	**350**
Resources Available:	**59,828**	**62,333**	**26,146**
Expenditures:			
Contractual	15,900	36,537	44,321
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,900**	**36,537**	**44,321**
Unencumbered Cash Balance Dec 31	43,928	25,796	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	41,756	36,537	44,321
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,321
		Tax Required	18,175
	Delinquent Comp Rate:	2.0%	364
		Amount of 2025 Ad Valorem Tax	18,539

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	131,016	258,191	152,962
Receipts:			
Ad Valorem Tax	1,182,260	1,149,728	xxxxxxxxxxxxxxxx
Delinquent Tax	9,718	4,000	4,000
Motor Vehicle Tax	52,210	53,863	40,827
Recreational Vehicle Tax	1,335	1,665	1,117
16/20 M Vehicle Tax	10,647	11,487	11,055
Commercial Vehicle Tax	-	2,850	1,757
Watercraft Tax	-	359	415
Neighborhood Revitalization	(41,084)	(40,681)	(40,681)
Reimbursements	33,278	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,248,364**	**1,183,271**	**18,490**
Resources Available:	**1,379,380**	**1,441,462**	**171,452**
Expenditures:			
Health Insurance	649,521	800,000	800,000
Social Security	206,196	184,000	197,000
KPERS	196,802	230,000	268,000
Workers' Compensation	52,038	60,000	60,000
Other Insurance	14,890	12,000	12,000
Unemployment tax	1,742	2,500	2,500
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,121,189**	**1,288,500**	**1,339,500**
Unencumbered Cash Balance Dec 31	258,191	152,962	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,313,500	1,288,500	1,339,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,339,500
		Tax Required	1,168,048
	Delinquent Comp Rate:	2.0%	23,361
		Amount of 2025 Ad Valorem Tax	1,191,409

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Transportation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,135	30,574	14,764
Receipts:			
Ad Valorem Tax	22,396	13,410	xxxxxxxxxxxxxxxx
Delinquent Tax	86	-	-
Motor Vehicle Tax	48	1,011	476
Recreational Vehicle Tax	1	31	13
16/20 M Vehicle Tax	-	216	129
Commercial Vehicle Tax	-	54	20
Watercraft Tax	-	7	5
Neighborhood Revitalization	(771)	(432)	(432)
Grants	29,388	24,000	24,000
Fares and reimbursements	2,550	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**53,698**	**40,297**	**26,211**
Resources Available:	**77,833**	**70,871**	**40,975**
Expenditures:			
Personal services	34,739	39,607	40,950
Contractual services	6,144	7,500	7,950
Commodities	3,430	6,000	5,000
Capital outlay	2,946	3,000	11,250
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**47,259**	**56,107**	**65,150**
Unencumbered Cash Balance Dec 31	30,574	14,764	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	56,107	56,107	65,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,150
		Tax Required	24,175
		Delinquent Comp Rate: 2.0%	484
		Amount of 2025 Ad Valorem Tax	24,659

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Ad Valorem Tax		-	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**-**	**-**	**-**
Resources Available:	**-**	**-**	**-**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**-**	**-**
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	-	-	-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
		Delinquent Comp Rate: 2.0%	-
		Amount of 2025 Ad Valorem Tax	-

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	5,476	3,333	1,638
Receipts:			
Private club liquor tax	6,378	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,378**	**3,000**	**3,000**
Resources Available:	**11,854**	**6,333**	**4,638**
Expenditures:			
Alcohol and drug abuse programs	8,521	4,695	4,638
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,521**	**4,695**	**4,638**
Unencumbered Cash Balance Dec 31	3,333	1,638	-
2024/2025/2026 Budget Authority Amoun	6,781	4,695	4,638

See Tab A

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	258,880	224,201	133,345
Receipts:			
Special assessments	117,423	110,000	110,000
User fees & other	38,143	5,000	5,000
ARPA Reimbursement	21,196		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	**176,762**	**115,000**	**115,000**
Resources Available:	**435,642**	**339,201**	**248,345**
Expenditures:			
Salaries	44,454	57,200	60,360
Contractual	113,670	46,865	46,865
Commodities	5,020	32,016	32,016
Capital outlay	22,654	45,000	45,000
Household hazardous waste	4,447	4,775	4,775
ARPA expenditure	21,196	-	-
Transfer to Capital Improvement	-	20,000	20,000
Cash Reserve (2026 column)			39,329
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**211,441**	**205,856**	**248,345**
Unencumbered Cash Balance Dec 31	224,201	133,345	-
2024/2025/2026 Budget Authority Amoun	232,910	288,224	248,345

