CERTIFICATE 2026

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Wabaunsee Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	6	23,250	21,603	1.718
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	152,300	129,707	10.314
Non-Budgeted Funds		8			
Special Machinery		7			
Totals		xxxxxx	175,550	151,310	12.032
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			12,576,534
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate		10			

Revenue Neutral Rate	11.459
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Wabaunsee County Clerk
Abby L. Amick
Address:
215 Kansas Ave
Alma KS 66401
Email:
clerk@wbcounty.org

Attest: 2025

WABAUNSEE COUNTY * KANSAS * County Clerk STATE OF KANSAS

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Wabaunsee

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,288	1,557	24	95	120	24
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	122,887	8,989	137	546	693	140
	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	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	144,175	10,546	161	641	813	164

County Treas Motor Vehicle Estimate 10,546

County Treas Recreational Vehicle Estimate 161

County Treas 16/20M Vehicle Estimate 641

County Treas Commercial Vehicle Tax Estimate 813

County Treas Watercraft Tax Estimate 164

MVT Factor 0.07315

RVT Factor 0.00112

16/20M Factor 0.00445

Comm Veh Factor 0.00564

Watercraft Factor 0.00114

2026

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	7,934	10,000	17,200	KSA 68-141g
	Total	7,934	10,000	17,200	
	Adjustments*				
	Adjusted Totals	7,934	10,000	17,200	

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

Wabaunsee
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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			0	0	0	0

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

***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: Wabaunsee
Wabaunsee

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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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 assistance from the State Library.

Wabaunsee 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 January 1	528	729	202
Receipts:			
Ad Valorem Tax	21,147	21,288	xxxxxxxxxxxxxxx
Delinquent Tax	170		
Motor Vehicle Tax	1,852	1,626	1,557
Recreational Vehicle Tax	28	35	24
16/20 M Vehicle Tax	132	146	95
Commercial Vehicle Tax	142	81	120
Watercraft Tax		22	24
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20	-475	-375
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,451**	**22,723**	**1,445**
Resources Available:	**23,979**	**23,452**	**1,647**
Expenditures:			
Officers Pay	3,324	5,400	5,400
Professional Fees (Legal, Accounting)	1,728	1,250	1,250
Cemetery & Mowing	6,750	5,000	5,000
Payroll Taxes	2,155	4,400	4,400
Publications, Checks, Phone	505	1,640	1,640
Other	2,168	2,100	2,100
Insurance		2,000	2,000
Machine Hier	6,620	1,460	1,460
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**23,250**	**23,250**	**23,250**
Unencumbered Cash Balance Dec 31	729	202	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	23,250	23,250	23,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,250
		Tax Required	21,603
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	21,603

CPA Summary

Wabaunsee 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	21,996	22,593	11,327
Receipts:			
Ad Valorem Tax	118,594	122,887	xxxxxxxxxxxxxxx
Delinquent Tax	982		
Motor Vehicle Tax	11,201	9,117	8,989
Recreational Vehicle Tax	173	193	137
16/20M Vehicle Tax	778	820	546
Commercial Vehicle Tax	870	454	693
Watercraft Tax		126	140
Special Highway/Gasoline Tax	3,272	3,005	3,015
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-114	-2,744	-2,254
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**135,756**	**133,858**	**11,266**
Resources Available:	**157,752**	**156,451**	**22,593**
Expenditures:			
Machine Hire / Service Grader	25,775	24,000	24,000
Fuel	9,822	7,500	7,500
Repairs/Parts	2,861	4,624	4,600
Gravel	72,430	81,000	81,000
Wages/Salaries	7,368	10,000	10,000
Insurance	8,969	8,000	8,000
Equipment			
Cash Reserve (2026 column)			
Transfer to Special Machinery	7,934	10,000	17,200
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**135,159**	**145,124**	**152,300**
Unencumbered Cash Balance Dec 31	22,593	11,327	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	135,159	155,030	152,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,300
		Tax Required	129,707
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	129,707

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	161,866
Transfers from:	
Road Fund	7,934
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Insurance Rebate	183
Interest on Idle Funds	900
Other	3,484
Resources Available:	174,367
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**174,367**

CPA Summary

Wabaunsee

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Cemetery		**FEMA (2019 Flood)**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,925	Cash Balance Jan 1	63,255	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		67,180
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grave Sites	2,480									
Total Receipts	2,480	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,480
Resources Available:	6,405	Resources Available:	63,255	Resources Available:	0	Resources Available:	0	Resources Available:	0	69,660
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Purple Wave	39,050							
		Foley Equipment	9,000							
Total Expenditures	0	Total Expenditures	48,050	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	48,050
Cash Balance Dec 31	6,405	Cash Balance Dec 31	15,205	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	21,610 **
										21,610 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Wabaunsee Township
Wabaunsee County
will meet on September 10, 2025 at 1:30 PM at Tim Songs Residence 29032 SW 99 Frontage Rd, Alma KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 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 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	23,250	1.938	23,250	1.778	23,250	21,603	1.717
Debt Service							
Library							
Road	135,159	10.869	145,124	10.261	152,300	129,707	10.307
Non-Budgeted Funds	48,050						
Special Machinery							
Totals	206,459	12.807	168,374	12.039	175,550	151,310	12.024
*Revenue Neutral Rate***							*11.459*
Less: Transfers	7,934		10,000		17,200		
Net Expenditure	198,525		158,374		158,350		
Total Tax Levied	140,941		144,175		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	11,005,132		11,976,382		12,583,906		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

James P Mueller
Wabaunsee Township Treasurer

Wabaunsee 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	21,601	1.717	375
Debt Service			0
Library			0
Road	129,884	10.321	2,254
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	151,485	12.038	2,629

2025 July 1 Valuation: 12,583,906

Valuation Factor: 12,583.906

Neighborhood Revitalization Subj to Rebate: 218,350

Neighborhood Revitalization factor: 218.350

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Wabaunsee Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Jesse Gehrt	X		
James Mueller	X		
Tim Songs	X		
TOTAL	3		

Certified:

Township Clerk

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the WABAUNSEE Township was calculated as 11.459 mills by the WABAUNSEE County Clerk; and

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

WHEREAS, the Governing Body held a hearing on SEPTEMBER 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The WABAUNSEE Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.459 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 10TH day of SEPTEMBER 2025 and SIGNED by the Governing Body.

Trustee

Clerk

Trus.

Attested:

TOWNSHIP CLERK

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 21st day of August, 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, August 21, 2025.

NOTICE OF BUDGET HEARING

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Wabaunsee Township
Wabaunsee County
will meet on September 10, 2025 at 1:30 PM at Tim Songs Residence 29032 SW 99 Frontage Rd, Alma KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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Library							
Road	135,159	10.869	145,124	10.261	152,300	129,707	10.307
Non-Budgeted Funds	48,050						
Special Machinery							
Totals	206,459	12.807	168,374	12.039	175,550	151,310	12.024
*Revenue Neutral Rate***							*11.459*
Less: Transfers	7,934		10,000		17,200		
Net Expenditure	198,525		158,374		158,350		
Total Tax Levied	140,941		144,175		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	11,005,132		11,976,382		12,583,906		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		0		0		
Total	0		0		0		

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

James P Mueller
Wabaunsee Township Treasurer