State of Kansas

CERTIFICATE

2026

To the Clerk of WABAUNSEE COUNTY, State of Kansas
We, the undersigned, officers of
WABAUNSEE 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: County Clerk's Use Only
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,377,673	2,417,415	19.106
Debt Service	10-113	7	349,773	306,932	2.426
Road & Bridge Operations	68-5,101	8	4,815,189	2,740,543	21.659
Noxious Weed	2-1318	9	10,945		
County Health	65-204	9	19,776		
Employee Benefits	12-16,102	10	1,568,294	1,450,641	11.465
Election	19-3435a	10	5,492		
Appraiser Cost	19-436	11	12,005		
Mental Health	19-4011	11	4,357		
Elderly	12-1680	12	10,886		
Public Transportation	12-803b	12	143,239		
Capital Improvements	19-120	13	268,783		
		13			
Regional Library	12-1234	14	136,745	124,744	0.986
Regional Library Employee Benefits	12-16,102	14	30,649	29,238	0.232
Road and Bridge Special Sales Tax		15			
Transient Guest Sales Tax		15	22,750		
911 Coordinating Council		16	183,228		
Parks & Recreation		16	3,766		
Municipalities Fight Addiction		17	35,948		
COPS Grant		17	209,885		
Departmental Equipment Reserve		18	200,192		
Road & Bridge Equipment Reserve		18	408,971		
Noxious Weed Equipment Reserve		19			
Public Trans Equipment Reserve		19	157,927		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
		23			
Totals		xxxxx	12,976,474	7,069,513	55.874
Budget Hearing Notice					
Budget Hearing Notice 2					
Rate and Budget Hearing Notice		24			
Rate and Budget Hearing Notice 2					
RNR Hearing Notice		25			
Neighborhood Revitalization Rebate		26			

County Clerk's Use Only
126,531,604
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	52.388
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 7, 2025

County Clerk

Governing Body

CPA Summary

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

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026 MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,900,508	155,293	3,626	5,918	4,575	2,783
Debt Service	198,949	16,258	381	621	480	292
Road & Bridge Operation	2,628,019	214,748	5,022	8,193	6,335	3,856
Noxious Weed	120,744	9,867	231	377	292	178
County Health	218,201	17,831	417	681	526	321
Employee Benefits	946,466	77,341	1,809	2,951	2,282	1,389
Election	60,581	4,951	116	189	147	89
Appraiser Cost	132,438	10,823	254	413	320	195
Mental Health	48,060	3,928	92	150	116	71
Elderly	120,092	9,814	230	375	290	177
Public Transportation	55,852	4,564	107	175	135	82
Capital Improvements	60,046	4,907	115	188	145	89
Regional Library		See Special District - Regional Library Tab				
Regional Library Employee Benefits						
TOTAL	6,489,956	530,325	12,400	20,231	15,643	9,522

County Treas Motor Vehicle Estimate 530,325

County Treas Recreational Vehicle Estimate 12,400

County Treas 16/20M Vehicle Estimate 20,231

County Treas Commercial Vehicle Tax Estimate 15,643

County Treas Watercraft Tax Estimate 9,522

Motor Vehicle Factor 0.08171

Recreational Vehicle Factor 0.00191

16/20M Vehicle Factor 0.00312

Commercial Vehicle Factor 0.00241

Watercraft Factor 0.00147

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
Appraiser	General Fund	-	9,418	12,005	
COPS	Employee Benefit	-	13,773	13,909	KSA 12-16,102
County Health	General Fund	-	8,702	19,776	
Departmental Reserve	General Fund	-	-	-	KSA 19-119
Elderly	General Fund	-	19,843	10,886	
Election	General Fund	-	45,784	5,492	
General	Departmental Reserve	-	21,500	18,000	KSA 19-119
General	Public Transportation	-	-	30,774	
General (Detail Summary)	COPS	-	10,841	10,948	
General (Detail Summary)	Departmental Reserve	10,548	95,500	55,500	KSA 19-119
Mental Health	General Fund	-	301	4,357	
Noxious Weed	Noxious Weed Reserve	-	-	-	KSA 2-1318
Noxious Weed	Road & Bridge Operations	-	104,817	10,945	
Noxious Weed	Road & Bridge Reserve	40,000	-	-	
Noxious Weed Reserve	Noxious Weed	129,978	-	-	KSA 19-119
Public Trans Reserve	Public Transportation	-	-	-	KSA 19-119
Public Transportation	Public Trans Reserve	5,000	3,000	-	KSA 19-119
Road & Bridge	Highway Improvement	14,273	-	-	KSA 68-590
Road & Bridge	Road & Bridge Reserve	460,000	340,000	100,000	KSA 68-141g
Road & Bridge Reserve	Road & Bridge Operations	-	-	-	KSA 68-141g
Special Sales Tax	Road & Bridge Operations	709,617	-	-	
	Total	1,369,416	673,479	292,593	
	Adjustments*				
	Adjusted Totals	1,369,416	673,479	292,593	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Issue	Retirement	Interest Rate	Amount Issued	Beginning Amount Outstanding Jan 1,2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015A	04/23/2015	10/01/2035	1.50-3.00	2,750,000	1,560,000	4/1 & 10/1	10/1	42,218	120,000	39,818	125,000
Series 2017A	11/15/2017	10/01/2032	1.50-3.00	930,000	540,000	4/1 & 10/1	10/1	15,250	60,000	13,750	65,000
Series 2020A	10/29/2020	10/29/2040	1.00-2.00	1,375,000	1,045,000	4/1 & 10/1	10/1	16,530	85,000	14,830	90,000
Total G.O. Bonds					**3,145,000**			**73,998**	**265,000**	**68,398**	**280,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,145,000**			**73,998**	**265,000**	**68,398**	**280,000**

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
None							
				Totals	**0**	**0**	**0**