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,000	46,000	46,000
Receipts:			
Transfer from Health Fund	10,000	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**10,000**	**-**	**-**
Resources Available:	**46,000**	**46,000**	**46,000**
Expenditures:			
Capital outlay	-	-	46,000
Transfer to Health Fund	-	-	-
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**-**	**46,000**
Unencumbered Cash Balance Dec 31	46,000	46,000	-
2024/2025/2026 Budget Authority Amoun	611	36,000	46,000

Adopted Budget

Ambulance Equipment	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	178,291	145,410	178,610
Receipts:			
Grants and donations	2,119	200	200
Insurance and other reimbursements	-	-	-
Transfer from Ambulance Fund	40,000	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**42,119**	**35,200**	**35,200**
Resources Available:	**220,410**	**180,610**	**213,810**
Expenditures:			
Capital outlay	75,000	2,000	213,810
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**75,000**	**2,000**	**213,810**
Unencumbered Cash Balance Dec 31	145,410	178,610	-
2024/2025/2026 Budget Authority Amoun	137,878	246,691	213,810

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,523	4,434	5,734
Receipts:			
Private Club Liquor tax	911	1,800	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**911**	**1,800**	**1,800**
Resources Available:	**4,434**	**6,234**	**7,534**
Expenditures:			
Parks and recreation	-	500	7,534
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**500**	**7,534**
Unencumbered Cash Balance Dec 31	4,434	5,734	-
2024/2025/2026 Budget Authority Amoun	4,659	6,623	7,534

Adopted Budget

Emergency 911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,857	5,857	5,867
Receipts:			
Interest	-	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**-**	**10**	**10**
Resources Available:	**5,857**	**5,867**	**5,877**
Expenditures:			
Equipment and services	-	-	5,877
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**-**	**5,877**
Unencumbered Cash Balance Dec 31	5,857	5,867	-
2024/2025/2026 Budget Authority Amoun	5,232	5,877	5,877

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rawlins County 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	269,493	229,180	189,280
Receipts:			
User fees	64,991	60,000	60,000
Grants and reimbursements	-	-	-
Interest	-	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**64,991**	**60,100**	**60,100**
Resources Available:	**334,484**	**289,280**	**249,380**
Expenditures:			
Equipment and services	105,304	100,000	249,380
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**105,304**	**100,000**	**249,380**
Unencumbered Cash Balance Dec 31	229,180	189,280	-
2024/2025/2026 Budget Authority Amoun	273,262	289,693	249,380

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,052	9,537	11,572
Receipts:			
Opioid settlement payments	5,485	2,035	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,485**	**2,035**	**0**
Resources Available:	**9,537**	**11,572**	**11,572**
Expenditures:			
Education and interdiction			11,572
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**11,572**
Unencumbered Cash Balance Dec 31	9,537	11,572	0
2024/2025/2026 Budget Authority Amoun	0	6,087	11,572

Rawlins County
Non-Budgeted Funds - Page 1

NON-BUDGETED FUNDS
(Only the actual budget year for 2024 is to be shown)

