State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of
Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	203,503	34,365	3.267
Debt Service	10-113				
Road Maintenance	19-2765h	6	402,810	135,311	12.870
		6			
Sewer Fund		7	81,900		
Water Fund		7	418,485		
Sewer Reserve for Pump Replacement		8	25,000		
Sewer Self Insurance		8	45,000		
Water Replacement		9	65,000		
Trash Truck Replacement		9	23,500		
Totals		xxxxxxxxxx	1,265,198	169,676	16.137
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		10			10,514,102
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 16.137

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Ave.
Manhattan, KS 66502
Email:
aswartz@varney.com

John M Hoch, President
Linda Ortt, Treasurer
Jim Glynn, Secretary

Attest: October 2025
County Clerk

Governing Body

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,483	1,010	27	0	9	255
Debt Service	0	0	0	0	0	0
Road Maintenance	135,318	3,963	107	0	34	1,002
	0	0	0	0	0	0
Total	169,801	4,973	134	0	43	1,257

County Treas Motor Vehicle Estimate 4,973

County Treas Recreational Vehicle Estimate 134

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 1,257

MVT Factor 0.02929

RVT Factor 0.00079

16/20M Factor 0.00000

Comm Veh Factor 0.00025

Watercraft Factor 0.00740

2026

Lake Wabaunsee Improvement District
Wabaunsee

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
Sewer Fund	Sewer Reserve for Pump I	8,400	8,400	8,400	12-631o
Water Fund	Water Replacement	5,400	5,400	5,400	12-631o
General Fund	Trash Truck Replacement	6,000	6,000	6,000	Home Rule
	Totals	19,800	19,800	19,800	
	Adjustments*				
	Adjusted Totals	19,800	19,800	19,800	

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

Lake Wabaunsee Improvement District
Wabaunsee

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2018	6/26/2018	3.00-3.75	840,000	775,000	7/1	7/1	26,535	60,000	24,585	60,000
Total G.O.				775,000			26,535	60,000	24,585	60,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**775,000**			**26,535**	**60,000**	**24,585**	**60,000**

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
			Total	**0**	**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	132,117	153,307	100,356
Receipts:			
Ad Valorem Tax	36,371	34,483	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,003	1,010
Recreational Vehicle Tax		16	27
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		2	9
Watercraft Tax		295	255
LAVTR			0
In Lieu of Taxes			
Customer charges	27,755	26,000	26,500
Service charges	21	350	350
Reimbursed expense	0	100	100
Custom work	0	200	200
Parks and recreation	0	500	500
Interest on Idle Funds	55,603	45,000	40,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous		100	100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**119,750**	**108,049**	**69,051**
Resources Available:	**251,867**	**261,356**	**169,407**
Expenditures:			
Personnel services	36,370	40,000	42,500
Contractual services	9,335	30,000	30,000
Commodities	46,855	45,000	47,500
Capital outlay	0	35,000	72,503
Transfers out	6,000	6,000	6,000
Cash Forward (2026 column)		5,000	5,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**98,560**	**161,000**	**203,503**
Unencumbered Cash Balance Dec 31	153,307	100,356	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	125,000	183,140	203,503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,503
		Tax Required	34,096
	Delinquent Comp Rate:	0.8%	269
		Amount of 2025 Ad Valorem Tax	34,365

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	210,882	248,757	263,454
Receipts:			
Ad Valorem Tax	93,810	135,318	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,589	3,963
Recreational Vehicle Tax		41	107
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		4	34
Watercraft Tax		762	1,002
Reimbursed expenses			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**93,810**	**138,714**	**5,106**
Resources Available:	**304,692**	**387,471**	**268,560**
Expenditures:			
Personnel Services	36,370	50,000	55,000
Contractual services	9,335	20,000	25,000
Commodities	10,230	40,000	45,000
Capital outlay		10,000	260,000
Cash Forward (2026 column)		4,017	17,810
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**55,935**	**124,017**	**402,810**
Unencumbered Cash Balance Dec 31	248,757	263,454	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	188,017	362,942	402,810
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	402,810
		Tax Required	134,250
	Delinquent Comp Rate:	0.8%	1,061
		Amount of 2025 Ad Valorem Tax	135,311

