CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Mitchell 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	4,578,262	1,978,480	20.203
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	2,916,000	981,650	10.024
Special Bridge	68-1135	9	260,000	184,059	1.879
Fair Building	2-129	9	32,000	29,805	.304
Soil Conservation	2-1907b	10	30,000	27,965	.286
Noxious Weed	2-1318	10	251,828	239,222	2.443
Ambulance	65-6113	11	1,318,800	698,702	7.135
Services for the Elderly	12-1680	11	158,783	147,413	1.505
Hospital Maintenance	19-4606	12	313,091	294,825	3.011
County Health	65-204	12	733,200	95,254	.973
Mental Health	19-4004	13	58,427	56,232	.574
OCCK	19-4004	13	58,500	56,022	.572
Election Expense	25-2201a	14	66,500	38,759	.396
Historical Museum	19-2651	14	77,000	70,890	.724
Special Reappraisal	79-1482	15	244,020	203,905	2.082
Employee Benefits	12-16,102	15	3,447,200	3,649,449	37.265
Noxious Weed C.O.		16	108,019		
Ambulance Spec. Equip.		16	314,948		
County Health C.O.		17	289,264		
Spec. Reappraisal Equip.		17	68,131		
Alcohol Treatment		18	14,373		
911 Fund		18	378		
Emergency 911		19	2,187		
Mitchell - 911		19	166,571		
Courthouse Technology		20	25,000		
Transient Guest Tax		20	50,000		
Courthouse Renovation		21	66,889		
Election Technology		21	25,851		
Solid Waste		22	592,072		
Employee Benefits #2		22	7,036		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Non-Budgeted Funds-C		25			
Non-Budgeted Funds-D		26			
Non-Budgeted Funds-E		27			
Totals		xxxxxx	16,274,330	8,752,631	89.376
Budget Hearing Notice		28			County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					97,931,896
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	88.983
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
LVPF
Address:
2301 N Halstead
Hutchinson, KS 67502
Email:

Attest: 8-25 2025
County Clerk

Governing Body

CPA Summary

Mitchell County 2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,845,955	235,873	4,299	28,643	24,046	0
Debt Service						
Road & Bridge	2,420,702	200,628	3,655	24,363	20,453	0
Special Bridge	204,484	16,948	309	2,058	1,728	0
Fair Building	29,541	2,448	45	297	250	0
Soil Conservation	27,866	2,310	42	280	235	0
Noxious Weed	172,480	14,295	260	1,736	1,457	0
Ambulance	1,539,096	127,561	2,324	15,490	13,004	0
Services for the Elderly	147,941	12,261	223	1,489	1,250	0
Hospital Maintenance	295,882	24,523	447	2,978	2,500	0
County Health	536,565	44,471	810	5,400	4,534	0
Mental Health	52,945	4,388	80	533	447	0
OCCK	55,572	4,606	84	559	470	0
Election Expense	40,044	3,319	60	403	338	0
Historical Museum	71,634	5,937	108	721	605	0
Special Reappraisal	301,797	25,013	456	3,037	2,550	0
Employee Benefits						
TOTAL	8,742,504	724,581	13,202	87,987	73,867	0

County Treas Motor Vehicle Estimate 724,581

County Treas Recreational Vehicle Estimate 13,202

County Treas 16/20M Vehicle Estimate 87,987

County Treas Commercial Vehicle Tax Estimate 73,867

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08288

Recreational Vehicle Factor 0.00151

16/20M Vehicle Factor 0.01006

Commercial Vehicle Factor 0.00845

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	75,558	70,000	40,000	K.S.A 8-145
General	Road and Bridge	120,000	120,000	120,000	K.S.A. 12-196
General	Solid Waste	100,000	100,000	100,000	Resolution
General	Courthouse Renovation	50,000	-	25,000	K.S.A. 19-120
General	Courthouse Technology	100,000	100,000	25,000	K.S.A. 19-119
General	Sheriff Reserve	-	40,000	25,000	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	200,000	-	-	K.S.A. 68-590
Road and Bridge	Special Machinery & Equipmen	50,000	50,000	50,000	K.S.A. 68-141g
Road and Bridge	Special Road and Bridge	50,000	50,000	200,000	K.S.A. 19-120
Ambulance	Ambulance Special Equipment	40,000	20,000	70,600	K.S.A. 12-110d
Ambulance	Water Rescue Equipment Reserv	3,000	-	-	K.S.A. 19-119
Ambulance	Ambulance C.O.	40,000	65,000	65,000	K.S.A. 19-120
Ambulance - Rescue Squad	Rescue Squad C.O.	15,000	25,000	25,000	K.S.A. 19-119
Rescue Squad C.O.	Water Rescue Equipment Reserv	3,645	-	-	Resolution
County Health	County Health C.O.	175,000	-	5,000	K.S.A. 65-204
County Health C.O.	County Health	-	-	50,000	K.S.A. 65-204
Election	Election Technology	-	10,000	10,000	K.S.A. 19-119
Special Reappraisal Equipm	Special Reappraisal	-	50,000	-	K.S.A. 19-119
Noxious Weed	Noxious Weed C.O.	-	6,000	8,000	K.S.A. 2-1318
Noxious Weed C.O.	Noxious Weed	35,000	-	-	K.S.A. 2-1318
	Total	1,057,203	706,000	818,600	
	Adjustments*		70,000	40,000	
	Adjusted Totals	1,057,203	636,000	778,600	

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

State of Kansas
County
2026

Mitchell County

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:											
Revenue: Mitchell County Hospital											
Improvement - Series 2014	5/31/2014	3/1/2029	2.00-3.75	6,015,000	1,740,000	3/1 & 9/1	3/1	53,875	375,000	41,994	385,000
Revenue: Mitchell County Hospital											
Refunding - Series 2016	8/1/2016	3/1/2029	3.00	3,815,000	1,705,000	3/1 & 9/1	3/1	45,300	390,000	33,300	410,000
Total Revenue Bonds					**3,445,000**			**99,175**	**765,000**	**75,294**	**795,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,445,000**			**99,175**	**765,000**	**75,294**	**795,000**

Mitchell County

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
Sheriff Vehicle (Dodge Ram)	12/29/2022	36	4.95	49,789	17,413	18,274	0
				Totals	**17,413**	**18,274**	**0**

