CERTIFICATE

2026

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Sabetha

ify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this buc was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amounts(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)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Gran		6			
Fund	**K.S.A.**				
General	12-101a	6	3,733,430	618,729	19.113
Debt Service	10-113	8	476,649	288,000	8.915
Library	12-1220	8	168,678	156,577	4.837
Library Employee Benefits	21-16102	9	36,625	34,403	1.063
		9			
Special Highway		10	70,140		
Airport		10	100,000		
Sewer		11	1,200,000		
Special Parks & Rec		11	15,000		
Aquatic Center		12	220,450		
Electric		12	6,250,000		
Water		13	1,172,428		
		13			
Non-Budgeted Funds-A		14			
Totals		xxxxxx	13,443,400	1,097,709	33.928

Budget Hearing Notice	
Combined Rate and Budget Hearing Notice	15
RNR Hearing Notice	
Neigborhood Revitalization Rebate	

Final County Assessed Valuation	County Clerk's Use Only
Nemaha County	25,613,221
Brown County	6,759,623
0	
0	
Nov 1, 2025 Total Assessed Valuation	32,372,844

Revenue Neutral Rate	30.356
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence KS 66049

Email:
sgordon@cpagordon.com

Attest: 12/31 2025

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

City of Sabetha

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	698,209	71,722	1,333	535	8,761	310
Debt Service	208,520	21,419	398	160	2,617	92
Library	121,885	12,520	233	93	1,530	54
Library Employee Bene	23,095	2,372	44	18	290	10
TOTAL	1,051,709	108,033	2,008	806	13,198	466

County Treas Motor Vehicle Estimate 108,033

County Treas Recreational Vehicle Estimate 2,008

County Treas 16/20M Vehicle Estimate 806

County Treas Commercial Vehicle Tax Estimate 13,198

County Treas Watercraft Tax Estimate 466

Motor Vehicle Factor 0.10272

Recreational Vehicle Factor 0.00191

16/20M Vehicle Factor 0.00077

Commercial Vehicle Factor 0.01255

Watercraft Factor 0.00044

City of Sabetha

2026

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 Parks & Rec	General	11,081	20,000	15,000	KSA 68-590
Special Highway	General	67,737	70,140	70,140	KSA 79-2958
Water	General	11,000	11,000	11,000	KSA 12-825d
Sewer	General	2,500	2,500	2,500	KSA 12-825d
Electric	General	471,000	500,000	500,000	KSA 12-825d
	Totals	563,318	603,640	598,640	
	Adjustments*				
	Adjusted Totals	563,318	603,640	598,640	

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

City of Sabetha

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of 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 2016-A (Pool)	10/5/2016	9/1/2036	3.00	3,300,000	2,170,000	3/1 & 9/1	9/1	65,100	155,000	60,450	160,000
Series 2018-B	10/15/2018	9/1/2026	3.25	2,000,000	550,000	3/1 & 9/1	9/1	17,875	270,000	9,100	280,000
Series 2018-A	9/27/2018	9/1/2038	4.85	815,000	645,000	3/1 & 9/1	9/1	31,283	35,000	29,585	35,000
Series 2020-A (Hospital)	9/1792020	9/1/2033	1.75	2,860,000	2,040,000	3/1 & 9/1	9/1	35,700	215,000	31,938	210,000
Total G.O. Bonds					**5,405,000**			**149,958**	**675,000**	**131,073**	**685,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control #1401-0	3/1/2004	9/1/2025	2.79	3,250,000	208,117	Monthly	Monthly	6,607	208,117		
Water Pollution Control #1953-0	6/3/2016	9/1/2037	2.00	1,340,450	896,736	3/1 & 9/1	3/1 & 9/1	17,631	61,047	16,404	62,274
Water Pollution Control #3053-0	10/25/2022	3/1/1944	2.12	1,597,217	1,562,792	3/1 & 9/1	3/1 & 9/1	3,872	65,569	3,702	66,879
Water Supply #2991	7/18/2019	2/1/2041	2.19	1,899,945	1,651,147	2/1 & 8/1	2/1 & 8/1	5,708	81,132	28,509	82,919
Total Other					**4,318,792**			**33,818**	**415,865**	**48,615**	**212,072**
Total Indebtedness					**9,723,792**			**183,776**	**1,090,865**	**179,688**	**897,072**

City of Sabetha

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
Ambulance	2020	60	3.17	212,905	88,592	46,105	0
Fire Truck	7/16/1905	60	5.95	400,000	400,000	94,835	94,835
				Totals	**488,592**	**140,940**	**94,835**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Sabetha
Nemaha County