***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	915,314	408,217	483,065
Receipts:			
Ad Valorem Tax	1,409,000	1,900,508	xxxxxxxxxxxxxxxxx
Delinquent Tax	17,104		
Motor Vehicle Tax	129,225	109,947	155,293
Recreational Vehicle Tax	3,181	2,944	3,626
16/20M Vehicle Tax	6,441	5,701	5,918
Commercial Vehicle Tax	3,851	3,614	4,575
Watercraft Tax		1,890	2,783
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	1,596	1,000	1,000
Liqour Tax	2,939	3,232	6,496
Compensating Use Tax	199,914	213,262	218,786
Local Sales Tax	477,997	475,227	487,536
Interest on Delinquent Taxes	36,768	35,000	35,000
Antique Tags	3,755	3,500	3,500
Fees - Attorney, including Diversion Fees	23,086	25,000	25,000
Fees - Sheriff's Office	42,887	12,232	12,700
Fees - Zoning, Building and Sanitation Per	35,318	42,800	38,050
Fees - Clerk's Office	2,000	100	100
Fees - Treasurer's Office	11,272	11,000	56,687
Fees - Register of Deeds	78,158	78,987	79,150
Fees - District Court	13,317	12,500	12,500
Fees - Miscellaneous and Unassigned	4,137	4,000	4,000
Fees - Health			44,100
Fees - Election			1,000
Fees - Appraiser			2,450
Adjustment - Audit	887		
Reimbursements	20,275	10,000	10,000
SPARK/ARPA Funding	1,636	750	
Sale of County Real Property			
Sale of County Tax Credits			
Insurance Settlements	97,389		
Grants - Health			27,272
Transfer from Appraiser	0	9,418	12,005
Transfer from County Health	0	8,702	19,776
Transfer from Elderly	0	19,843	10,886
Transfer from Election	0	45,784	5,492
Transfer from Mental Health	0	301	4,357
Transfer from Departmental Equipment Re	0	0	0
Other Receipts			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	366,758	325,000	200,000
Neighborhood Revitalization	-715	-5,929	-7,414
Rural Housing Incentive Distruct		-4,324	-5,431
Miscellaneous	13,617		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**3,001,793**	**3,351,989**	**1,477,193**
Resources Available:	**3,917,107**	**3,760,206**	**1,960,258**

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year for 2026
Resources Available:	3,917,107	3,760,206	1,960,258
Expenditures:			
County Commission	65,527	70,132	70,132
County Clerk	145,314	135,844	140,720
County Treasurer	110,365	115,453	165,860
County Attorney/Counselor	125,370	132,867	140,275
Register of Deeds	113,636	118,851	123,913
Sheriff's Office	1,470,097	1,515,886	1,601,463
District Court	107,409	113,463	120,300
Emergency Preparedness	72,122	76,551	84,045
Planning and Zoning	94,847	99,950	95,498
Economic Development	38,276	49,581	57,604
Courthouse Custodian	88,569	109,511	124,030
Health Department	0	0	309,587
Elections	0	0	117,378
Appraiser	0	0	171,045
Public Transportation	0	0	33,774
Subtotal	2,431,532	2,538,088	3,355,624
Historical Society & Museum	23,000	23,000	24,000
Soil Conservation	40,000	42,000	42,000
Coroner's Expense	22,912	22,800	22,800
County Fair	33,000	35,000	36,900
Courthouse Maintenance	40,214	50,000	50,000
Juvenile Detention	1,314	5,000	5,000
Allocable	33,600	35,000	35,000
Professional Fees	26,300	27,600	28,500
Technology	143,022	146,000	163,300
911 Address Program	2,988	1,500	
Extension Council	169,000	169,000	158,000
Liability Defense	89,775	73,660	82,499
Developmental Disability (Hetlinger/Three	16,200	16,200	16,200
CrossWinds			53,500
Unallocated - Liquor Tax Distribution			3,248
Area Agency on Aging			27,681
Elderly - Senior Centers			128,896
Transfer to Departmental Equipment Reser	0	21,500	18,000
Adjustment - Pay Period Realignment		70,792	
SPARK/ARPA Disbursements	430,812		
Subtotal	1,072,137	739,052	895,524
Cash Reserve (2026 column)			126,525
Miscellaneous	5,221		
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**3,508,890**	**3,277,141**	**4,377,673**
Unencumbered Cash Balance Dec 31	408,217	483,065	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,252,461	3,425,874	4,377,673
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,377,673
		Tax Required	2,417,415
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,417,415

CPA Summary

1. Tab A violation shown due to SPARK/Disbursements, but unexpected revenues are exempt from budget authority restrictions.
2. 'Adjustment - Pay Period Realignment' is not a additional expense, but moves a pay period forward, from 2026 into 2025. In other funds, this is shown as a 'miscellaneous expense.' The total reliagnment across all funds is $119,940.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	51,134	51,132	51,132
Contractual	13,134	15,250	15,250
Commodities	1,259	3,750	3,750
Capital Outlay			
Total	65,527	70,132	70,132
County Clerk			
Salaries	140,868	130,044	133,720
Contractual	2,170	4,200	4,900
Commodities	2,276	1,600	2,100
Capital Outlay			
Total	145,314	135,844	140,720
County Treasurer			
Salaries	101,081	103,953	154,360
Contractual	8,681	9,500	9,500
Commodities	603	2,000	2,000
Capital Outlay			
Total	110,365	115,453	165,860
County Attorney/Counselor			
Salaries	120,903	127,031	130,520
Contractual	3,884	5,036	8,955
Commodities	583	800	800
Capital Outlay			0
			0
Total	125,370	132,867	140,275
Register of Deeds			
Salaries	107,183	111,451	114,513
Contractual	4,976	5,500	6,000
Commodities	1,477	1,900	1,900
Capital Outlay		0	1,500
Total	113,636	118,851	123,913
Sheriff's Office			
Salaries	1,154,737	1,135,960	1,235,945
Contractual	118,480	143,710	156,630
Commodities	121,858	139,875	155,440
Capital Outlay	69,474	500	2,500
Transfer to Departmental Reserve	5,548	85,000	40,000
Transfer to COPS Program (SRO Salarie	0	10,841	10,948
Total	1,470,097	1,515,886	1,601,463
District Court			
Salaries			
Contractual	106,176	107,955	113,300
Commodities	1,151	4,000	2,000
Capital Outlay	82	1,508	0
Transfer to Departmental Reserve			5,000
Total	107,409	113,463	120,300
Total - Page 6b	**2,137,718**	**2,202,496**	**2,362,663**

WABAUNSEE COUNTY 2026

FUND PAGE - GENERAL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Preparedness			
Salaries	50,879	55,301	56,980
Contractual	9,173	10,300	13,500
Commodities	5,128	5,450	6,565
Capital Outlay	1,942	500	2,000
Transfer to Departmental Reserve	5,000	5,000	5,000
Total	72,122	76,551	84,045
Planning and Zoning			
Salaries	62,267	69,098	63,573
Contractual	23,874	21,152	21,675
Commodities	3,373	3,725	4,250
Capital Outlay	5,333	475	500
Transfer to Departmental Reserve	0	5,500	5,500
Total	94,847	99,950	95,498
Economic Development			
Salaries	27,040	28,256	29,104
Contractual	9,321	19,925	27,100
Commodities	1,088	1,400	1,400
Capital Outlay	827		
Total	38,276	49,581	57,604
Courthouse Custodian			
Salaries	42,895	44,771	59,746
Contractual	39,042	60,005	59,549
Commodities	6,632	4,735	4,735
Capital Outlay			
Total	88,569	109,511	124,030
Health Department			
Salaries			258,837
Contractual and Program Admin			34,350
Commodities			9,900
Capital Outlay			6,500
Transfer to Departmental Reserve			
Total	0	0	309,587
Elections			
Salaries			46,378
Contractual			45,500
Commodities			5,500
Capital Outlay			20,000
Transfer to Departmental Reserve			
Total	0	0	117,378
Appraiser			
Salaries			135,345
Contractual			28,850
Commodities			5,850
Capital Outlay			1,000
Transfer to Departmental Reserve			
Total	0	0	171,045
Total - Page 6c	**293,814**	**335,592**	**959,187**