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

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,530,584	3,005,513	1,263,755
Receipts:			
Ad Valorem Tax	3,044,133	2,760,576	xxxxxxxxxxxxxxxxxx
Delinquent Tax	24,980	28,000	10,000
Motor Vehicle Tax	275,189	255,641	235,873
Recreational Vehicle Tax	4,824	4,403	4,299
16/20M Vehicle Tax	33,200	30,118	28,643
Commercial Vehicle Tax	28,622	26,494	24,046
Watercraft Tax	6,422	6,258	0
Gross Earnings (Intangible) Tax	22,939	25,158	35,081
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	790,008	730,000	730,000
Interest and Charges on Delinquent Taxes	36,494	40,000	40,000
Officer's Fees	83,338	80,000	80,000
Transfer from Special Motor Vehicle Fund	75,558	70,000	40,000
Diversion Fees	3,782	1,000	1,000
Grants			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	229,963	250,000	250,000
Neighborhood Revitalization Rebate	-80,164	-113,283	-85,289
Miscellaneous	76,485		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,655,773**	**4,194,365**	**1,393,653**
Resources Available:	**8,186,357**	**7,199,878**	**2,657,408**

Mitchell County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	8,186,357	7,199,878	2,657,408
Expenditures:			
County Commission	202,956	198,120	97,120
County Clerk	283,697	242,874	163,820
County Treasurer	393,225	508,298	318,631
County Attorney	360,443	379,593	255,000
Register of Deeds	163,601	176,116	130,873
Sheriff	2,019,071	2,530,950	1,825,364
Clerk of District Court	120,196	151,900	153,350
Courthouse General	330,659	333,129	305,500
Dispatcher	493,952	595,138	407,250
Emergency Management	140,618	137,595	81,500
GIS	103,960	111,545	64,268
IT	95,706	86,433	159,772
Appropriations	97,352	124,432	126,314
Transfers	370,000	360,000	295,000
Other	5,408	0	194,500
Subtotal	5,180,844	5,936,123	4,578,262
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,180,844**	**5,936,123**	**4,578,262**
Unencumbered Cash Balance Dec 31	3,005,513	1,263,755	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,378,348	6,477,748	4,578,262
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,578,262
		Tax Required	1,920,854
	Delinquent Comp Rate:	3.0%	57,626
		Amount of 2025 Ad Valorem Tax	1,978,480

Mitchell County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	84,334	81,120	81,120
Contractual	26,648	15,000	16,000
Employee Benefits - Health Insurance	77,072	92,000	0
Employee Benefits	14,902	10,000	0
Total	202,956	198,120	97,120
County Clerk			
Salaries	154,298	135,000	151,320
Contractual	29,785	20,000	15,000
Commodities	7,473	7,000	6,000
Capital Outlay	1,098	2,000	2,000
Reimbursements			(10,500)
Employee Benefits - Health Insurance	62,749	63,540	0
Employee Benefits	28,294	15,334	0
Total	283,697	242,874	163,820
County Treasurer			
Salaries	218,891	251,333	261,386
Contractual	11,609	21,024	24,661
Commodities	7,703	18,651	22,584
Capital Outlay	4,886	15,000	10,000
Employee Benefits - Health Insurance	112,000	156,000	0
Employee Benefits	38,136	46,290	0
Total	393,225	508,298	318,631
County Attorney			
Salaries	204,032	204,513	210,000
Contractual	39,379	49,000	37,000
Commodities	6,462	8,000	8,000
Capital Outlay			
Employee Benefits - Health Insurance	73,570	76,000	0
Employee Benefits	37,000	42,080	0
Total	360,443	379,593	255,000
Register of Deeds			
Salaries	93,669	98,556	96,943
Contractual	5,347	16,766	21,930
Commodities	3,938	6,550	10,000
Capital Outlay	1,344	0	2,000
Employee Benefits - Health Insurance	42,562	36,700	0
Employee Benefits	16,741	17,544	0
Reimbursements			
Total	163,601	176,116	130,873
Sheriff			
Salaries	922,746	1,000,000	1,015,020
Contractual	268,528	400,000	367,172
Commodities	265,341	370,000	340,172
Capital Outlay	137,653	123,000	153,000
Employee Benefits - Health Insurance	398,695	435,800	0
Employee Benefits	163,930	252,150	0
Reimbursements	(137,822)	(50,000)	(50,000)
Total	2,019,071	2,530,950	1,825,364
Clerk of District Court			
Contractual	123,712	135,000	135,750
Commodities	1,941	2,500	2,500
Capital Outlay	0	14,400	15,100
Reimbursements	(5,457)		
Total	120,196	151,900	153,350
Courthouse General			
Salaries	99,075	98,000	102,000
Contractual	104,001	100,000	125,000
Commodities	38,176	60,000	50,000
Employee Benefits - Health Insurance	23,879	24,700	0
Employee Benefits	40,002	21,929	0
Capital Outlay	25,376	25,000	25,000
Planning Board	150	3,500	3,500
Total	330,659	333,129	305,500
Total - Page 6b	**3,873,848**	**4,520,980**	**3,249,658**

Mitchell County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for	Proposed Budget Year for 2026
Expenditures:			
Dispatcher			
Salaries	264,804	290,000	301,000
Contractual	61,943	75,000	71,250
Commodities	15,218	30,000	24,500
Capital Outlay	0	0	10,500
Employee Benefits - Health Insurance	109,725	128,900	0
Employee Benefits	47,097	71,238	0
Reimbursements	(4,835)		
Total	493,952	595,138	407,250
Emergency Management			
Salaries	57,240	56,710	58,500
Contractual	16,520	14,346	8,000
Commodities	19,563	11,200	12,000
Capital Outlay	0	2,800	3,000
Employee Benefits - Health Insurance	37,671	38,900	0
Employee Benefits	10,210	13,639	0
Reimbursements	(586)		0
Total	140,618	137,595	81,500
GIS			
Salaries	53,634	57,430	59,728
Contractual	596	2,574	3,040
Commodities	2,654	1,950	1,500
Capital Outlay	0		
Employee Benefits - Health Insurance	37,671	38,900	0
Employee Benefits	9,705	10,691	0
Reimbursements	(300)		
Total	103,960	111,545	64,268
IT			
Salaries	76,729	66,842	69,515
Contractual	5,278	5,000	82,757
Commodities	737	2,500	5,000
Capital Outlay			2,500
Employee Benefits - Health Insurance			0
Employee Benefits	12,962	12,091	0
Reimbursements			
Total	95,706	86,433	159,772
Appropriations			
Juvenile Detention	10,700	12,000	12,000
CASA	14,000	14,000	14,000
Senior Care Act	23,078	49,074	51,132
Economic Development	49,574	49,358	49,182
Total	97,352	124,432	126,314
Transfers			
Transfer to Road and Bridge Fund - Sales tax recei	120,000	120,000	120,000
Transfer to Courthouse Renovation Fund	50,000	0	25,000
Transfer to Courthouse Technology Fund	100,000	100,000	25,000
Transfer to Solid Waste Fund	100,000	100,000	100,000
Transfer to Sheriff Reserve Fund		40,000	25,000
Total	370,000	360,000	295,000
Other			
Grant Expenditures	5,408		
KCAMP			120,000
Audit & Budget			45,000
Years of Service			15,000
NCKLEPG			1,500
ROZ Program			13,000
Total	5,408	0	194,500
Total - Page 6c	**1,306,996**	**1,415,143**	**1,328,604**