As provided in KSA 75-2553 *et seq* ., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$121,885	$156,577
Delinquent Tax	$12,818	$0
Motor Vehicle Tax	$283	$12,520
Recreational Vehicle Tax	$65	$233
16/20M Vehicle Tax	$0	$93
TOTAL TAXES	$135,051	$169,423
Difference in Total Taxes:	$34,372	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$28,795,988	$32,431,379
Did Assessed Valuation Decrease?	No	
Levy Rate	4.224	4.828
Difference in Levy Rate:	0.604	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,250,431	1,375,842	912,185
Receipts:			
Ad Valorem Tax	579,633	698,209	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	74,168	66,652	71,722
Recreational Vehicle Tax	1,288	1,472	1,333
16/20M Vehicle Tax		340	535
Commercial Vehicle Tax		6,719	8,761
Watercraft Tax		314	310
Gross Earning (Intangible) Tax			0
Transit Guest Tax	8,551	8,775	9,000
Local Alcoholic Liquor		8,150	10,419
Intergovernmental	-5,923	25,000	25,000
Local Sales Tax	387,499	260,000	260,000
Franchise Tax	285,498	200,000	290,000
Licenses	5,980	5,600	6,000
Fines and Fees	16,750	2,058	15,000
Reimbursement	166,953	17,820	20,000
Charges for Service	683,315	800,000	600,000
Use of Property	21,708	31,000	25,000
Transfer from Parks and Recreation	11,081	20,000	15,000
Transfer from Highway Fund	67,737	70,140	70,140
Transfer from Water Fund	11,000	11,000	11,000
Transfer from Sewer Fund	2,500	2,500	2,500
Transfer from Electric Fund	471,000	500,000	500,000
Special Assessments	30,634	30,000	30,000
Sale of City Property	498,775		
Lease Proceeds	400,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	56,980	40,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous	279,443	250,000	200,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,054,570**	**3,055,749**	**2,211,720**
Resources Available:	**5,305,001**	**4,431,591**	**3,123,905**

City of Sabetha

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2024	Current Year Estimate Estimate for 2025	Proposed Budget Year Year for 2026
Resources Available:	5,305,001	4,431,591	3,123,905
Expenditures:			
0	0	0	0

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
General Government		500,000	600,000
Personnel	191,954		
Contractual Services	156,079		
Commodities	22,617		
Capital Outlay	667,387		
Law Enforcement		540,000	590,000
Personnel	358,171		
Contractual Services	117,248		
Commodities	11,454		
Parks and Recreation		540,000	590,000
Personnel	289,317		
Contractual Services	145,182		
Commodities	37,042		
Capital Outlay	182,183		
Streets		530,000	585,000
Personnel	162,679		
Contractual Services	110,682		
Commodities	131,513		
Capital Outlay	25,000		
EMT		445,000	480,000
Personnel	296,644		
Contractual Services	46,909		
Commodities	24,079		
Industrial Development	5,261		
Capital Outlay	761,158	650,000	650,000
Cemetery Subsidy	30,000	30,000	30,000
Debt Service	156,600	156,600	156,600
Cash Reserve (2026 column)			
Miscellaneous		127,806	51,830
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,929,159**	**3,519,406**	**3,733,430**
Unencumbered Cash Balance Dec 31	1,375,842	912,185	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,597,704	3,597,704	3,733,430
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,733,430
		Tax Required	609,525
	Delinquent Comp Rate:	1.5%	9,204
		Amount of 2025 Ad Valorem Tax	618,729

CPA Summary

City of Sabetha 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	218,622	185,878	104,247
Receipts:			
Ad Valorem Tax	257,406	208,520	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	30,998	29,229	21,419
Recreational Vehicle Tax	574	645	398
16/20M Vehicle Tax		149	160
Commercial Vehicle Tax		2,946	2,617
Watercraft Tax		138	92
Special Assessments	64,206	64,000	64,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**353,184**	**305,627**	**88,686**
Resources Available:	**571,806**	**491,505**	**192,933**
Expenditures:			
Principal and Interest	385,928	387,258	378,023
Cash Reserve (2026 column)			98,626
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**385,928**	**387,258**	**476,649**
Unencumbered Cash Balance Dec 31	185,878	104,247	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	392,351	511,658	476,649
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	476,649
		Tax Required	283,716
	Delinquent Comp Rate:	1.5%	4,284
		Amount of 2025 Ad Valorem Tax	288,000