WABAUNSEE COUNTY 2026

FUND PAGE - GENERAL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Public Transportation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfer to Public Transportation			30,774
Transfer to Public Trans Reserve			3,000
Total	0	0	33,774
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**0**	**0**	**33,774**
Total - Page 6c	**293,814**	**335,592**	**959,187**
Total - Page 6b	**2,137,718**	**2,202,496**	**2,362,663**
Total Detail Expenditures**			

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

WABAUNSEE 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	171,971	134,177	21,441
Receipts:			
Ad Valorem Tax	256,890	198,949	xxxxxxxxxxxxxxxx
Delinquent Tax	3,345		0
Motor Vehicle Tax	29,300	20,033	16,258
Recreational Vehicle Tax	719	537	381
16/20M Vehicle Tax	1,657	1,039	621
Commercial Vehicle Tax	838	659	480
Watercraft Tax		344	292
In Lieu of Tax (IRB)			
Interest on Idle Funds	15,151	7,000	5,000
Neighborhood Revitalization Rebate	-332	-621	-942
Rural Housing Incentive District		-453	-690
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**307,568**	**227,487**	**21,400**
Resources Available:	**479,539**	**361,664**	**42,841**
Expenditures:			
Principal	265,000	265,000	280,000
Interest	79,178	73,998	68,398
Contractual Services	1,184	1,225	1,375
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**345,362**	**340,223**	**349,773**
Unencumbered Cash Balance Dec 31	134,177	21,441	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	380,278	341,598	349,773
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	349,773
		Tax Required	306,932
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	306,932

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge Operations**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	89,406	700,306	982,465
Receipts:			
Ad Valorem Tax	2,540,567	2,628,019	xxxxxxxxxxxxxxx
Delinquent Tax	25,113		
Motor Vehicle Tax	204,417	198,235	214,748
Recreational Vehicle Tax	8,820	5,311	5,022
16/20M Vehicle Tax	6,334	10,278	8,193
Commercial Vehicle Tax	5,048	6,521	6,335
Watercraft Tax		3,407	3,856
Special City & County Highway	278,195	279,026	279,026
Federal Fund Exchange		47,618	
Chemical Sales		80,000	80,000
Transfer from Noxious Weed	0	104,817	10,945
Transfer from Road & Bridge Equipment Rese	0	0	0
Transfer from Road and Bridge Special Sales	709,617		
Compensating Use Tax		143,304	147,016
Special Sales Tax		319,331	327,602
Reimbursements - Road & Bridge	24,504	20,000	24,000
Reimbursements - Spraying & Mowing		17,000	
Neighborhood Revitalization	-1,289	-8,199	-8,405
Rural Housing Incentive District		-5,980	-6,157
Miscellaneous	6,497		
Does miscellaneous exceed 10% of Total Receip			
Total Receipts	**3,807,823**	**3,848,688**	**1,092,181**
Resources Available:	**3,897,229**	**4,548,994**	**2,074,646**
Expenditures:			
Salaries	618,070	642,206	825,969
Contractual Services - General	84,558	88,450	118,350
Contractural Services - Professional Fees	89,202	100,000	100,000
Commodities - General	16,587	39,100	39,500
Commodities - Oper & Mach Repair	485,234	415,000	450,000
Commodities - Sand & Salt		60,000	60,000
Commodities - Gravel		540,555	550,000
Commodities - Road & Bridge Maint Materials		100,000	100,000
Commodities - Construction Materials	796,472	225,000	250,000
Commodities - Chemical			100,000
Transfer to Highway Improvement Fund	14,273		
Road and Bridge Multi-Year Work Plan	478,364	963,277	2,100,370
Capital Outlay - General	3,948	21,000	11,000
Capital Outlay - Vehicles, Equip, Land Under $	150,215	8,000	10,000
Transfer to Road & Bridge Equipment Reserve	460,000	340,000	100,000
Cash Reserve (2026 column)			
Miscellaneous		23,941	
Does miscellaneous exceed 10% of Total Expen			
Total Expenditures	**3,196,923**	**3,566,529**	**4,815,189**
Unencumbered Cash Balance Dec 31	700,306	982,465	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,185,934	4,067,322	4,815,189
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,815,189
		Tax Required	2,740,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,740,543