Mitchell County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for	Proposed Budget Year for 2026
Expenditures:			
Total - Page 6b	3,873,848	4,520,980	3,249,658
Total - Page 6c	1,306,996	1,415,143	1,328,604
Total Detail Expenditures**	**5,180,844**	**5,936,123**	**4,578,262**

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

Mitchell County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
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	xxxxxxxxxxxxxxxx
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

Mitchell County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	742,022	939,969	909,870
Receipts:			
Ad Valorem Tax	2,443,338	2,348,081	xxxxxxxxxxxxxxxx
Delinquent Tax	19,575	22,000	7,000
Motor Vehicle Tax	230,637	205,192	200,628
Recreational Vehicle Tax	4,046	3,534	3,655
16/20M Vehicle Tax	27,163	24,174	24,363
Commercial Vehicle Tax	24,100	21,266	20,453
Watercraft Tax	5,422	5,025	0
Special City & County Highway	397,337	389,483	390,850
County Equalization			
In Lieu of Taxes less Township allocation	82,706	80,000	68,113
Transfer from General Fund - Sales Tax	120,000	120,000	120,000
Reimbursements	230,351	230,000	250,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-64,344	-74,993	-31,990
Miscellaneous	4,118		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,524,449**	**3,373,762**	**1,053,072**
Resources Available:	**4,266,471**	**4,313,731**	**1,962,942**
Expenditures:			
Salaries	831,859	890,000	926,000
Contractual	74,703	270,000	210,000
Commodities	1,517,114	1,500,000	1,530,000
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	452,400	455,000	0
Employee Benefits	150,426	188,861	0
Transfer to Special Machinery & Equipm	50,000	50,000	50,000
Transfer to Special Road & Bridge Fund	50,000	50,000	200,000
Transfer to Special Highway Improvemer	200,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,326,502**	**3,403,861**	**2,916,000**
Unencumbered Cash Balance Dec 31	939,969	909,870	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,945,232	3,931,321	2,916,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,916,000
		Tax Required	953,058
	Delinquent Comp Rate:	3.0%	28,592
		Amount of 2025 Ad Valorem Tax	981,650

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	168,670	101,841	66,349
Receipts:			
Ad Valorem Tax	188,110	198,349	xxxxxxxxxxxxxxxx
Delinquent Tax	1,056	1,000	0
Motor Vehicle Tax	6,263	15,790	16,948
Recreational Vehicle Tax	113	272	309
16/20 M Vehicle Tax	-73	1,860	2,058
Commercial Vehicle Tax	781	1,637	1,728
Watercraft Tax	192	387	0
Reimbursements	730		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,952	-4,787	-6,090
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**192,220**	**214,508**	**14,953**
Resources Available:	**360,890**	**316,349**	**81,302**
Expenditures:			
Construction and reconstruction	259,049	250,000	260,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**259,049**	**250,000**	**260,000**
Unencumbered Cash Balance Dec 31	101,841	66,349	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	286,150	286,150	260,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	260,000
		Tax Required	178,698
	Delinquent Comp Rate:	3.0%	5,361
		Amount of 2025 Ad Valorem Tax	184,059

Adopted Budget **Fair Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,291	1,826	879
Receipts:			
Ad Valorem Tax	29,151	28,655	xxxxxxxxxxxxxxxx
Delinquent Tax	214	0	0
Motor Vehicle Tax	2,316	2,446	2,448
Recreational Vehicle Tax	41	42	45
16/20 M Vehicle Tax	288	288	297
Commercial Vehicle Tax	239	254	250
Watercraft Tax	54	60	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-768	-692	-856
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**31,535**	**31,053**	**2,184**
Resources Available:	**33,826**	**32,879**	**3,063**
Expenditures:			
Appropriations	32,000	32,000	32,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**32,000**	**32,000**	**32,000**
Unencumbered Cash Balance Dec 31	1,826	879	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	32,000	32,000	32,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,000
		Tax Required	28,937
	Delinquent Comp Rate:	3.0%	868
		Amount of 2025 Ad Valorem Tax	29,805

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Soil Conservation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,192	1,755	786
Receipts:			
Ad Valorem Tax	25,054	27,030	xxxxxxxxxxxxxx
Delinquent Tax	205	0	0
Motor Vehicle Tax	2,344	2,101	2,310
Recreational Vehicle Tax	41	36	42
16/20 M Vehicle Tax	280	247	280
Commercial Vehicle Tax	244	218	235
Watercraft Tax	55	51	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-660	-652	-803
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**27,563**	**29,031**	**2,064**
Resources Available:	**31,755**	**30,786**	**2,850**
Expenditures:			
Appropriations	30,000	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**30,000**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	1,755	786	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	30,000	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,150
	Delinquent Comp Rate:	3.0%	815
		Amount of 2025 Ad Valorem Tax	27,965

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,427	8,470	-30,470
Receipts:			
Ad Valorem Tax	118,437	167,306	xxxxxxxxxxxxxx
Delinquent Tax	1,094	1,000	0
Motor Vehicle Tax	13,290	9,948	14,295
Recreational Vehicle Tax	231	171	260
16/20 M Vehicle Tax	2,023	1,172	1,736
Commercial Vehicle Tax	1,314	1,031	1,457
Watercraft Tax	286	244	0
Chemical Sales & Reimbursements	37,688	40,000	40,000
Transfer from Noxious Weed Capital O	35,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,119	-4,711	-7,704
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**206,244**	**216,161**	**50,044**
Resources Available:	**259,671**	**224,631**	**19,574**
Expenditures:			
Salaries	89,369	96,534	100,395
Contractual	9,926	15,995	15,795
Commodities	99,845	93,472	127,638
Capital Outlay		0	
Employee Benefits - Health Insurance	35,900	37,100	0
Employee Benefits	16,161	6,000	0
Transfer to Noxious Weed C.O. Fund		6,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**251,201**	**255,101**	**251,828**
Unencumbered Cash Balance Dec 31	8,470	-30,470	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	304,851	266,967	251,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,828
See Tab D		Tax Required	232,254
	Delinquent Comp Rate:	3.0%	6,968
		Amount of 2025 Ad Valorem Tax	239,222