State of Kansas
County
2026

	Special Road Improvement	Special Machinery	Motor Vehicle Operating	Equipment Reserve	Register of Deeds Tech.	County Clerk Tech.	County Treasurer Tech.	Airport Trust	P.A.T.F.	Prosecutor's Administrative Trust
Beg. Bal. 1/1	51,006	653,183	28,591	470,641	56,199	3,202	6,630	79,874	1,169	1,657
Receipts										
Fees			33,989		6,391	1,003	1,003		151	3,331
Interest					642					
Forfeitures										
Grants								1,100,744		
Grant matching funds								117,934		
Appropriations								10,000		
Rent								24,305		
Miscellaneous		18,278						1,018		
Reimbursements								-		
Sale of surplus equipment										
Transfers from other funds		-								
Total receipts	-	18,278	33,989	-	7,033	1,003	1,003	1,254,001	151	3,331
Expenditures										
Personal Services - reimb.										
Contractual services			2,044		10,125	2,633	2,564	65,934	89	1,964
Commodities			1,733					3,575		
Capital outlay	6,010	427,220	794	150,323				1,397,711		
Road improvements										
Other										
Transfers to other funds			28,590							
Total expenditures	6,010	427,220	33,161	150,323	10,125	2,633	2,564	1,467,220	89	1,964
Ending Bal. 12/31	44,996	244,241	29,419	320,318	53,107	1,572	5,069	(133,345)	1,231	3,024

NON-BUDGETED FUNDS
(Only the actual budget year for 2024 is to be shown)

	A.S.A.P.	Bioterrorism Grant	Community Health Fair	Concealed Weapon Fees	Sheriff's Registered Offender	VIN Inspections	Drug Enforcement Trust	Pending Drug Forfeiture Fund	Federal Drug Forfeiture Fund	Jail Relief
Beg. Bal. 1/1	3,017	9,009	5,805	6,175	3,671	24,482	34,224	600	5,153	-
Receipts										
Fees				325	220	5,860				
Interest										
Forfeitures										
Grants		13,726								
Grant matching funds										
Appropriations										
Rent										
Miscellaneous										
Reimbursements										
Prisoner board										
Sale of surplus equipment										
Transfers from other funds										
Total receipts	-	13,726	-	325	220	5,860	-	-	-	-
Expenditures										
Personal Services										
Contractual services		6,152					4,500			
Commodities		536	4,350			2,230				
Capital outlay										
Road improvements										
Other										
Transfers to other funds										
Total expenditures	-	6,688	4,350	-	-	2,230	4,500	-	-	-
Ending Bal. 12/31	3,017	16,047	1,455	6,500	3,891	28,112	29,724	600	5,153	-

NON-BUDGETED FUNDS
(Only the actual budget year for 2024 is to be shown)

	Election Equipment	Appraiser Equipment	Recycling Equipment	Communications Capital Improvement	Sheriff Equipment	Diversion	ARPA Grant	EOC Enhancement Grant	CDBG Grant	
Beg. Bal. 1/1	61,925	18,012	87,696	12,182	2,455	6,890	202,689	-	-	
Receipts										
Fees						400				
Interest										
Forfeitures										
Grants	13,527						75,000		66,795	
Grant matching funds										
Appropriations										
Rent										
Miscellaneous			4,099		15,932					
Reimbursements										
Sale of surplus equipment										
Transfers from other funds			-	-	-	-	-	-	-	-
Total receipts	13,527	-	4,099	-	15,932	400	75,000	-	66,795	-
Expenditures										
Personal Services										
Contractual services					16,787		9,836		66,795	
Commodities					1,600					
Capital outlay	54,114	3,358	10,000				267,853			
Road improvements										
Other										
Reimbursement										
Direct Aid										
Recovery assistance										
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total expenditures	54,114	3,358	10,000	-	18,387	-	277,689	-	66,795	-
Ending Bal. 12/31	21,338	14,654	81,795	12,182	-	7,290	-	-	-	-

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Rawlins County
Special District Name: Fire District No. 1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	11,337	9,680	6,581
Ad Valorem Tax	55,358	54,861	xxxxxxxxxxxxxx
Delinquent Tax	684	-	-
Motor Vehicle Tax	1,687	1,562	1,232
Recreational Vehicle Tax	46	58	32
16/20M Vehicle Tax	983	908	900
Commercial Vehicle Tax	-	3	-
Watercraft Tax	-	9	14
Donations	-	-	-
Miscellaneous	-		
Total Receipts	**58,758**	**57,401**	**2,178**
Resources Available:	**70,095**	**67,081**	**8,759**
Expenditures:			
Personal services	2,548	7,000	7,000
Contractual services	8,783	7,000	7,000
Commodities	1,240	7,000	7,000
Capital Outlay	344	15,000	15,000
Transfer to Special Equipment Fund	47,500	24,500	22,656
Cash Forward (2026 column)			
Total Expenditures	**60,415**	**60,500**	**58,656**
Unencumbered Cash Balance, Dec 31	9,680	6,581	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	58,656
		Tax Required	49,897
		Delinquency Computation % Rate 1.600%	798
		Amount of 2025 Ad Valorem Tax	50,695