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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.8%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,204	25,279	25,479
Receipts:			
Customer charges	78,397	75,000	78,000
Custom work		1,100	1,100
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**78,397**	**76,100**	**79,100**
Resources Available:	**114,601**	**101,379**	**104,579**
Expenditures:			
Personnel services	54,305	39,000	45,000
Contractual services	16,371	20,000	17,500
Commodities	10,246	8,500	10,000
Capital Outlay			1,000
Transfer to sewer replacement	8,400	8,400	8,400
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**89,322**	**75,900**	**81,900**
Unencumbered Cash Balance Dec 31	25,279	25,479	22,679
2024/2025/2026 Budget Authority Amount:	112,400	102,900	81,900

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234,151	231,443	234,208
Receipts:			
Water sales	41,463	36,500	40,000
Water assessments	115,033	122,000	120,000
Fire assessments	33,007	35,000	34,000
Water connection fee	0	0	0
Water protection fee	175	200	200
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**189,678**	**193,700**	**194,200**
Resources Available:	**423,829**	**425,143**	**428,408**
Expenditures:			
Personnel services	54,305	41,000	45,000
Contractual services	14,777	19,000	15,000
Commodities	7,837	5,000	7,500
Water purchased	24,585	19,000	24,000
Capital Outlay	0	10,000	232,000
Debt service	82,419	86,535	84,585
Transfer to water replacement reserve	5,400	5,400	5,400
Cash Forward (2026 column)		5,000	5,000
Miscellaneous	3,063		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**192,386**	**190,935**	**418,485**
Unencumbered Cash Balance Dec 31	231,443	234,208	9,923
2024/2025/2026 Budget Authority Amount:	436,725	409,725	418,485

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve for Pump Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243,874	252,274	20,674
Receipts:			
Transfers in	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**252,274**	**260,674**	**29,074**
Expenditures:			
Capital Outlay		240,000	25,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**240,000**	**25,000**
Unencumbered Cash Balance Dec 31	252,274	20,674	4,074
2024/2025/2026 Budget Authority Amount:	240,000	240,000	25,000

Adopted Budget **Sewer Self Insurance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,760	56,760	50,760
Receipts:			
Sewer Self Insurance			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**56,760**	**56,760**	**50,760**
Expenditures:			
Capital Outlay		6,000	45,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**6,000**	**45,000**
Unencumbered Cash Balance Dec 31	56,760	50,760	5,760
2024/2025/2026 Budget Authority Amount:	45,000	45,000	45,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	65,384	70,784	76,184
Receipts:			
Transfers in	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,400**	**5,400**	**5,400**
Resources Available:	**70,784**	**76,184**	**81,584**
Expenditures:			
Capital outlay			65,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**65,000**
Unencumbered Cash Balance Dec 31	70,784	76,184	16,584
2024/2025/2026 Budget Authority Amount:	65,000	65,000	65,000

Adopted Budget **Trash Truck Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,500	11,500	17,500
Receipts:			
Transfer in	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,000**	**6,000**	**6,000**
Resources Available:	**11,500**	**17,500**	**23,500**
Expenditures:			
Capital Outlay			23,500
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**23,500**
Unencumbered Cash Balance Dec 31	11,500	17,500	0
2024/2025/2026 Budget Authority Amount:	0	17,500	23,500

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Lake Wabaunsee Improvement District