CPA Summary

1. 2026 Special City/County Highway Fund estimate is 91% of estimate given by KDOT, remainder to townships.
2. In 2024, Road Special and Highway Improvement fund combined with this Road & Bridge Operating fund.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	75,865	153,375	0
Receipts:			
Ad Valorem Tax	113,233	120,744	xxxxxxxxxxxxxxxx
Delinquent Tax	1,721		
Motor Vehicle Tax	14,175	8,839	9,867
Recreational Vehicle Tax	350	237	231
16/20 M Vehicle Tax	435	458	377
Commercial Vehicle Tax	634	291	292
Watercraft Tax		152	178
Chemical Sales	76,855		
Fees - State and Township Spraying			
Reimbursements	10,575		
Transfer from Noxious Weed Equipment	129,978	0	0
Neighborhood Revitalization	-57	-377	0
Rural Housing Incentive District		-275	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**347,899**	**130,069**	**10,945**
Resources Available:	**423,764**	**283,444**	**10,945**
Expenditures:			
Salaries	110,378	76,074	
Contractual	19,540		
Commodities - Other	3,929		
Commodities - Chemicals	96,313	100,000	
Capital Outlay	229		
Transfer to Road & Bridge Operations		104,817	10,945
Transfer to Road & Bridge Equipment Re	40,000		
Transfer to Noxious Weed Equipment Reserve			
Cash Reserve (2026 column)			
Miscellaneous		2,553	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**270,389**	**283,444**	**10,945**
Unencumbered Cash Balance Dec 31	153,375	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	311,550	303,705	10,945
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,945
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,768	6,395	0
Receipts:			
Ad Valorem Tax	165,440	218,201	xxxxxxxxxxxxxxxx
Delinquent Tax	1,894	12,909	
Motor Vehicle Tax	15,101	346	17,831
Recreational Vehicle Tax	372	669	417
16/20 M Vehicle Tax	458	425	681
Commercial Vehicle Tax	706	222	526
Watercraft Tax			321
Grants	26,701	26,059	
Fees & Reimbursements	43,849	45,600	
Neighborhood Revitalization	-84	-681	0
Rural Housing Incentive District		-496	0
Miscellaneous	525		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**254,962**	**303,254**	**19,776**
Resources Available:	**278,730**	**309,649**	**19,776**
Expenditures:			
Salaries	250,725	256,825	
Contractual	14,869	16,400	
Commodities	6,741	8,200	
Capital Outlay		10,000	
Admin			
Transfer to General Fund		8,702	19,776
Transfer to Equipment Reserve			
Cash Reserve (2026 column)			
Miscellaneous		9,522	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**272,335**	**309,649**	**19,776**
Unencumbered Cash Balance Dec 31	6,395	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	318,835	311,595	19,776
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,776
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
1. Noxious Weed Fund merged into Road & Bridge Operating at year end, 2025.
2. Transfers to the General Fund closes County Health fund at year end, 2025.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	242,668	367,722	25,680
Receipts:			
Ad Valorem Tax	1,261,749	946,466	xxxxxxxxxxxxxxxx
Delinquent Tax	11,399		
Motor Vehicle Tax	91,210	98,454	77,341
Recreational Vehicle Tax	2,253	2,638	1,809
16/20 M Vehicle Tax	3,933	5,105	2,951
Commercial Vehicle Tax	2,826	3,239	2,282
Watercraft Tax		1,692	1,389
Employer Paid Insurance			
Reimbursements			
Transfer from COPS (Health Insurance)			
Transfer from COPS (KPERS, FICA, etc.)		13,773	13,909
Neighborhood Revitalization	-640	-2,953	-4,449
Rural Housing Incentive District		-2,154	-3,259
Miscellaneous	2,570		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,375,300**	**1,066,260**	**91,973**
Resources Available:	**1,617,968**	**1,433,982**	**117,653**
Expenditures:			
KP&F			119,170
KPERS	315,471	323,523	300,400
Workman's Comp	30,655	45,000	45,000
Unemployment	2,111	16,800	16,800
FICA & Medicare	235,782	280,538	307,460
Health Insurance	660,321	712,800	769,824
Life Insurance		5,500	5,500
Adjustment - Pay Period Realignment		20,000	
Miscellaneous	5,906	4,141	4,141
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,250,246**	**1,408,302**	**1,568,294**
Unencumbered Cash Balance Dec 31	367,722	25,680	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,419,500	1,389,161	1,568,294
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,568,294
		Tax Required	1,450,641
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,450,641

Adopted Budget **Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	111,558	69,615	0
Receipts:			
Ad Valorem Tax	20,481	60,581	xxxxxxxxxxxxxxxx
Delinquent Tax	935		
Motor Vehicle Tax	7,625	1,599	4,951
Recreational Vehicle Tax	187	43	116
16/20 M Vehicle Tax	469	83	189
Commercial Vehicle Tax	211	53	147
Watercraft Tax		27	89
Reimbursements	15,881	1,000	
Neighborhood Revitalization	-10	-189	0
Rural Housing Incentive District		-138	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,779**	**63,059**	**5,492**
Resources Available:	**157,337**	**132,674**	**5,492**
Expenditures:			
Salaries	40,767	34,000	
Contractual	38,488	41,950	
Commodities	1,936	3,000	
Capital Outlay	6,531	7,040	
Transfer to General Fund		45,784	5,492
Transfer to Departmental Reserve			
Cash Reserve (2026 column)			
Miscellaneous		900	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**87,722**	**132,674**	**5,492**
Unencumbered Cash Balance Dec 31	69,615	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	117,000	111,000	5,492
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	5,492
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

1. 2026 KPERS/FICA estimates equal 2025 estimate times increase of 9.6% for salaries/wages in all departments.
2. 2026 health insurance estimate equals 2025 estimate times 8% the industry average.
3. Transfers to the General Fund closes Elections fund at year end, 2025.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,707	34,342	0
Receipts:			
Ad Valorem Tax	129,998	132,438	xxxxxxxxxxxxxxxx
Delinquent Tax	1,398		
Motor Vehicle Tax	11,235	10,140	10,823
Recreational Vehicle Tax	277	272	254
16/20 M Vehicle Tax	524	526	413
Commercial Vehicle Tax	341	334	320
Watercraft Tax		174	195
Fees, Fines, and Forfeitures	1,225	1,800	
Neighborhood Revitalization	-66	-413	0
Rural Housing Incentive District		-301	0
Miscellaneous	701	1,000	
Does miscellaneous exceed 10% of Total I			
Total Receipts	**145,633**	**145,970**	**12,005**
Resources Available:	**183,340**	**180,312**	**12,005**
Expenditures:			
Salaries	121,667	128,420	
Contractual	21,948	30,700	
Commodities	5,153	5,000	
Capital Outlay	230	2,000	
Transfer to General Fund		9,418	12,005
Transfer to Departmental Reserve			
Cash Reserve (2026 column)			
Miscellaneous		4,774	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**148,998**	**180,312**	**12,005**
Unencumbered Cash Balance Dec 31	34,342	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	162,813	166,120	12,005
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	12,005
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,503	1,804	0
Receipts:			
Ad Valorem Tax	47,673	48,060	xxxxxxxxxxxxxxxx
Delinquent Tax	527		
Motor Vehicle Tax	4,199	3,717	3,928
Recreational Vehicle Tax	103	100	92
16/20 M Vehicle Tax	197	193	150
Commercial Vehicle Tax	127	122	116
Watercraft Tax		64	71
Liqour Tax	4,336	3,232	
Neighborhood Revitalization	-24	-150	0
Rural Housing Incentive District		-109	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**57,138**	**55,229**	**4,357**
Resources Available:	**58,641**	**57,033**	**4,357**
Expenditures:			
Appropriation - Crosswinds	53,418	53,500	
Crosswinds (Liqour Tax)	1,000	1,616	
Empower House (Liqour Tax)	2,419	1,616	
Unallocated (Liqour Tax)			
Transfer to General Fund		301	4,357
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**56,837**	**57,033**	**4,357**
Unencumbered Cash Balance Dec 31	1,804	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	60,500	60,500	4,357
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,357
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
1. Mental Health expenditures may vary, depending on liquor tax collections.
2. Transfers to the General Fund close these two funds at year end, 2025.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,730	24,907	0
Receipts:			
Ad Valorem Tax	113,240	120,092	xxxxxxxxxxxxxxxx
Delinquent Tax	1,173		
Motor Vehicle Tax	9,450	8,841	9,814
Recreational Vehicle Tax	233	237	230
16/20 M Vehicle Tax	423	458	375
Commercial Vehicle Tax	290	291	290
Watercraft Tax		152	177
Neighborhood Revitalization	-57	-377	0
Rural Housing Incentive District		-275	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**124,752**	**129,419**	**10,886**
Resources Available:	**141,482**	**154,326**	**10,886**
Expenditures:			
Senior Center Appropriation	112,855	123,280	0
Friendship Meals Health Insurance		7,364	
Friendship Meals Health Insurance - Reserve			
Area Agency on Aging	3,720	3,839	
Transfer to General Fund		19,843	10,886
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**116,575**	**154,326**	**10,886**
Unencumbered Cash Balance Dec 31	24,907	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	138,662	152,859	10,886
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	10,886
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Public Transportation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,178	20,808	18,513
Receipts:			
Ad Valorem Tax	6,794	55,852	xxxxxxxxxxxxxxxx
Delinquent Tax	108		
Motor Vehicle Tax	456	533	4,564
Recreational Vehicle Tax	11	14	107
16/20 M Vehicle Tax	32	28	175
Commercial Vehicle Tax	12	18	135
Watercraft Tax		9	82
Grants	75,116	72,542	77,889
User Fees	11,161	11,000	11,000
Transfer from General Fund			30,774
Transfer from Public Trans Reserve	0	0	0
Neighborhood Revitalization	-3	-174	0
Rural Housing Incentive District		-127	0
Miscellaneous	1,474		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**95,161**	**139,695**	**93,952**
Resources Available:	**139,339**	**160,503**	**112,465**
Expenditures:			
Salaries	83,338	96,633	99,789
Contractual	6,027	8,652	9,300
Commodities	24,166	26,200	30,650
Capital Outlay		3,500	3,500
Transfer to Public Trans Reserve	5,000	3,000	
Cash Reserve (2026 column)			
Miscellaneous		4,005	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**118,531**	**141,990**	**143,239**
Unencumbered Cash Balance Dec 31	20,808	18,513	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	119,450	138,195	143,239
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	143,239
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