Adopted Budget **Library**	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	130,351	121,885	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	12,756	12,818	12,520
Recreational Vehicle Tax	428	283	233
16/20M Vehicle Tax		65	93
Commercial Vehicle Tax		1,292	1,530
Watercraft Tax		61	54
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**143,535**	**136,404**	**14,430**
Resources Available:	**143,535**	**136,404**	**14,430**
Expenditures:			
Appropriations	143,535	136,404	168,678
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**143,535**	**136,404**	**168,678**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	135,425	135,930	168,678
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,678
		Tax Required	154,248
	Delinquent Comp Rate:	1.5%	2,329
		Amount of 2025 Ad Valorem Tax	156,577

See Tab A **See Tab C**

CPA Summary

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library 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	5,388	23,095	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,290	2,372
Recreational Vehicle Tax		51	44
16/20M Vehicle Tax		12	18
Commercial Vehicle Tax		231	290
Watercraft Tax		11	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**5,388**	**25,690**	**2,734**
Resources Available:	5,388	25,690	2,734
Expenditures:			
Appropriations	5,388	25,690	36,625
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**5,388**	**25,690**	**36,625**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	24,217	25,250	36,625
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	36,625
		Tax Required	33,891
	Delinquent Comp Rate:	1.5%	512
		Amount of 2025 Ad Valorem Tax	34,403

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	67,737	70,140	70,140
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,737**	**70,140**	**70,140**
Resources Available:	**67,737**	**70,140**	**70,140**
Expenditures:			
Transfer to General	67,737	70,140	70,140
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,737**	**70,140**	**70,140**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	69,890	69,950	70,140

See Tab C

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	123,393	182,541	147,541
Receipts:			
Charges for Services	74,920	65,000	65,000
Grants	164,496		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**239,416**	**65,000**	**65,000**
Resources Available:	**362,809**	**247,541**	**212,541**
Expenditures:			
Contractual Services	58,223	20,000	20,000
Commodities	33,962	5,000	5,000
Capital Outlay	88,083	75,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**180,268**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	182,541	147,541	112,541
2024/2025/2026 Budget Authority Amount:	100,000	100,000	100,000

See Tab A

CPA Summary

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	563,763	430,525	323,239
Receipts:			
Charges to Customers	552,974	855,000	855,000
Reimbursements	461,913	11,500	11,500
Sales Tax	331,531	365,000	365,000
Interest on Idle Funds	56,980	20,000	50,000
Miscellaneous		40,000	40,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,403,398**	**1,291,500**	**1,321,500**
Resources Available:	**1,967,161**	**1,722,025**	**1,644,739**
Expenditures:			
Administration	240,756	300,000	325,000
Treatment	246,157	250,000	265,000
Capital Outlay	517,221	300,000	297,241
Collection	179,804	155,000	160,000
Debt Service	350,198	391,286	150,259
Transfer to General Fund	2,500	2,500	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,536,636**	**1,398,786**	**1,200,000**
Unencumbered Cash Balance Dec 31	430,525	323,239	444,739
2024/2025/2026 Budget Authority Amou	2,595,000	1,398,786	1,200,000

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Taxes	11,081	20,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**11,081**	**20,000**	**15,000**
Resources Available:	**11,081**	**20,000**	**15,000**
Expenditures:			
Transfer to General Fund	11,081	20,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**11,081**	**20,000**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amou	15,000	20,000	15,000

CPA Summary

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	741,427	848,208	876,108
Receipts:			
Sales Taxes	331,531	248,000	248,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**331,531**	**248,000**	**248,000**
Resources Available:	**1,072,958**	**1,096,208**	**1,124,108**
Expenditures:			
Debt Service	224,750	220,100	220,450
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**224,750**	**220,100**	**220,450**
Unencumbered Cash Balance Dec 31	848,208	876,108	903,658
2024/2025/2026 Budget Authority Amount	224,750	220,100	220,450

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,829,325	4,078,544	4,108,544
Receipts:			
Charges to Customers	4,794,473	6,180,000	6,000,000
Reimbursements	59,019	50,000	50,000
Interest on Idle Funds	189,934	50,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,043,426**	**6,280,000**	**6,175,000**
Resources Available:	**8,872,751**	**10,358,544**	**10,283,544**
Expenditures:			
Administration	299,682	375,000	375,000
Production	958,560	1,000,000	1,000,000
Distribution	2,261,523	4,000,000	4,000,000
Capital Outlay	753,442	325,000	325,000
Debt Service	50,000	50,000	50,000
Transfer to General Fund	471,000	500,000	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,794,207**	**6,250,000**	**6,250,000**
Unencumbered Cash Balance Dec 31	4,078,544	4,108,544	4,033,544
2024/2025/2026 Budget Authority Amount	6,250,000	6,250,000	6,250,000