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	115,618	71,895	255,383
Receipts:			
Ad Valorem Tax	1,426,108	1,492,923	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,531	11,000	4,000
Motor Vehicle Tax	108,437	119,759	127,561
Recreational Vehicle Tax	1,915	2,063	2,324
16/20 M Vehicle Tax	9,420	14,109	15,490
Commercial Vehicle Tax	11,898	12,412	13,004
Watercraft Tax	2,751	2,933	0
Ambulance Runs and Reimbursements	182,290	380,000	250,000
Grants			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-37,553	-35,909	-27,313
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,714,797**	**1,999,290**	**385,066**
Resources Available:	**1,830,415**	**2,071,185**	**640,449**
Expenditures:			
Salaries	873,743	856,156	900,000
Contractual	134,119	109,000	88,200
Commodities	121,484	145,000	135,000
Capital Outlay	0	0	0
Employee Benefits - Health Insurance	347,354	370,100	0
Employee Benefits	147,766	190,546	0
Transfer to Ambulance Special Equip. Fu	40,000	20,000	70,600
Transfer to Ambulance C.O. Fund	40,000	65,000	65,000
Rescue Squad:			
Rescue Squad - Salaries	12,180	15,000	15,000
Rescue Squad - Contractual	5,319	5,000	5,000
Rescue Squad - Commodities	12,395	5,000	5,000
Water Rescue Team	6,160	10,000	10,000
Transfer to Rescue Squad C.O. Fund	15,000	25,000	25,000
Transfer to Water Rescue Equipment Rc	3,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,758,520**	**1,815,802**	**1,318,800**
Unencumbered Cash Balance Dec 31	71,895	255,383	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	1,828,668	1,922,878	1,318,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,318,800
		Tax Required	678,351
	Delinquent Comp Rate:	3.0%	20,351
		Amount of 2025 Ad Valorem Tax	698,702

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,268	8,618	4,812
Receipts:			
Ad Valorem Tax	146,138	143,503	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,078	1,000	0
Motor Vehicle Tax	12,165	12,271	12,261
Recreational Vehicle Tax	214	211	223
16/20 M Vehicle Tax	1,364	1,446	1,489
Commercial Vehicle Tax	1,283	1,272	1,250
Watercraft Tax	290	300	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,848	-3,549	-4,371
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**158,684**	**156,454**	**10,852**
Resources Available:	**169,952**	**165,072**	**15,664**
Expenditures:			
Appropriations	161,334	160,260	158,783
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**161,334**	**160,260**	**158,783**
Unencumbered Cash Balance Dec 31	8,618	4,812	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	161,234	160,260	158,783
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	158,783
		Tax Required	143,119
	Delinquent Comp Rate:	3.0%	4,294
		Amount of 2025 Ad Valorem Tax	147,413

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,880	11,485	7,061
Receipts:			
Ad Valorem Tax	194,786	287,006	xxxxxxxxxxxxxx
Delinquent Tax	1,439	2,000	1,000
Motor Vehicle Tax	16,214	16,361	24,523
Recreational Vehicle Tax	285	282	447
16/20 M Vehicle Tax	1,818	1,927	2,978
Commercial Vehicle Tax	1,710	1,696	2,500
Watercraft Tax	387	401	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,129	-4,732	-11,656
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**211,510**	**304,941**	**19,792**
Resources Available:	**226,390**	**316,426**	**26,853**
Expenditures:			
Appropriations	214,905	309,365	313,091
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**214,905**	**309,365**	**313,091**
Unencumbered Cash Balance Dec 31	11,485	7,061	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	214,905	309,365	313,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	313,091
		Tax Required	286,238
	Delinquent Comp Rate:	3.0%	8,587
		Amount of 2025 Ad Valorem Tax	294,825

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	395,956	343,012	244,681
Receipts:			
Ad Valorem Tax	429,123	520,468	xxxxxxxxxxxxxx
Delinquent Tax	4,204	5,000	2,000
Motor Vehicle Tax	53,972	36,046	44,471
Recreational Vehicle Tax	948	621	810
16/20 M Vehicle Tax	5,943	4,247	5,400
Commercial Vehicle Tax	5,709	3,736	4,534
Watercraft Tax	1,293	883	0
Reimbursements & Grants	563,897	295,000	295,000
Transfer from County Health C.O. Fund			50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,303	-13,923	-6,176
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**1,053,786**	**852,078**	**396,039**
Resources Available:	**1,449,742**	**1,195,090**	**640,720**
Expenditures:			
Salaries	312,808	340,000	345,000
Contractual	111,438	132,152	128,900
Commodities	246,156	232,464	254,300
Capital Outlay	5,978	0	
Transfer to County Health C.O. Fund	175,000	0	5,000
Employee Benefits - Health Insurance	200,260	180,200	0
Employee Benefits	55,090	65,593	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**1,106,730**	**950,409**	**733,200**
Unencumbered Cash Balance Dec 31	343,012	244,681	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	1,295,709	1,012,729	733,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	733,200
		Tax Required	92,480
	Delinquent Comp Rate:	3.0%	2,774
		Amount of 2025 Ad Valorem Tax	95,254

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	52,351	51,357	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	311	0	0
Motor Vehicle Tax	4,505	4,393	4,388
Recreational Vehicle Tax	79	76	80
16/20 M Vehicle Tax	593	518	533
Commercial Vehicle Tax	476	455	447
Watercraft Tax	108	108	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,379	-1,308	-1,615
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,044**	**55,599**	**3,833**
Resources Available:	**57,044**	**55,599**	**3,833**
Expenditures:			
Mental Health Services	57,044	55,599	58,427
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,044**	**55,599**	**58,427**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	55,645	55,645	58,427
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	58,427
		Tax Required	54,594
	Delinquent Comp Rate:	3.0%	1,638
		Amount of 2025 Ad Valorem Tax	56,232

Adopted Budget **OCCK**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	55,179	53,905	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	421	0	0
Motor Vehicle Tax	4,662	4,630	4,606
Recreational Vehicle Tax	82	80	84
16/20 M Vehicle Tax	533	546	559
Commercial Vehicle Tax	490	480	470
Watercraft Tax	111	113	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,453	-1,302	-1,609
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,025**	**58,452**	**4,110**
Resources Available:	**60,025**	**58,452**	**4,110**
Expenditures:			
Contractual	60,025	58,452	58,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**60,025**	**58,452**	**58,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	58,500	58,500	58,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	58,500
		Tax Required	54,390
	Delinquent Comp Rate:	3.0%	1,632
		Amount of 2025 Ad Valorem Tax	56,022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election Expense**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,200	26,624	25,863
Receipts:			
Ad Valorem Tax	63,187	38,843	xxxxxxxxxxxxxx
Delinquent Tax	322	0	0
Motor Vehicle Tax	3,328	5,301	3,319
Recreational Vehicle Tax	58	91	60
16/20 M Vehicle Tax	373	624	403
Commercial Vehicle Tax	351	549	338
Watercraft Tax	79	130	0
Reimbursements	25,824		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,664	-1,299	-1,113
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**91,858**	**44,239**	**3,007**
Resources Available:	**93,058**	**70,863**	**28,870**
Expenditures:			
Salaries			
Contractual	60,764	25,000	50,500
Commodities	5,670	10,000	6,000
Capital Outlay		0	
Transfer to Election Technology Fund		10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**66,434**	**45,000**	**66,500**
Unencumbered Cash Balance Dec 31	26,624	25,863	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	65,000	50,000	66,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	66,500
		Tax Required	37,630
	Delinquent Comp Rate:	3.0%	1,129
		Amount of 2025 Ad Valorem Tax	38,759