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	50,695	1232	32	900	0	14
Total	50,695	1,232	32	900	0	14

County Treas MVT Estimate	1,232				
County Treas RVT Estimate		32			
County Treas 16/20M Estimate			900		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					14

MVT Factor	0.02430				
RVT Factor		0.00063			
16/20M Factor			0.01775		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00028

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Rawlins County

Special District Name: Fire District No. 2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	19,253	19,234	17,655
Ad Valorem Tax	116,193	115,060	xxxxxxxxxxxxxx
Delinquent Tax	489	-	-
Motor Vehicle Tax	4,073	4,664	2,870
Recreational Vehicle Tax	102	138	76
16/20M Vehicle Tax	953	969	1,196
Commercial Vehicle Tax	-	555	291
Watercraft Tax	-	41	36
Miscellaneous	180		
Total Receipts	**121,990**	**121,427**	**4,469**
Resources Available:	**141,243**	**140,661**	**22,124**
Expenditures:			
Personal services	17,636	23,500	23,500
Contractual services	12,558	12,000	12,000
Commodities	2,837	11,000	11,000
Capital Outlay	43,978	46,506	46,506
Capital lease payment	-	12,520	12,520
Transfer to Special Equipment Fund	45,000	17,480	17,566
Cash Forward (2026 column)			
Total Expenditures	**122,009**	**123,006**	**123,092**
Unencumbered Cash Balance, Dec 31	19,234	17,655	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	123,092
		Tax Required	100,968
		Delinquency Computation % Rate 1.600%	1,615
		Amount of 2025 Ad Valorem Tax	102,583

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	102,583	2870	76	1196	291	36
Total	102,583	2,870	76	1,196	291	36

County Treas MVT Estimate	2,870				
County Treas RVT Estimate		76			
County Treas 16/20M Estimate			1,196		
County Treas Commercial Vehicle Tax Estimate				291	
County Treas Watercraft Tax Estimate					36

MVT Factor	0.02798				
RVT Factor		0.00074			
16/20M Factor			0.01166		
Commercial Vehicle Factor				0.00284	
Watercraft Factor					0.00035

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Rawlins County
Special District Name: Fire District No. 3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	17,850	9,826	2,252
Ad Valorem Tax	49,695	54,331	xxxxxxxxxxxxxx
Delinquent Tax	204	-	-
Motor Vehicle Tax	879	1,237	1,210
Recreational Vehicle Tax	14	34	20
16/20M Vehicle Tax	227	180	336
Commercial Vehicle Tax	-	31	17
Watercraft Tax	-	8	11
Miscellaneous	3,796		
Total Receipts	**54,815**	**55,821**	**1,594**
Resources Available:	**72,665**	**65,647**	**3,846**
Expenditures:			
Personal services	640	1,500	1,500
Contractual services	9,327	6,000	6,000
Commodities	2,872	3,500	3,500
Capital Outlay	-	23,895	23,895
Transfer to Special Equipment Fund	50,000	28,500	21,101
Cash Forward (2026 column)			
Total Expenditures	**62,839**	**63,395**	**55,996**
Unencumbered Cash Balance, Dec 31	9,826	2,252	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	55,996
		Tax Required	52,150
		Delinquency Computation % Rate 1.600%	834
		Amount of 2025 Ad Valorem Tax	52,984

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	52,984	1210	20	336	17	11
Total	52,984	1,210	20	336	17	11

County Treas MVT Estimate	1,210				
County Treas RVT Estimate		20			
County Treas 16/20M Estimate			336		
County Treas Commercial Vehicle Tax Estimate				17	
County Treas Watercraft Tax Estimate					11

MVT Factor	0.02284				
RVT Factor		0.00038			
16/20M Factor			0.00634		
Commercial Vehicle Factor				0.00032	
Watercraft Factor					0.00021