1. Starting in 2026, Public Transportation funded, in part, via levied transfer from the General Fund.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	324,059	253,020	263,339
Receipts:			
Ad Valorem Tax	-7	60,046	xxxxxxxxxxxxxxxx
Delinquent Tax	548		
Motor Vehicle Tax	4,725		4,907
Recreational Vehicle Tax	117		115
16/20 M Vehicle Tax	211		188
Commercial Vehicle Tax	145		145
Watercraft Tax			89
Neighborhood Revitalization		-188	0
Rural Housing Incentive District		-137	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,739**	**59,721**	**5,444**
Resources Available:	**329,798**	**312,741**	**268,783**
Expenditures:			
Capital Improvement Plan - Buildings	10,560	49,402	0
Capital Improvement Plan - Roads and B	48,000	0	0
Capital Improvement Plan - Other	18,218	0	0
Cash Reserve (2026 column)			268,783
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**76,778**	**49,402**	**268,783**
Unencumbered Cash Balance Dec 31	253,020	263,339	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	311,052	221,559	268,783
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	268,783
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget	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			
Neighborhood Revitalization			0
Rural Housing Incentive District			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

1. For capital improvement fund, see Capital Improvement Plan for multi-year spend plan.

Adopted Budget **Regional Library**	Prior Year Actual 2024	Current Year Esitmate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	2,553	2,561	1,591
Receipts:			
Ad Valorem Tax	113,896	122,139	xxxxxxxxxxxxxxxx
Delinquent Tax	1,166		
Motor Vehicle Tax	9,360	8,875	9,991
Recreational Vehicle Tax	231	238	233
16/20M Vehicle Tax	421	460	377
Commercial Vehicle Tax	287	292	295
Watercraft Tax	0	153	178
Neighborhood Revitalization	-148	-381	-383
Rural Housing Incentive District		-278	-281
Total Receipts	**125,213**	**131,498**	**10,410**
Resources Available:	**127,766**	**134,059**	**12,001**
Expenditures:			
Operations	125,205	132,468	136,745
Cash Reserve (2026 column)			
Total Expenditures	**125,205**	**132,468**	**136,745**
Unencumbered Cash Balance Dec 31	2,561	1,591	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	136,745
		Tax Required	124,744
		Delinquency Computation % Rate	0
		Amount 2025 Ad Valorem Tax	124,744

Adopted Budget **Regional Library Employee Benefits**	Prior Year Actual 2024	Current Year Esitmate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	350	393	253
Receipts:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Ad Valorem Tax	12,805	14,487	xxxxxxxxxxxxxxxx
Delinquent Tax	140		
Motor Vehicle Tax	1,127	993	1,185
Recreational Vehicle Tax	28	27	28
16/20M Vehicle Tax	49	51	45
Commercial Vehicle Tax	35	33	35
Watercraft Tax		17	21
Neighborhood Revitalization	-16	-45	-90
Rural Housing Incentive District		-33	-66
Total Receipts	**14,168**	**15,530**	**1,158**
Resources Available:	**14,518**	**15,923**	**1,411**
Expenditures:			
Appropriation	14,125	15,670	30,649
Cash Reserve (2026 column)			
Total Expenditures	**14,125**	**15,670**	**30,649**
Unencumbered Cash Balance Dec 31	393	253	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	30,649
		Tax Required	29,238
		Delinquency Computation % Rate	0
		Amount 2025 Ad Valorem Tax	29,238

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

2025 Budgeted Funds	Budget Tax Levy Amounts for 2025	Allocation for Year 2026				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
Regional Library	122,139	9,991	233	377	295	178
Regional Library Employee Benefits	14,487	1,185	28	45	35	21
Total	136,626	11,176	261	422	330	199

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road and Bridge Special Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	545,585	0	0
Receipts:			
Compensating Use Tax	134,834		
Special Sales Tax	322,356		
Reimbursements	58,022		
Federal Fund Exchange	49,498		
Interest on Idle Funds	33,018		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**597,728**	**0**	**0**
Resources Available:	**1,143,313**	**0**	**0**
Expenditures:			
Contractural Services	6,913		
Contractural Services: Road Work Plan	372,252		
Capital Outlay	54,531		
Close: Transfer to Road & Bridge Operati	709,617		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,143,313**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	1,292,577	0	0

Adopted Budget **Transient Guest Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	2,750
Receipts:			
Collections	0	15,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**15,000**	**20,000**
Resources Available:	**0**	**15,000**	**22,750**
Expenditures:			
Salaries		2,000	2,500
Contractural		10,250	10,550
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			9,700
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**12,250**	**22,750**
Unencumbered Cash Balance Dec 31	0	2,750	0
2024/2025/2026 Budget Authority Amount	0	15,000	22,750