Wabaunsee

will meet on September 27, 2025 at 8:30 AM at Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Wabaunsee Fire District Building 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 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	98,560	4.149	161,000	3.719	203,503	34,365	3.268
Debt Service							
Road Maintenance	55,935	10.706	124,017	14.656	402,810	135,311	12.869
Sewer Fund	89,322		75,900		81,900		
Water Fund	192,386		190,935		418,485		
Sewer Reserve for Pump R			240,000		25,000		
Sewer Self Insurance			6,000		45,000		
Water Replacement					65,000		
Trash Truck Replacement					23,500		
Totals	436,203	14.855	797,852	18.375	1,265,198	169,676	16.137
						*Revenue Neutral Rate***	*16.137*
Less: Transfers	19,800		19,800		19,800		
Net Expenditures	416,403		778,052		1,245,398		
Total Tax Levied	123,459		169,801		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,311,860		9,233,074		10,514,102		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	885,000	830,000	775,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	885,000	830,000	775,000

*Tax rates are expressed in mills.

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

Wyatt Anderson
Superintendent

PUBLIC NOTICES

Published in The Wabaunsee County Signal-Enterprise, Thursday, September 11, 2025.

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Lake Wabaunsee Improvement District
Wabaunsee
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General	98,560	4.149	161,000	3.719	203,503	34,365	3.268
Debt Service							
Road Maintenance	55,935	10.706	124,017	14.656	402,810	135,311	12.869
Sewer Fund	89,322		75,900		81,900		
Water Fund	192,386		190,935		418,485		
Sewer Reserve for Pump R			240,000		25,000		
Sewer Self Insurance			6,000		45,000		
Water Replacement					65,000		
Trash Truck Replacement					23,500		
Totals	436,203	14.855	797,852	18.375	1,265,198	169,676	16.137
						*Revenue Neutral Rate***	*16.137*
Less: Transfers	19,800		19,800		19,800		
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Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	885,000	830,000	775,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	885,000	830,000	775,000

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

Wyatt Anderson
Superintendent

Published in The Wabaunsee County Signal-Enterprise, Thursday, September 11, 2025.

RESOLUTION NO. 2025 – 33
(Wertzberger Short Term Rental CUP)

WHEREAS, pursuant to K.S.A. 12-757, and amendments thereto The ard of County Commissioners of Wabaunsee County, Kansas have considered the following recommendation of the Wabaunsee County Planning and Zoning Commission and;

WHEREAS, the Wabaunsee County Planning and Zoning Commission pursuant to K.S.A. 12-757, as amended, following published notification; and,

WHEREAS, good and proper written notification was provided to all landowners within the prescribed distance set out in the Wabaunsee County Zoning Regulations and K.S.A. 12-757(b) and,

WHEREAS, the Wabaunsee County Planning Commission has conducted a public hearing on the request by The Wertzberger Family Trust for establishing a short term rental at 150 Cedar Circle Alma, Kansas 66401 on described property as follows:

Lot 5 and 6, Block 34, being a portion of the platted section of what is known as Wabaunsee County State Park, Wabaunsee County, Kansas.

WHEREAS, the Wabaunsee County Planning and Zoning Commission has by a majority vote of a quorum of its membership recommended that the Governing Body of Wabaunsee County, Kansas, approve said Conditional Use permit as proposed subject to the following conditions:

1) The Conditional Use Permit (CUP) holder shall maintain a list of all individuals using the rental structure, including name, address, and telephone information and the dates and times they stayed.
2) CUP holder shall maintain liability insurance on the rental structure and show proof upon request by the Zoning Administrator. Aggregate policy limits shall be $1,000,000 for liability.
3) CUP holder shall provide guidance to renters on appropriate land usage and parking and how to avoid trespassing on neighbors' areas.
4) CUP holder shall provide all contiguous neighbors with the CUP holder's contact information including home or mobile phone number. CUP holder shall also designate a point of contact who is a resident of the lake and provide such information to contiguous neighbors and the Zoning Administrator upon request.
5) CUP holder shall abide by all State, County, Lake, or applicable City rules and shall make reasonable efforts to ensure that renters do the same.
6) CUP holder will monitor burn bans in effect and if a ban impacts a time when renters are present, the CUP holder shall take rea-