CPA Summary

City of Sabetha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	406,091	410,759	252,919
Receipts:			
Charges to Customers	748,680	925,000	900,000
Interest on Idle Funds	75,974	65,000	65,000
Miscellaneous	18,016		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**842,670**	**990,000**	**965,000**
Resources Available:	**1,248,761**	**1,400,759**	**1,217,919**
Expenditures:			
Administration	195,483	225,000	225,000
Production	269,439	470,000	470,000
Distribution	201,076	295,000	295,000
Capital Outlay	34,154	50,000	50,000
Debt Service	126,850	96,840	121,428
Transfer to General Fund	11,000	11,000	11,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**838,002**	**1,147,840**	**1,172,428**
Unencumbered Cash Balance Dec 31	410,759	252,919	45,491
2024/2025/2026 Budget Authority Amount:	1,121,372	1,147,840	1,172,428

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

City of Sabetha

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:		
Prairie View Sidewalk										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,222	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		29,222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	29,222	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,222
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	29,222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**29,222** **
										29,222 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Sabetha

will meet on August 25, 2025 at 6:00 PM at Sabetha City Hall 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 Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Nemaha County (home county) Brown 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget 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	3,929,159	23.384	3,519,406	21.965	3,733,430	618,729	19.078
Debt Service	385,928	10.254	387,258	7.242	476,649	288,000	8.880
Library	143,535	4.497	136,404	4.224	168,678	156,577	4.828
Library Employee Benefits	5,388	0.803	25,690	0.755	36,625	34,403	1.061
Special Highway	67,737		70,140		70,140		
Airport	180,268		100,000		100,000		
Sewer	1,536,636		1,398,786		1,200,000		
Special Parks & Rec	11,081		20,000		15,000		
Aquatic Center	224,750		220,100		220,450		
Electric	4,794,207		6,250,000		6,250,000		
Water	838,002		1,147,840		1,172,428		
Non-Budgeted Funds-A							
Totals	12,116,691	38.938	13,275,624	34.186	13,443,400	1,097,709	33.847
						*Revenue Neutral Rate***	*30.356*
Less: Transfers	563,318		603,640		598,640		
Net Expenditure	11,553,373		12,671,984		12,844,760		
Total Tax Levied	1,067,562		1,051,709		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,008,190		28,795,988		32,431,379		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,700,000	6,065,000	5,405,000
Revenue Bonds	0	0	0
Other	3,430,895	4,259,857	4,318,792
Lease Purchase Principal	172,925	88,592	488,592
Total	10,303,820	10,413,449	10,212,384

*Tax rates are expressed in mills

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

Steve Compo

City Official Title: City Clerk

RESOLUTION NO. 2025- 13

A RESOLUTION OF THE CITY OF SABETHA, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Sabetha was calculated as 30.356 mills by the Nemaha County Clerk; and

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

WHEREAS, The Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SABETHA:

The City of Sabetha shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.356 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 25th day of August, 2025 and signed by the Mayor.

CITY OF SABETHA, KANSAS

Cody Bletscher, Mayor

ATTEST:

Steve Compo, City Clerk

(SEAL)

Roll Call Vote

A Roll Call Vote of the City of Sabetha To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. 2025-13

Governing Body Member	Yes	No	No Vote
Cody Bletscher	X		
Jason Enneking	X		
Nick Aberle	X		
Maridel Wittmer	X		
Trevin Edelman	X		
TOTAL			

Certified: Steve Compo

CITY OF SABETHA SEAL NEMAHA COUNTY, KANSAS

Published in The Sabetha Herald on Wednesday, August 6, 2025

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Sabetha
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Detailed budget information is available at Sabetha City Hall and will be available at this hearing.

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Revenue Bonds	0		0		0		
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Total	10,303,820		10,413,449		10,212,384		

*Tax rates are expressed in mills

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

Steve Compo
City Official Title: City Clerk

32-1t

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , 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 one consecutive week(s). The first publication thereof being made as aforesaid on the day of August 6, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

T J W Kellenberger

Subscribed and sworn to before me this 6 day of August, 2025

Heather D Stewart
Notary Public

My commission expires: 11/15/25

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Printer's Fee $_____

Additional Copies $ _____

Affidavit and proof of publication examined, approved and filed this_____ day of _____20___

District Magistrate Judge _____