CPA Summary

1. Special Sales Tax Fund closed in 2024, now reflected in Road & Bridge Operating Fund.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Coordinating Council**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,314	106,728	117,228
Receipts:			
Collections	65,125	65,000	65,000
Interest on Idle Funds	4,254	2,500	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**69,379**	**67,500**	**66,000**
Resources Available:	**157,693**	**174,228**	**183,228**
Expenditures:			
Contractural	50,404	52,000	52,000
Commodties	561	5,000	5,000
Capital Outlay			
Cash Reserve (2026 column)			126,228
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,965**	**57,000**	**183,228**
Unencumbered Cash Balance Dec 31	106,728	117,228	0
2024/2025/2026 Budget Authority Amount	160,414	163,314	183,228

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,146	886	518
Receipts:			
Liquor Tax	2,940	3,232	3,248
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,940**	**3,232**	**3,248**
Resources Available:	**4,086**	**4,118**	**3,766**
Expenditures:			
Recreational Programs	3,200	3,600	3,766
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,200**	**3,600**	**3,766**
Unencumbered Cash Balance Dec 31	886	518	0
2024/2025/2026 Budget Authority Amount	3,600	3,600	3,766

CPA Summary

1. Liqour tax collectrion exceeded estimate; all funds distributed to cities.

WABAUNSEE COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,656	38,237	35,948
Receipts:			
Collections	19,581		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**19,581**	**0**	**0**
Resources Available:	**38,237**	**38,237**	**35,948**
Expenditures:			
Commodities		2,289	
Contractural Services			
Cash Reserve (2026 column)			35,948
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**0**	**2,289**	**35,948**
Unencumbered Cash Balance Dec 31	38,237	35,948	0
2024/2025/2026 Budget Authority Amount:	81,292	68,656	35,948

Adopted Budget **COPS Grant**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,599	97,041	56,389
Receipts:			
Grants			82,548
USD 329 Contribution	22,500	30,000	30,000
USD 330 Contribution	15,000	30,000	30,000
Transfer from General (Salaries)		10,841	10,948
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**37,500**	**70,841**	**153,496**
Resources Available:	**167,099**	**167,882**	**209,885**
Expenditures:			
Salaries	70,058	94,267	95,199
Expense reimburse to Employee Benefits (Health Ins)		0	0
Expense reimburse to Employee Benefits (KPERS, FICA, etc.)		13,773	13,909
Cash Reserve (2026 column)			100,777
Miscellaneous		3,453	
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**70,058**	**111,493**	**209,885**
Unencumbered Cash Balance Dec 31	97,041	56,389	0
2024/2025/2026 Budget Authority Amount:	154,408	194,290	209,885

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Departmental Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	279,879	64,775	126,692
Receipts:			
Transfer from General Fund (Detail)	10,548	95,500	55,500
Transfer from General Fund	0	21,500	18,000
Transfer from Appraiser	0	0	0
Transfer from Elections	0	0	0
Transfer from Health	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,548**	**117,000**	**73,500**
Resources Available:	**290,427**	**181,775**	**200,192**
Expenditures:			
Emer Mngt	0	0	0
Sheriffs Office	170,570	0	68,000
Zoning	0	0	0
Court	0	0	20,000
Appraiser	0	0	0
Elections	0	0	0
Health Department	0	0	0
Other	55,083	55,083	50,000
Transfer to General Fund	0	0	0
Cash Reserve (2026 column)			62,192
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**225,652**	**55,083**	**200,192**
Unencumbered Cash Balance Dec 31	64,775	126,692	0
2024/2025/2026 Budget Authority Amount:	0	180,474	200,192

See Tab A

Adopted Budget **Road & Bridge Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	180,277	634,971	308,971
Receipts:			
Sale of County Property / Trade-In	24,954		
Transfer from Road & Bridge Operating	460,000	340,000	100,000
Transfer from Noxious Weed	40,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**524,954**	**340,000**	**100,000**
Resources Available:	**705,231**	**974,971**	**408,971**
Expenditures:			
Equipment or Vehicle Purchase	70,260	666,000	325,000
Transfer to Road & Bridge Operating			
Cash Reserve (2026 column)			83,971
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,260**	**666,000**	**408,971**
Unencumbered Cash Balance Dec 31	634,971	308,971	0
2024/2025/2026 Budget Authority Amount:	0	583,577	408,971

See Tab A **See Tab C**

CPA Summary

1. Until the FY25 Budget, both funds on this page were reported as non-budgeted funds. (Tab A and Tab C alert explanation)
2. For all reserve funds, see Equipment Reserve worksheets for ten year spend plan.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,978	0	0
Receipts:			
Transfer from Noxious Weed	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**129,978**	**0**	**0**
Expenditures:			
Capital Outlay	0	0	0
Transfer to Noxious Weed	129,978		
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**129,978**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	130,834	93,223	0

Adopted Budget **Public Trans Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,270	44,052	43,927
Receipts:			
Transfer from Public Transportation	5,000	3,000	3,000
Grant Reimbursements	142,489	0	110,000
Sale of Property			
Insurance Settlements	1,812		
Interest on Idle Funds	1,802	1,500	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**151,103**	**4,500**	**114,000**
Resources Available:	**202,373**	**48,552**	**157,927**
Expenditures:			
Capital Outlay	158,321	0	137,500
Capital Outlay - Maintenance		4,625	
Transfer to Public Transportation			
Cash Reserve (2026 column)			20,427
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**158,321**	**4,625**	**157,927**
Unencumbered Cash Balance Dec 31	44,052	43,927	0
2024/2025/2026 Budget Authority Amount	34,470	115,438	157,927

See Tab A

CPA Summary

1. Noxious Weed Equipment Reserve closed at end of FY24.
2. For all reserve funds, see Equipment Reserve worksheets for ten year spend plan.
3. Public Transportation Equipment Reserve Tab A "violation" due to unanticipated grant revenue and expenses.