Adopted Budget **Historical Museum**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,021	3,952	2,870
Receipts:			
Ad Valorem Tax	67,073	69,485	xxxxxxxxxxxxxx
Delinquent Tax	498	1,000	0
Motor Vehicle Tax	5,645	5,629	5,937
Recreational Vehicle Tax	99	97	108
16/20 M Vehicle Tax	658	663	721
Commercial Vehicle Tax	591	583	605
Watercraft Tax	133	138	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,766	-1,677	-2,066
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**72,931**	**75,918**	**5,305**
Resources Available:	**77,952**	**79,870**	**8,175**
Expenditures:			
Appropriation	74,000	77,000	77,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**74,000**	**77,000**	**77,000**
Unencumbered Cash Balance Dec 31	3,952	2,870	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	74,000	77,000	77,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,000
		Tax Required	68,825
	Delinquent Comp Rate:	3.0%	2,065
		Amount of 2025 Ad Valorem Tax	70,890

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Reappraisal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	75,910	36,566	20,159
Receipts:			
Ad Valorem Tax	308,579	292,743	xxxxxxxxxxxxxxxx
Delinquent Tax	2,267	3,000	1,000
Motor Vehicle Tax	23,451	25,912	25,013
Recreational Vehicle Tax	411	446	456
16/20 M Vehicle Tax	2,950	3,053	3,037
Commercial Vehicle Tax	2,417	2,685	2,550
Watercraft Tax	539	635	0
Other Reimbursements	3,960		
Transfer from Special Reappraisal Equip. Fund		50,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,125	-8,614	-6,161
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**336,449**	**369,860**	**25,895**
Resources Available:	**412,359**	**406,426**	**46,054**
Expenditures:			
Salaries	213,663	204,750	207,740
Contractual	18,521	19,950	18,950
Commodities	4,553	12,250	11,630
Capital Outlay			5,700
Employee Benefits - Health Insurance	101,032	104,400	0
Employee Benefits	38,024	44,917	0
Transfer to Special Reappraisal Equip. Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**375,793**	**386,267**	**244,020**
Unencumbered Cash Balance Dec 31	36,566	20,159	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	381,700	392,711	244,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,020
		Tax Required	197,966
		Delinquent Comp Rate: 3.0%	5,939
		Amount of 2025 Ad Valorem Tax	203,905

Adopted Budget **Employee Benefits**	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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			7,036
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-102,990
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**-95,954**
Resources Available:	**0**	**0**	**-95,954**
Expenditures:			
FICA			360,000
KPERS			500,000
KP&F			75,000
Unemployment			5,000
KWORCC			105,000
Health Insurance			2,400,000
Other Employee Benefits			2,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**3,447,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	0	0	3,447,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,447,200
		Tax Required	3,543,154
		Delinquent Comp Rate: 3.0%	106,295
		Amount of 2025 Ad Valorem Tax	3,649,449

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed C.O.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	158,425	104,019	100,019
Receipts:			
Transfer from Noxious Weed Fund		6,000	8,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**6,000**	**8,000**
Resources Available:	**158,425**	**110,019**	**108,019**
Expenditures:			
Capital Outlay	19,406	10,000	108,019
Transfer to Noxious Weed Fund	35,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,406**	**10,000**	**108,019**
Unencumbered Cash Balance Dec 31	104,019	100,019	0
2024/2025/2026 Budget Authority Amount:	147,568	140,425	108,019

Adopted Budget **Ambulance Spec. Equip.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	609,779	624,348	244,348
Receipts:			
Transfer from Ambulance Service Fund	40,000	20,000	70,600
Sale of equipment	23,033		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,033**	**20,000**	**70,600**
Resources Available:	**672,812**	**644,348**	**314,948**
Expenditures:			
Capital Outlay	48,464	400,000	314,948
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,464**	**400,000**	**314,948**
Unencumbered Cash Balance Dec 31	624,348	244,348	0
2024/2025/2026 Budget Authority Amount:	412,074	599,779	314,948

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Health C.O.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	173,287	309,264	284,264
Receipts:			
Transfer from County Health Fund	175,000	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**175,000**	**0**	**5,000**
Resources Available:	**348,287**	**309,264**	**289,264**
Expenditures:			
Capital Outlay	39,023	25,000	289,264
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,023**	**25,000**	**289,264**
Unencumbered Cash Balance Dec 31	309,264	284,264	0
2024/2025/2026 Budget Authority Amount:	280,000	130,787	289,264

Adopted Budget **Spec. Reappraisal Equip.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	118,131	118,131	68,131
Receipts:			
Transfer from Special Reappraisal Fund			
Sale of equipment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**118,131**	**118,131**	**68,131**
Expenditures:			
Capital Outlay			68,131
Transfer to Special Reappraisal Fund		50,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**50,000**	**68,131**
Unencumbered Cash Balance Dec 31	118,131	68,131	0
2024/2025/2026 Budget Authority Amount:	138,131	68,131	68,131

CPA Summary

Mitchell County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol Treatment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Liquor Tax	15,213	16,954	14,373
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,213**	**16,954**	**14,373**
Resources Available:	**15,213**	**16,954**	**14,373**
Expenditures:			
Contractual	15,213	16,954	14,373
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,213**	**16,954**	**14,373**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	19,602	16,954	14,373

Adopted Budget **911 Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	386	378	378
Receipts:			
Fees	0	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**386**	**378**	**378**
Expenditures:			
Capital Outlay	8		378
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8**	**0**	**378**
Unencumbered Cash Balance Dec 31	378	378	0
2024/2025/2026 Budget Authority Amount:	1,514	386	378

CPA Summary

Mitchell County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,371	2,187	2,187
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,371**	**2,187**	**2,187**
Expenditures:			
Capital Outlay	1,184		2,187
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,184**	**0**	**2,187**
Unencumbered Cash Balance Dec 31	2,187	2,187	0
2024/2025/2026 Budget Authority Amount:	3,270	3,371	2,187

Adopted Budget

Mitchell - 911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,207	76,571	96,571
Receipts:			
Fees	55,725	70,000	70,000
Interest on Idle Funds	50		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,775**	**70,000**	**70,000**
Resources Available:	**122,982**	**146,571**	**166,571**
Expenditures:			
Capital Outlay	46,411	50,000	166,571
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,411**	**50,000**	**166,571**
Unencumbered Cash Balance Dec 31	76,571	96,571	0
2024/2025/2026 Budget Authority Amount:	124,121	132,207	166,571