Rawlins County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
RFD No. 1 Spec. Equip		RFD No. 2 Spec. Equip		RFD No. 3 Spec. Equip						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	51,609	Cash Balance Jan 1	104,327	Cash Balance Jan 1	167,916	Cash Balance Jan 1		Cash Balance Jan 1		323,852
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	-	Reimbursements	-	Reimbursements	-					
Grants	-	Grants	2,500	Grants	-					
Donations	5,563	Donations	1,375	Donations	-					
Sale of surplus equip.	-	Sale of surplus equip.	-	Sale of surplus equip.	-					
Transfer - RFD General	47,500	Transfer - RFD General	45,000	Transfer - RFD General	50,000					
Total Receipts	53,063	Total Receipts	48,875	Total Receipts	50,000	Total Receipts	0	Total Receipts	0	151,938
Resources Available:	104,672	Resources Available:	153,202	Resources Available:	217,916	Resources Available:	0	Resources Available:	0	475,790
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	1,078	Capital outlay	34,666	Capital outlay	2,218					
Total Expenditures	1,078	Total Expenditures	34,666	Total Expenditures	2,218	Total Expenditures	0	Total Expenditures	0	37,962
Cash Balance Dec 31	103,594	Cash Balance Dec 31	118,536	Cash Balance Dec 31	215,698	Cash Balance Dec 31	0	Cash Balance Dec 31	0	437,828 **
										437,828 **

** Note: These two block figures should agree.

Rawlins County

State of Kansas
County
2026

NOTICE OF BUDGET HEARING

The governing body of
Rawlins County
will meet on September 2, 2025 at 10:00 AM at the Rawlins County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Rawlins 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	2,741,788	16.552	2,170,178	21.431	2,435,118	1,513,765	20.406
Bond & Interest							
Road & Bridge	1,454,465	14.164	1,406,316	13.902	1,479,842	951,780	12.830
Special Bridge	64,085	0.500	50,000	0.501	557,465	37,076	0.500
Noxious Weed	48,123	0.315	56,150	0.325	56,780	35,022	0.472
Public Health	243,342	2.701	254,815	1.848	277,700	134,459	1.813
Services for Elderly	37,528	0.500	38,640	0.501	37,052	37,076	0.500
Ambulance	454,726	4.910	498,308	5.916	606,020	491,919	6.631
County Building Fund	50,111	0.999	90,627	1.001	179,466	74,152	1.000
Home for Aged Maint.	15,900	0.250	36,537	0.251	44,321	18,539	0.250
Employee Benefits	1,121,189	16.244	1,288,500	16.127	1,339,500	1,191,409	16.061
Transportation	47,259	0.305	56,107	0.189	65,150	24,659	0.332
Special Alcohol & Drug	8,521		4,695		4,638		
Solid Waste	211,441		205,856		248,345		
Health Capital Outlay					46,000		
Ambulance Equipment	75,000		2,000		213,810		
Special Parks & Recreatio			500		7,534		
Emergency 911					5,877		
Rawlins County 911	105,304		100,000		249,380		
Opioid Settlement					11,572		
Non-Budgeted Funds:							
Page 1	2,101,309						
Page 2	17,768						
Page 3	430,343						
Totals	9,228,202	57.440	6,259,229	61.992	7,865,570	4,509,856	60.795
						Revenue Neutral Rate **	*60.795*
Less: Transfers	895,684		155,000		259,000		
Net Expenditure	8,332,518		6,104,229		7,606,570		
Total Tax Levied	4,278,199		4,509,328		xxxxxxxxxxxxxxxxx		
Assessed Valuation	74,486,561		72,748,837		74,181,387		

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.	653,758	519,814	355,179
Total	653,758	519,814	355,179

*Tax rates are expressed in mills

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

Rachel Finley
County Clerk

Rawlins County

2026

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 No. 1	60,415	3.291	60,500	3.251	58,656	50,695	15,819,840	3.205	3.205
Fire District No. 2	122,009	5.121	123,006	4.481	123,092	102,583	23,051,592	4.450	4.450
Fire District No. 3	62,839	2.242	63,395	2.257	55,996	52,984	23,735,401	2.232	2.232

*Tax rates are expressed in mills

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

Rachel Finley
Clerk

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

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice and has been admitted to the post office of Atwood in Rawlins County as second-class matter.