WABAUNSEE COUNTY

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Highway Improvement		**Road & Bridge Impact Fe**		**County Attorney Forfeitu**		**Sheriff Federal Forfeitur**		**Sheriff County Forfeiture**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	602,462	Cash Balance Jan 1	69,788	Cash Balance Jan 1	25,670	Cash Balance Jan 1	294	Cash Balance Jan 1	15,585	713,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer - Road & Brid	14,273	Fees	73,540	Collections	18,634	Interest	16	Interest	2,593	
								Miscellaneous	71,353	
Total Receipts	14,273	Total Receipts	73,540	Total Receipts	18,634	Total Receipts	16	Total Receipts	73,946	180,409
Resources Available:	616,735	Resources Available:	143,328	Resources Available:	44,304	Resources Available:	310	Resources Available:	89,531	894,208
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer - Road & Bridge		Contractural		Contractural	14,359			Contractural	1,074	
Project - Belvue Bridge	616,735	Commodities		Commodities				Commodities	31,840	
		Capital Outlay		Capital Outlay				Capital Outlay	230	
		Project -								
Total Expenditures	616,735	Total Expenditures	0	Total Expenditures	14,359	Total Expenditures	0	Total Expenditures	33,144	664,238
Cash Balance Dec 31	0	Cash Balance Dec 31	143,328	Cash Balance Dec 31	29,945	Cash Balance Dec 31	310	Cash Balance Dec 31	56,387	**229,970**
										229,970

**Note: These two block figures should agree.

CPA Summary

WABAUNSEE COUNTY

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Law Enforcement Trust		**Conceal & Carry**		**Offender Registration Fee**		**VIN Inspection**		**County Health Donations**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,127	Cash Balance Jan 1	3,125	Cash Balance Jan 1	7,602	Cash Balance Jan 1	4,652	Cash Balance Jan 1	2,725	20,231
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Collections	422	Collections	2,820	Collections	7,801			
						Misecellaneous	680			
Total Receipts	0	Total Receipts	422	Total Receipts	2,820	Total Receipts	8,481	Total Receipts	0	11,723
Resources Available:	2,127	Resources Available:	3,547	Resources Available:	10,422	Resources Available:	13,133	Resources Available:	2,725	31,954
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractural		Contractural		Contractural	12,259			
		Commodities		Commodities		Commodities	1,000			
		Capital Outlay		Capital Outlay		Capital Outlay				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	13,259	Total Expenditures	0	13,259
Cash Balance Dec 31	2,127	Cash Balance Dec 31	3,547	Cash Balance Dec 31	10,422	Cash Balance Dec 31	-126	Cash Balance Dec 31	2,725	**18,695**
							See Tab B			**18,695**

**Note: These two block figures should agree.

CPA Summary

WABAUNSEE COUNTY

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clerk Technology		**Treasurer Technology**		**gister of Deeds Technolo**		**Land Bank**		**Grants**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,286	Cash Balance Jan 1	11,125	Cash Balance Jan 1	21,236	Cash Balance Jan 1	0	Cash Balance Jan 1	-3,068	41,579
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	2,318	Collections	2,318	Collections	9,272	Collections		Grants	337,858	
Interest	597	Interest	581	Interest	1,131	Sale of Property	63,715			
Total Receipts	2,915	Total Receipts	2,899	Total Receipts	10,403	Total Receipts	63,715	Total Receipts	337,858	417,790
Resources Available:	15,201	Resources Available:	14,024	Resources Available:	31,639	Resources Available:	63,715	Resources Available:	334,790	459,369
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractural	2,454	Contractural	3,617	Contractural	8,025	Contractural	22,148	Contractural	155,608	
Commodities	1,426	Commodities		Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Total Expenditures	3,880	Total Expenditures	3,617	Total Expenditures	8,025	Total Expenditures	22,148	Total Expenditures	155,608	193,278
Cash Balance Dec 31	11,321	Cash Balance Dec 31	10,407	Cash Balance Dec 31	23,614	Cash Balance Dec 31	41,567	Cash Balance Dec 31	179,182	**266,091**
										266,091

**Note: These two block figures should agree.

CPA Summary

1. A scheduled reimbursement into the Grant funds was delayed and arrived after the end of the fiscal year. Balance is no longer below zero.

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

WABAUNSEE COUNTY

will meet on September 15, 2025 at 10:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Wabaunsee 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	Estimated Tax Rate*
General	3,508,890	12.443	3,277,141	15.826	3,596,234	1,904,098	15.050
Debt Service	345,362	2.267	341,598	1.657	348,398	306,932	2.426
Road & Bridge Operations	3,196,923	22.435	3,510,408	21.884	4,641,572	2,744,309	21.691
Noxious Weed	270,389	1.000	178,627	1.006	212,762		
County Health	272,335	1.461	300,947	1.817	309,587	210,858	1.667
Employee Benefits	1,250,246	11.142	1,408,302	7.882	1,568,294	1,450,641	11.466
Election	87,722	0.181	86,890	0.505	117,378	65,451	0.518
Appraiser Cost	148,998	1.148	170,894	1.103	171,045	147,960	1.170
Mental Health	56,837	0.421	56,732	0.401	60,500	52,876	0.418
Elderly	116,575	1.000	134,483	1.000	156,577	126,525	1.000
Public Transportation	118,531	0.060	141,990	0.466	146,239	33,956	0.269
Capital Improvements	76,778		24,641	0.501	293,544		
Regional Library	125,205	1.005	132,468	1.018	136,745	124,744	0.986
Regional Library Employee Benefit	14,125	0.113	15,670	0.121	30,649	29,238	0.232
Road and Bridge Special Sales Tax	1,143,313						
Transient Guest Sales Tax			12,250		22,750		
911 Coordinating Council	50,965		57,000		183,228		
Parks & Recreation	3,200		3,600		3,766		
Municipalities Fight Addiction					38,237		
COPS Grant	70,058		111,493		209,885		
Departmental Equipment Reserve	225,652		55,083		247,192		
Road & Bridge Equipment Reserve	70,260		50,000		1,024,971		
Noxious Weed Equipment Reserve	129,978						
Public Trans Equipment Reserve	158,321		4,625		157,927		
Non-Budgeted Funds-A	664,238						
Non-Budgeted Funds-B	13,259						
Non-Budgeted Funds-C	193,278						
Totals	12,311,438	54.676	10,074,842	55.187	13,677,481	7,197,588	56.893
						*Revenue Neutral Rate***	*52.388*
Less: Transfers	1,369,416		484,614		248,358		
Net Expenditure	10,942,022		9,590,228		13,429,123		
Total Tax Levied	6,243,390		6,626,582		xxxxxxxxxxxx		
Assessed Valuation	114,273,750		120,091,296		126,524,071		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	3,670,000	3,410,000	3,145,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	188,022	66,150	0
Total	3,858,022	3,476,150	3,145,000

*Tax rates are expressed in mills

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

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Fire District	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Valuation	Proposed Tax Rate*	Revenue Neutral
Fire District #2 Alta Vista	12,811	1.790	40,000	1.586	170,000	0	14,441,899	0.000	1.536
Fire District #3 Harveyville	92,167	8.508	76,113	8.581	80,554	70,670	8,494,040	8.320	8.320
Fire District #4 Maple Hill	94,295	5.754	95,230	5.785	99,000	88,921	15,694,595	5.666	5.486
Fire District #5 Eskridge	180,709	5.720	138,414	5.397	148,000	132,594	26,292,764	5.043	5.043
Fire District #6 Alma	117,980	5.392	126,173	5.043	137,742	106,760	22,610,277	4.722	4.722
Fire District #7 Paxico	80,461	3.646	92,691	4.102	104,818	94,723	21,224,003	4.463	3.963
Fire District #8 Wabaunsee	55,421	4.999	53,425	4.552	53,425	48,272	11,110,182	4.345	4.345
Sewer District #1	1,999	0.000	3,000	0.000	69,365	0	563,040	0.000	0.000

