

Mitchell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
MCO F.D. # 1	MCO F.D. # 1 Spec. Equip.	6,500	10,000	10,000	K.S.A. 19-3612c
Tipton F.D. # 2	Tipton F.D. # 2 Spec. Equip	6,000	5,000	10,000	K.S.A. 19-3612c
Solomon Rapids F.D. # 3	Solomon Rapids F.D. # 3 Spec. Equip.	23,000	10,000	10,000	K.S.A. 19-3612c
Total		35,500	25,000	30,000	
Adjustments*			0	0	
Adjusted Totals		35,500	25,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget MCO Fire District # 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,483	796	735
Receipts:			
Ad Valorem Tax	56,460	68,423	XXXXXXXXXXXXXXXXXX
Delinquent Tax	234		
Motor Vehicle Tax	2,247	2,381	3,219
Recreational Vehicle Tax	32	43	55
16/20 M Vehicle Tax	935	892	1,006
Commercial Vehicle Tax	171	144	223
Watercraft Tax	62	56	62
Reimbursements & Grants			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	60,141	71,939	4,565
Resources Available:	67,624	72,735	5,300
Expenditures:			
Contractual	60,172	42,000	42,000
Capital Outlay		20,000	20,000
Commodities	156		
Transfer to MCO F.D. # 1 Spec. Equip.	6,500	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	66,828	72,000	72,000
Unencumbered Cash Balance Dec 31	796	735	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	66,000	72,000	72,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	72,000
		Tax Required	66,700
	Delinquent Comp Rate: 3.0%		2,001
	Amount of 2025 Ad Valorem Tax		68,701

Adopted Budget Tipton Fire District # 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,983	15,327	3,651
Receipts:			
Ad Valorem Tax	16,703	14,195	XXXXXXXXXXXXXXXXXX
Delinquent Tax	39		
Motor Vehicle Tax	772	954	935
Recreational Vehicle Tax	7	9	10
16/20 M Vehicle Tax		61	244
Commercial Vehicle Tax	88	83	83
Watercraft Tax	24	22	21
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,633	15,324	1,293
Resources Available:	41,616	30,651	4,944
Expenditures:			
Contractual	20,289	22,000	25,000
Transfer to Tipton F.D. # 2 Spec. Equip.	6,000	5,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	26,289	27,000	35,000
Unencumbered Cash Balance Dec 31	15,327	3,651	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	27,000	27,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	30,056
	Delinquent Comp Rate: 3.0%		902
	Amount of 2025 Ad Valorem Tax		30,958

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Solomon Rapids Fire District # 3	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,906	1,282	0
Receipts:			
Ad Valorem Tax	80,071	76,479	xxxxxxxxxxxxxxxx
Delinquent Tax	429		
Motor Vehicle Tax	2,261	3,408	3,499
Recreational Vehicle Tax	48	70	75
16/20 M Vehicle Tax	480	491	875
Commercial Vehicle Tax	307	475	472
Watercraft Tax	64	102	100
Reimbursements	11,257		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	94,917	81,025	5,021
Resources Available:	96,823	82,307	5,021
Expenditures:			
Contractual	61,825	40,791	41,000
Capital Outlay		20,800	39,000
Transfer to Solomon Rapids F.D. # 3 Spec. Eq	23,000	10,000	10,000
Lease Payment - Principal & Interest	10,716	10,716	0
Special Projects			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	95,541	82,307	90,000
Unencumbered Cash Balance Dec 31	1,282	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	92,757	83,000	90,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	84,979
	Delinquent Comp Rate: 3.0%		2,549
	Amount of 2025 Ad Valorem Tax		87,528

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriations			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	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

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

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
MCO F.D. # 1 Spec. Equip.		Tipton F.D. # 2 Spec. Equip.		Solomon Rapids F.D. # 3 Spec. Equip.						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	82,403	Cash Balance Jan 1	44,018	Cash Balance Jan 1	27,800	Cash Balance Jan 1	0	Cash Balance Jan 1	0	154,221
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from F.D. Operating fund	6,500		6,000		23,000					
Miscellaneous	4,887									
Equipment sales										
Grant										
Donation										
Total Receipts	11,387	Total Receipts	6,000	Total Receipts	23,000	Total Receipts	0	Total Receipts	0	40,387
Resources Available:	93,790	Resources Available:	50,018	Resources Available:	50,800	Resources Available:	0	Resources Available:	0	194,608
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	765				16,544					
Total Expenditures	765	Total Expenditures	0	Total Expenditures	16,544	Total Expenditures	0	Total Expenditures	0	17,309
Cash Balance Dec 31	93,025	Cash Balance Dec 31	50,018	Cash Balance Dec 31	34,256	Cash Balance Dec 31	0	Cash Balance Dec 31	0	177,299 **
										177,299 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
MCO Fire District # 1
will meet on August 25, 2025 at 9:00 AM 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 the County Clerk's Office and will be available at this hearing.

The governing body of
Tipton Fire District # 2 & Solomon Rapids Fire District # 3
will meet on August 25, 2025 at 9:15 AM and 9:25 AM, respectively, 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 the County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES

Mitchell County (home county), Cloud County, Ottawa County, Osborne County

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		Current Year Estimate for 2025		Proposed Budget Year for 2026			Revenue Neutral Rate**
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Est. Tax Rate*	
MCO Fire District # 1	66,828	4.079	72,000	5.619	72,000	68,701	5.774	5.934
Tipton Fire District # 2	26,289	1.486	27,000	1.488	35,000	30,958	3.192	1.509
Solomon Rapids Fire District # 3	95,541	2.564	82,307	2.626	90,000	87,528	3.075	2.770
Non-Budgeted Funds-A	17,309							
Totals	205,967	8.129	181,307	9.733	197,000	187,187	12.041	
Less: Transfers	35,500		25,000		30,000			
Net Expenditure	170,467		156,307		167,000			
Total Tax Levied	149,607		164,017		187,187			
Assessed Valuation	54,763,650		52,414,936		50,059,076			

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.	0	19,900	10,000
Total	0	19,900	10,000

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Valuations	#1	#2	#3	Total
Mitchell	10,033,049	7,178,916	28,460,518	
Cloud	1,468,444			
Ottawa	396,941			
Osborne		2,521,208		
	11,898,434	9,700,124	28,460,518	50,059,076

Heather Weston
Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Tipton Fire District # 2 & Solomon Rapids Fire District # 3

will meet on August 25, 2025 at 9:10 AM and 9:20 AM, respectively, at Mitchell County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

	Revenue Neutral Rate*	Proposed Tax Rate
Tipton Fire District # 2	1.509	3.192
Solomon Rapids Fire District # 3	2.770	3.075

Tax Rates are expressed in mills

* Revenue Neutral Rate as defined by KSA 79-2988