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Courthouse Technology**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,944	-2,276	0
Receipts:			
Transfer from General Fund	100,000	100,000	25,000
Reimbursements	1,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**101,000**	**100,000**	**25,000**
Resources Available:	**120,944**	**97,724**	**25,000**
Expenditures:			
Capital Outlay	123,220	97,724	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,220**	**97,724**	**25,000**
Unencumbered Cash Balance Dec 31	-2,276	0	0
2024/2025/2026 Budget Authority Amount:	101,000	119,944	25,000

See Tab A
See Tab B

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Collections	57,058	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,058**	**50,000**	**50,000**
Resources Available:	**57,058**	**50,000**	**50,000**
Expenditures:			
Contractual	57,058	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,058**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	40,000	60,000	50,000

See Tab A

CPA Summary

Mitchell County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Courthouse Renovation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,889	66,889	41,889
Receipts:			
Transfer from General Fund	50,000		25,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**50,000**	**0**	**25,000**
Resources Available:	**69,889**	**66,889**	**66,889**
Expenditures:			
Improvements	3,000	25,000	66,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,000**	**25,000**	**66,889**
Unencumbered Cash Balance Dec 31	66,889	41,889	0
2024/2025/2026 Budget Authority Amour	50,000	59,889	66,889

Adopted Budget

Election Technology	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,367	15,851	15,851
Receipts:			
Transfer from Election Fund		10,000	10,000
Reimbursements	11,834		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**11,834**	**10,000**	**10,000**
Resources Available:	**41,201**	**25,851**	**25,851**
Expenditures:			
Capital Outlay	25,350	10,000	25,851
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,350**	**10,000**	**25,851**
Unencumbered Cash Balance Dec 31	15,851	15,851	0
2024/2025/2026 Budget Authority Amour	20,769	52,367	25,851

See Tab A

CPA Summary

Mitchell County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	239,155	272,906	242,072
Receipts:			
User Fees	406,848	250,000	250,000
Transfer from General Fund	100,000	100,000	100,000
Interest on Idle Funds			
Miscellaneous	20,668		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**527,516**	**350,000**	**350,000**
Resources Available:	**766,671**	**622,906**	**592,072**
Expenditures:			
Salaries	93,205	95,000	
Contractual	320,381	200,000	300,000
Commodities			
Capital Outlay			
Employee Benefits - Health Insurance	63,322	65,500	0
Employee Benefits	16,857	20,334	0
Reserve for Future Year			292,072
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**493,765**	**380,834**	**592,072**
Unencumbered Cash Balance Dec 31	272,906	242,072	0
2024/2025/2026 Budget Authority Amoun	588,806	610,801	592,072

Adopted Budget

Employee Benefits #2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	7,036	7,036
Receipts:			
Reimbursement from General Fund	63,462	0	0
Reimbursements and refunds		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**63,462**	**0**	**0**
Resources Available:	**63,462**	**7,036**	**7,036**
Expenditures:			
Employee benefits	56,426	0	7,036
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**56,426**	**0**	**7,036**
Unencumbered Cash Balance Dec 31	7,036	7,036	0
2024/2025/2026 Budget Authority Amoun	63,462	0	7,036

CPA Summary

Mitchell County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Hwy Improvement		Special Equipment & Machinery		Ambulance C.O.		Rescue Squad C.O.		Crime Victims Restitution		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,866,442	Cash Balance Jan 1	1,189,941	Cash Balance Jan 1	376,326	Cash Balance Jan 1	89,284	Cash Balance Jan 1	16,432	3,538,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Proceeds	63,265		917							
Transfer from Road & Bridge Fund	200,000		50,000							
Transfer from Ambulance Service Fund					40,000		15,000			
District Court Fees										
Reimbursements and Other							250		100	
Vehicle Taxes and Fees										
Interest Earned										
Fees										
Total Receipts	263,265	Total Receipts	50,917	Total Receipts	40,000	Total Receipts	15,250	Total Receipts	100	369,532
Resources Available:	2,129,707	Resources Available:	1,240,858	Resources Available:	416,326	Resources Available:	104,534	Resources Available:	16,532	3,907,957
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Highway Improvements	238,813									
Capital Outlay			42,091		20,000		15,317			
Taxes and Fees										
Contractual										
Transfer to General Fund										
Transfer to Water Rescue Equipment Reserve							3,645			
Total Expenditures	238,813	Total Expenditures	42,091	Total Expenditures	20,000	Total Expenditures	18,962	Total Expenditures	0	319,866
Cash Balance Dec 31	1,890,894	Cash Balance Dec 31	1,198,767	Cash Balance Dec 31	396,326	Cash Balance Dec 31	85,572	Cash Balance Dec 31	16,532	**3,588,091** **
										3,588,091 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Mitchell County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: SEED & LATCF		(2) Fund Name: Special Motor Vehicle		(3) Fund Name: Concealed Weapon Permit		(4) Fund Name: Registered Offender		(5) Fund Name: Prosecuting Attorney Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,727	Cash Balance Jan 1	139,538	Cash Balance Jan 1	14,385	Cash Balance Jan 1	26,700	Cash Balance Jan 1	6,703	230,053
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Proceeds										
Transfer from Road & Bridge Fund										
Transfer from Ambulance Service Fund										
Grants										
Reimbursements and Other										
Vehicle Taxes and Fees			1,734,411							
Interest Earned										
Fees					228		2,120		650	
Total Receipts	0	Total Receipts	1,734,411	Total Receipts	228	Total Receipts	2,120	Total Receipts	650	1,737,409
Resources Available:	42,727	Resources Available:	1,873,949	Resources Available:	14,613	Resources Available:	28,820	Resources Available:	7,353	1,967,462
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Highway Improvements										
Capital Outlay										
Taxes and Fees			1,657,206							
Contractual									332	
Transfer to General Fund			75,558							
Total Expenditures	0	Total Expenditures	1,732,764	Total Expenditures	0	Total Expenditures	0	Total Expenditures	332	1,733,096
Cash Balance Dec 31	42,727	Cash Balance Dec 31	141,185	Cash Balance Dec 31	14,613	Cash Balance Dec 31	28,820	Cash Balance Dec 31	7,021	**234,366** **
										234,366 **