Abby L. Amick

Wabaunsee County Clerk

WABAUNSEE COUNTY 2026

2026 Development Incentive Rebates

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NRP Rebate	Estimate 2026 RHID Rebate	Total
General	2,404,570	19.005	7,414	5,431	12,845
Debt Service	305,300	2.413	942	690	1,632
Road & Bridge Operations	2,725,981	21.546	8,405	6,157	14,562
Noxious Weed		0.000	0	0	0
County Health		0.000	0	0	0
Employee Benefits	1,442,933	11.405	4,449	3,259	7,708
Election		0.000	0	0	0
Appraiser Cost		0.000	0	0	0
Mental Health		0.000	0	0	0
Elderly		0.000	0	0	0
Public Transportation		0.000	0	0	0
Capital Improvements		0.000	0	0	0
		0.000	0	0	0
Regional Library	124,080	0.981	383	281	664
Regional Library Employee I	29,082	0.230	90	66	156
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
		0.000	0	0	0
TOTAL	7,031,946	55.580	21,683	15,884	37,567

2025 July 1 Valuation: 126,524,071

Valuation Factor: 126,524.071

Neighborhood Revitalization Subj to Rebate: 390,061 RHID Subj to Rebate: 285,719

Neighborhood Revitalization factor: 390.061 RHID factor: 285.719

**This information comes from the 2026 Budget Summary page. See Instructions Tab and side notes to complete.

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so 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 Alma, Kansas, in said County as second class manner.

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(s), the first publication thereof being made as afore said on the 4th day of September, 2025, with subsequent publications being made on the following date(s):

....., 2025

....., 2025

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2025

.....
Notary or Clerk of District Court

My commission expires: .....

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, September 4, 2025.

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
WABAUNSEE COUNTY
will meet on September 15, 2025 at 10:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Wabaunsee 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		
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Debt Service	345,362	2.267	341,598	1.657	348,398	306,932	2.426
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Noxious Weed	270,389	1.000	178,627	1.006	212,762		
County Health	272,335	1.461	300,947	1.817	309,587	210,858	1.667
Employee Benefits	1,250,246	11.142	1,408,302	7.882	1,568,294	1,450,641	11.466
Election	87,722	0.181	86,890	0.505	117,378	65,451	0.518
Appraiser Cost	148,998	1.148	170,894	1.103	171,045	147,960	1.170
Mental Health	56,837	0.421	56,732	0.401	60,500	52,876	0.418
Elderly	116,575	1.000	134,483	1.000	156,577	126,525	1.000
Public Transportation	118,531	0.060	141,990	0.466	146,239	33,956	0.269
Capital Improvements	76,778		24,641	0.501	293,544		
Regional Library	125,205	1.005	132,468	1.018	136,745	124,744	0.986
Regional Library Employee Benefit	14,125	0.113	15,670	0.121	30,649	29,238	0.232
Road and Bridge Special Sales Tax	1,143,313						
Transient Guest Sales Tax			12,250		22,750		
911 Coordinating Council	50,965		57,000		183,228		
Parks & Recreation	3,200		3,600		3,766		
Municipalities Fight Addiction					38,237		
COPS Grant	70,058		111,493		209,885		
Departmental Equipment Reserve	225,652		55,083		247,192		
Road & Bridge Equipment Reserve	70,260		50,000		1,024,971		
Noxious Weed Equipment Reserve	129,978						
Public Trans Equipment Reserve	158,321		4,625		157,927		
Non-Budgeted Funds-A	664,238						
Non-Budgeted Funds-B	13,259						
Non-Budgeted Funds-C	193,278						
Totals	12,311,438	54.676	10,074,842	55.187	13,677,481	7,197,588	56.893
						*Revenue Neutral Rate***	*52.388*
Less: Transfers	1,369,416		484,614		248,358		
Net Expenditure	10,942,022		9,590,228		13,429,123		
Total Tax Levied	6,243,390		6,626,582		xxxxxxxxxxx		
Assessed Valuation	114,273,750		120,091,296		126,524,071		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	3,670,000	3,410,000	3,145,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	188,022	66,150	0
Total	3,858,022	3,476,150	3,145,000

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

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Fire District	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Valuation	Proposed Tax Rate*	Revenue Neutral
Fire District #2 Alta Vista	12,811	1.790	40,000	1.586	170,000	0	14,441,899	0.000	1.536
Fire District #3 Harveyville	92,167	8.508	76,113	8.581	80,554	70,670	8,494,040	8.320	8.320
Fire District #4 Maple Hill	94,295	5.754	95,230	5.785	99,000	88,921	15,694,595	5.666	5.486
Fire District #5 Eskridge	180,709	5.720	138,414	5.397	148,000	132,594	26,292,764	5.043	5.043
Fire District #6 Alma	117,980	5.392	126,173	5.043	137,742	106,760	22,610,277	4.722	4.722
Fire District #7 Paxico	80,461	3.646	92,691	4.102	104,818	94,723	21,224,003	4.463	3.963
Fire District #8 Wabaunsee	55,421	4.999	53,425	4.552	53,425	48,272	11,110,182	4.345	4.345
Sewer District #1	1,999	0.000	3,000	0.000	69,365	0	563,040	0.000	0.000

Abby L. Amick
Wabaunsee County Clerk

Resolution No. 2025-36

A RESOLUTION OF THE COUNTY OF WABAUNSEE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Wabaunsee was calculated as 52.388 mills by the Wabaunsee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Wabaunsee will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Wabaunsee, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF WABAUNSEE:

The County of Wabaunsee shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.388 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 15th day of September and SIGNED by the Governing Body.

Jim W. MacGregor, Chairman

Nancy L. Hier, Vice Chairman

Boyd Ivan Davis, Commissioner

Attested by:

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Abby L. Amick
Wabaunsee County Clerk

Roll Call Vote

Wabaunsee County

Hearing to Exceed Revenue Neutral Rate

DATE: September 15th, 2025

Resolution 2025-36

Governing Body Members:	Yes	No	No Vote
Jim MacGregor	X		
Nancy Hier	X		
Boyd Ivan Davis	X		

Attested:

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Abby L. Amick, Wabaunsee County Clerk