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

for 1 consecutive weeks, the first publication being made on the 21 day of August, 2025 with subsequent publications being made on the following dates:

_____, 2025

_____, 2025

_____, 2025

Amy J. Mosley

Subscribed and sworn to before me this 21st day of August, 2025.

Notary Public

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

My appointment expires: 4-17-2027

Printer's fee: $295.26

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, August 21, 2025

NOTICE OF BUDGET HEARING

The governing body of
Rawlins County
will meet on September 2, 2025 at 10:00 AM at the Rawlins County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Rawlins 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.

FUND	Prior Year Actual for 2024 Expenditures	Prior Year Actual for 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
General	2,341,781	16.468	2,170,178	21.431	2,455,118	2,017,765	20.405
Road & Bridge							
Road & Bridge	1,454,668	14.344	1,404,316	13.995	1,479,849	931,789	13.830
Special Highway	44,058	0.309	50,000	0.501	557,685	57,074	0.566
Employee Benefit	48,139	0.319	56,156	0.555	56,710	55,958	0.672
Public Health	241,345	2.781	254,915	1.849	277,780	124,479	1.813
Services for Elderly	57,453	0.330	54,640	0.391	57,853	57,074	0.800
Ambulance	454,935	4.910	498,506	3.914	604,050	431,819	4.831
Capital Outlay Fund	80,111	0.899	90,697	1.091	179,466	74,153	1.000
Bonds Pay Accrd Int&Int	18,900	0.259	24,537	0.321	43,531	23,959	0.256
Employee Benefit	1,131,189	14.744	1,228,508	14.127	1,231,930	1,101,498	13.041
Transportation	47,299	0.303	54,107	0.139	65,190	24,479	0.333
Special Alcohol & Drug	5,531		4,495		4,631		
Soil Water	211,441		203,658		248,945		
Health Combat Outlay					42,830		
Foundation Endowment	75,000		3,000		213,810		
Special Parks & Recreation			500		7,551		
Revenue 211					3,977		
Contract Carrier 211	153,366		155,000		248,319		
Special Equipment					11,573		
Non-Budgeted Funds							
Fund	2,107,348						
Fund	17,705						
Fund	404,949						
Totals	9,775,921	57,445	6,339,720	61.392	7,662,279	4,909,656	60.797
					Revenue Neutral Rate**		48.795
Less Transfers	895,684		155,000		215,900		
Net Expenditures	8,880,237		6,184,720		7,446,379		
Total Tax Levied	4,578,137		4,509,938				
Assessed Valuation	74,688,541		72,748,537		74,181,337		

Outstanding Indebtedness

	2023	2024	2025
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	618,775	518,134	533,178
Total	618,775	518,134	533,178

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

State of Kansas
County Special Claim
2026

Rawlins County

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Yr Estimate 2025 Expenditures	Current Yr Estimate 2025 Actual Tax Rate*	Proposed Budget Year 2026 Budget Authority for Expenditures	Proposed Budget Year 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year 2026 July 1, 2025 Estimated Valuation	Proposed Budget Year 2026 Proposed Estimated Tax Rate*	Proposed Budget Year 2026 Revenue Neutral Rate**
Special Alcohol & Drug	5,531	0.259	4,495	0.321	4,631	23,959	74,688,541	0.321	0.256
Soil Water	211,441	2.781	203,658	1.849	248,945	124,479	67,317,840	1.849	1.813
Health Combat Outlay		0.330		0.391	42,830	57,074	145,960,000	0.391	0.800
Foundation Endowment	75,000	4.910	3,000	3.914	213,810	431,819	110,300,000	3.914	4.831
Special Parks & Recreation		0.899	500	1.091	7,551	74,153	67,960,000	1.091	1.000
Revenue 211		0.259		0.321	3,977	23,959	74,688,541	0.321	0.256
Contract Carrier 211	153,366	14.744	155,000	14.127	248,319	1,101,498	77,960,000	14.041	13.041
Special Equipment		0.303		0.139	11,573	24,479	176,000,000	0.333	0.333

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

Rachel Finley
County Clerk