**Note: These two block figures should agree.

CPA Summary

Mitchell County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Drug Seizure		(2) Fund Name: Clerk Technology		(3) Fund Name: Treasurer Technology		(4) Fund Name: Special Road & Bridge		(5) Fund Name: PBC - Bond & Interest		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,982	Cash Balance Jan 1	16,992	Cash Balance Jan 1	18,439	Cash Balance Jan 1	52,220	Cash Balance Jan 1	0	91,633
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	18,788									
Grants										
Rent from Mitchell County Hospital									948,025	
Interest Earned										
Transfer from Road & Bridge Fund							50,000			
Reimbursements										
Fees			1,793		1,793					
Total Receipts	18,788	Total Receipts	1,793	Total Receipts	1,793	Total Receipts	50,000	Total Receipts	948,025	1,020,399
Resources Available:	22,770	Resources Available:	18,785	Resources Available:	20,232	Resources Available:	102,220	Resources Available:	948,025	1,112,032
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual							28,614			
Commodities										
Bond Principal									825,000	
Bond Interest									123,025	
Capital Outlay										
Highway improvements										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	28,614	Total Expenditures	948,025	976,639
Cash Balance Dec 31	22,770	Cash Balance Dec 31	18,785	Cash Balance Dec 31	20,232	Cash Balance Dec 31	73,606	Cash Balance Dec 31	0	**135,393** **
										135,393 **

**Note: These two block figures should agree.

CPA Summary

Mitchell County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Reg. of Deeds Technology		(2) Fund Name: Worthless Check Assessment		(3) Fund Name: Carol Fleming Reward		(4) Fund Name: County Health Memorial		(5) Fund Name: ARPA Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	138,450	Cash Balance Jan 1	14,616	Cash Balance Jan 1	8,627	Cash Balance Jan 1	5,363	Cash Balance Jan 1	196,042	363,098
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections										
Grants										
Rent from Mitchell County Hospital										
Interest Earned									1,305	
Transfer from Road & Bridge Fund										
Reimbursements										
Fees	7,170									
Total Receipts	7,170	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	1,305	8,475
Resources Available:	145,620	Resources Available:	14,616	Resources Available:	8,627	Resources Available:	5,363	Resources Available:	197,347	371,573
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual									20,000	
Commodities										
Bond Principal										
Bond Interest										
Capital Outlay										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	20,000	20,000
Cash Balance Dec 31	145,620	Cash Balance Dec 31	14,616	Cash Balance Dec 31	8,627	Cash Balance Dec 31	5,363	Cash Balance Dec 31	177,347	**351,573** **
										351,573 **

**Note: These two block figures should agree.

CPA Summary

Mitchell County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sheriff Equipment Reserve		Water Rescue Equipment Reserve								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections										
Grants			2,500							
Transfer from Rescue Squad Capital Outlay			3,645							
Transfer from Ambulance			3,000							
Fees										
Total Receipts	0	Total Receipts	9,145	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,145
Resources Available:	0	Resources Available:	9,145	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,145
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual										
Commodities										
Capital Outlay										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	9,145	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**9,145** **
										9,145 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Mitchell County 2026

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 25, 2025 at 9:00AM at Mitchell County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 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	5,180,844	31.226	5,936,123	28.830	4,578,262	1,978,480	20.114
Debt Service							
Road & Bridge	3,326,502	25.064	3,403,861	24.522	2,916,000	981,650	9.980
Special Bridge	259,049	1.929	250,000	2.071	260,000	184,059	1.871
Fair Building	32,000	0.299	32,000	0.299	32,000	29,805	0.303
Soil Conservation	30,000	0.257	30,000	0.282	30,000	27,965	0.284
Noxious Weed	251,201	1.215	255,101	1.747	251,828	239,222	2.432
Ambulance	1,758,520	14.628	1,815,802	15.591	1,318,800	698,702	7.103
Services for the Elderly	161,334	1.499	160,260	1.499	158,783	147,413	1.499
Hospital Maintenance	214,905	1.998	309,365	2.997	313,091	294,825	2.997
County Health	1,106,730	4.403	950,409	5.435	733,200	95,254	0.968
Mental Health	57,044	0.537	55,599	0.536	58,427	56,232	0.572
OCCK	60,025	0.566	58,452	0.563	58,500	56,022	0.570
Election Expense	66,434	0.648	45,000	0.406	66,500	38,759	0.394
Historical Museum	74,000	0.688	77,000	0.726	77,000	70,890	0.721
Special Reappraisal	375,793	3.165	386,267	3.057	244,020	203,905	2.073
Employee Benefits					3,447,200	3,649,449	37.102
Noxious Weed C.O.	54,406		10,000		108,019		
Ambulance Spec. Equip.	48,464		400,000		314,948		
County Health C.O.	39,023		25,000		289,264		
Spec. Reappraisal Equip.			50,000		68,131		
Alcohol Treatment	15,213		16,954		14,373		
911 Fund	8				378		
Emergency 911	1,184				2,187		
Mitchell - 911	46,411		50,000		166,571		
Courthouse Technology	123,220		97,724		25,000		
Transient Guest Tax	57,058		50,000		50,000		
Courthouse Renovation	3,000		25,000		66,889		
Election Technology	25,350		10,000		25,851		
Solid Waste	493,765		380,834		592,072		
Employee Benefits #2	56,426				7,036		
Non-Budgeted Funds-A	319,866						
Non-Budgeted Funds-B	1,733,096						
Non-Budgeted Funds-C	976,639						
Non-Budgeted Funds-D	20,000						
Non-Budgeted Funds-E							
Totals	16,967,510	88.122	14,880,751	88.561	16,274,330	8,752,631	88.983
						Revenue Neutral Rate **	*88.983*
Less: Transfers	1,057,203		636,000		778,600		
Net Expenditure	15,910,307		14,244,751		15,495,730		
Total Tax Levied	8,735,893		8,742,504		xxxxxxxxxxxxxxxxx		
Assessed Valuation	99,208,639		98,831,920		98,363,745		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	5,065,000	5,065,000	3,445,000
Other	0	0	0
Lease Pur. Princ.	49,497	33,999	17,413
Total	5,114,497	5,098,999	3,462,413

*Tax rates are expressed in mills

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

Heather Weston
County Clerk

BELOIT CALL
PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: MITCHELL COUNTY BUDGET NOTICE

(First published in the Beloit Call on Thursday, July 24, 2025)

NOTICE OF BUDGET HEARING

The governing body of

Mitchell County

ugust 25, 2025 at 9:00AM at Mitchell County Commissioner's Room for the purpose of hearing and bjections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

026 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.

or Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
penditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
5,180,844	31.226	5,936,123	28.830	4,578,262	1,978,480	20.114
3,326,502	25.064	3,403,861	24.522	2,916,000	981,650	9.980
259,049	1.929	250,000	2.071	260,000	184,059	1.871
32,000	0.299	32,000	0.299	32,000	29,805	0.303
30,000	0.257	30,000	0.282	30,000	27,965	0.284
251,201	1.215	255,101	1.747	251,828	239,222	2.432
1,758,520	14.628	1,815,802	15.591	1,318,800	698,702	7.103
161,334	1.499	160,260	1.499	158,783	147,413	1.499
214,905	1.998	309,365	2.997	313,091	294,825	2.997
1,106,730	4.403	950,409	5.435	733,200	95,254	0.968
57,044	0.537	55,599	0.536	58,427	56,232	0.572
60,025	0.566	58,452	0.563	58,500	56,022	0.570
66,434	0.648	45,000	0.406	66,500	38,759	0.394
74,000	0.688	77,000	0.726	77,000	70,890	0.721
375,793	3.165	386,267	3.057	244,020	203,905	2.073
				3,447,200	3,649,449	37.102
54,406		10,000		108,019		
48,464		400,000		314,948		
39,023		25,000		289,264		
		50,000		68,131		
15,213		16,954		14,373		
8				378		
1,184				2,187		
46,411		50,000		166,571		
123,220		97,724		25,000		
57,058		50,000		50,000		
3,000		25,000		66,889		
25,350		10,000		25,851		
493,765		380,834		592,072		
56,426				7,036		
319,866						
1,733,096						
976,639						
20,000						
16,967,510	88.122	14,880,751	88.561	16,274,330	8,752,631	88.983
				Revenue Neutral Rate **		*88.983*
1,057,203		636,000		778,600		
15,910,307		14,244,751		15,495,730		
8,735,893		8,742,504		xxxxxxxxxxxxxxxxx		
99,208,639		98,831,920		98,363,745		

2023	2024	2025
0	0	0
5,065,000	5,065,000	3,445,000
0	0	0
49,497	33,999	17,413
5,114,497	5,098,999	3,462,413

lls

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 24, 2025 and that a verified statement of the fee and charges there for is $267.30.

Denise Lahodny

Subscribed and sworn to before this 24th day of July 2025

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS

JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29

BELOIT CALL
PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: MITCHELL COUNTY BUDGET NOTICE



the fun of picking up





n Thursday, July 24, 2025)
T HEARING

ody of
nty
Commissioner's Room for the purpose of hearing and
se of all funds and the amount of ad valorem tax.
's Office and will be available at this hearing.
IARY
em Tax establish the maximum limits of the 2026 budget.
ding on the final assessed valuation.

mate for 2025	Proposed Budget Year for 2026			
	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
3	28.830	4,578,262	1,978,480	20.114
1	24.522	2,916,000	981,650	9.980
0	2.071	260,000	184,059	1.871
0	0.299	32,000	29,805	0.303
0	0.282	30,000	27,965	0.284
1	1.747	251,828	239,222	2.432
2	15.591	1,318,800	698,702	7.103
)	1.499	158,783	147,413	1.499
5	2.997	313,091	294,825	2.997
)	5.435	733,200	95,254	0.968
)	0.536	58,427	56,232	0.572
2	0.563	58,500	56,022	0.570
)	0.406	66,500	38,759	0.394
)	0.726	77,000	70,890	0.721
)	3.057	244,020	203,905	2.073
		3,447,200	3,649,449	37.102
		108,019		
		314,948		
		289,264		
		68,131		
		14,373		
		378		
		2,187		
		166,571		
		25,000		
		50,000		
		66,889		

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 24, 2025 and that a verified statement of the fee and charges there for is $267.30.

Denise Lahodny

Subscribed and sworn to before this 24th day of July 2025

John P Hamel

NOTARY PUBLIC STATE OF KANSAS
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29

STATE OF KANSAS
Mitchell
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Cawker City Ledger***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Mitchell County, Kansas, with a general paid circulation on a weekly basis in Mitchell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Cawker City, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 24 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this 24 day of July, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-22-26

_____
Notary Public's Signature

Publication Fee $ 158.10

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 159.10

(Published in the Cawker City Ledger Thursday, July 25, 2025.)

Mitchell County

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 25, 2025 at 9:00AM at Mitchell County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 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
General	5,180,844	31.226	5,936,123	28.830	4,578,262	1,978,480
Debt Service						
Road & Bridge	3,326,502	25.064	3,403,861	24.522	2,916,000	981,650
Special Bridge	259,049	1.929	250,000	2.071	260,000	184,059
Fair Building	32,000	0.299	32,000	0.299	32,000	29,805
Soil Conservation	30,000	0.257	30,000	0.282	30,000	27,965
Noxious Weed	251,201	1.215	255,101	1.747	251,828	239,222
Ambulance	1,758,520	14.628	1,815,802	15.591	1,318,800	698,702
Services for the Elderly	161,334	1.499	160,260	1.499	158,783	147,413
Hospital Maintenance	214,905	1.998	309,365	2.997	313,091	294,825
County Health	1,106,730	4.403	950,409	5.435	733,200	95,254
Mental Health	57,044	0.537	55,599	0.536	58,427	56,232
OCCK	60,025	0.566	58,452	0.563	58,500	56,022
Election Expense	66,434	0.648	45,000	0.406	66,500	38,759
Historical Museum	74,000	0.688	77,000	0.726	77,000	70,890
Special Reappraisal	375,793	3.165	386,267	3.057	244,020	203,905
Employee Benefits					3,447,200	3,649,449
Noxious Weed C.O.	54,406		10,000		108,019	
Ambulance Spec. Equip.	48,464		400,000		314,948	
County Health C.O.	39,023		25,000		289,264	
Spec. Reappraisal Equip.			50,000		68,131	
Alcohol Treatment	15,213		16,954		14,373	
911 Fund	8				378	
Emergency 911	1,184				2,187	
Mitchell - 911	46,411		50,000		166,571	
Courthouse Technology	123,220		97,724		25,000	
Transient Guest Tax	57,058		50,000		50,000	
Courthouse Renovation	3,000		25,000		66,889	
Election Technology	25,350		10,000		25,851	
Solid Waste	493,765		380,834		592,072	
Employee Benefits #2	56,426				7,036	
Non-Budgeted Funds-A	319,866					
Non-Budgeted Funds-B	1,733,096					
Non-Budgeted Funds-C	976,639					
Non-Budgeted Funds-D	20,000					
Non-Budgeted Funds-E						
Totals	16,967,510	88.122	14,880,751	88.561	16,274,330	8,752,631
						Revenue Neutral Rate **
Less: Transfers	1,057,203		636,000		778,600	
Net Expenditure	15,910,307		14,244,751		15,495,730	
Total Tax Levied	8,735,893		8,742,504		xxxxxxxxxxxxxxxxxxx	
Assessed Valuation	99,208,639		98,831,920		98,363,745	

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	5,065,000	5,065,000	3,445,000
Other	0	0	0
Lease Pur. Princ.	49,497	33,999	17,413
Total	5,114,497	5,098,999	3,462,413

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

Heather Weston
County Clerk