State of Kansas

2025

CERTIFICATE

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	3,425,874	1,900,508	15.826
Debt Service	10-113	7	341,598	198,949	1.657
Road & Bridge	68-5,101	8	4,067,322	2,628,019	21.884
Noxious Weed	2-1318	9	303,705	120,744	1.006
County Health	65-204	9	311,595	218,201	1.817
Employee Benefits	12-16,102	10	1,389,161	946,466	7.882
Election	19-3435a	10	111,000	60,581	0.505
Appraiser Cost	19-436	11	166,120	132,438	1.103
Mental Health	19-4011	11	60,500	48,060	0.401
Elderly	12-1680	12	152,859	120,092	1.000
Public Transportation	12-803b	12	138,195	55,852	0.466
Capital Improvements	19-120	13	221,559	60,046	0.501
		13			
Regional Library	12-1234	14	132,468	122,139	1.018
Regional Library Emp Benefits	12-16,102	14	15,670	14,487	0.121
Road and Bridge Special Sales Tax		15			
Transient Guest Sales Tax		15	15,000		
911 Coordinating Council		16	163,314		
Parks & Recreation		16	3,600		
Municipalities Fight Addiction		17	68,656		
COPS Grant		17	194,290		
Departmental Capital Outlay		18	180,474		
Road & Bridge Capital Outlay		18	583,577		
Noxious Weed Capital Outlay		19	93,223		
Public Transportation Capital Outlay		19	115,438		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
		23			
Totals		xxxxx	12,255,198	6,626,582	55.187
Budget Hearing Notice					
Budget Hearing Notice 2					
Rate and Budget Hearing Notice		24			
Rate and Budget Hearing Notice 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		25			

County Clerk's Use Only
120,091,296
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 51.916

Assisted by:

Address:

Email:

Attest: October 2nd 2024

County Clerk

Governing Body

CPA Summary

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

2024 Budgeted Funds	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,420,878	109,947	2,944	5,701	3,614	1,890
Debt Service	258,889	20,033	537	1,039	659	344
Road & Bridge	2,561,824	198,235	5,311	10,278	6,521	3,407
Noxious Weed	114,224	8,839	237	458	291	152
County Health	166,824	12,909	346	669	425	222
Employee Benefits	1,272,338	98,454	2,638	5,105	3,239	1,692
Election	20,665	1,599	43	83	53	27
Appraiser Cost	131,041	10,140	272	526	334	174
Mental Health	48,038	3,717	100	193	122	64
Elderly	114,253	8,841	237	458	291	152
Public Transportation	6,894	533	14	28	18	9
Capital Improvements						
Regional Library	114,691	8,875	238	460	292	153
Regional Library Emp Be	12,831	993	27	51	33	17
TOTAL	6,243,390	483,115	12,944	25,049	15,892	8,303

County Treas Motor Vehicle Estimate 483,115

County Treas Recreational Vehicle Estimate 12,944

County Treas 16/20M Vehicle Estimate 25,049

County Treas Commercial Vehicle Tax Estimate 15,892

County Treas Watercraft Tax Estimate 8,303

Motor Vehicle Factor 0.07738

Recreational Vehicle Factor 0.00207

16/20M Vehicle Factor 0.00401

Commercial Vehicle Factor 0.00255

Watercraft Factor 0.00133

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
COPS	Employee Benefit	-	-	26,706	KSA 12-16,102
General	Departmental Capital Outlay	25,000	-	21,500	KSA 19-119
General	County Health	-	11,428	-	Commission
General (Detail Summary)	COPS	-	-	14,691	Commission
General (Detail Summary)	Departmental Capital Outlay	-	5,548	95,500	KSA 19-119
Noxious Weed	Road & Bridge Capital Outl	20,000	40,000	-	Commission
Noxious Weed	Noxious Weed Capital Outla	-	-	-	KSA 2-1318
Noxious Weed Capital Outl	Noxious Weed	-	36,755	37,263	KSA 2-1318
Public Transportation	Public Trans Capital Outlay	3,000	3,000	3,000	KSA 79-2958
Road & Bridge	Highway Improvement	185,500	-	-	KSA 68-590
Road & Bridge	Special Machinery/Capital C	75,000		340,000	KSA 68-141g
Road & Bridge	Capital Improvement	-	-	-	KSA 19-120
Water Incursion	Debt Service	77,923	-	-	Commission
	Total	386,423	96,731	538,660	
	Adjustments*				
	Adjusted Totals	386,423	96,731	538,660	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	1,680,000	4/1 & 10/1	10/1	44,498	120,000	42,218	120,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	600,000	4/1 & 10/1	10/1	16,450	60,000	15,250	60,000
Series 2020A	10/29/2020	10/29/2040	1.00-2.00	1,375,000	1,130,000	4/1 & 10/1	10/1	18,230	85,000	16,530	85,000
Total G.O. Bonds					**3,410,000**			**79,178**	**265,000**	**73,998**	**265,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Lease-Purchase: Sheriff's Vehicle	6/13/2022	6/12/2026	3.75	88,000							
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,410,000**			**79,178**	**265,000**	**73,998**	**265,000**

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 1,2024	Payments Due 2024	Payments Due 2025
Sheriff's Office Vehicles	6/13/2022	48	3.75	88,000	66,150	69,452	Closed
				Totals	**66,150**	**69,452**	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,676,489	915,314	336,497
Receipts:			
Ad Valorem Tax	1,380,786	1,420,878	xxxxxxxxxxxxxxxx
Delinquent Tax	17,042		
Motor Vehicle Tax	142,640	107,088	109,947
Recreational Vehicle Tax	3,548	2,491	2,944
16/20M Vehicle Tax	8,836	5,535	5,701
Commercial Vehicle Tax	4,533	3,946	3,614
Watercraft Tax		2,340	1,890
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	1,677	1,000	1,000
Liqour Tax	4,333	3,500	3,500
Compensating Use Tax	176,157	223,492	213,437
Local Sales Tax	421,198	508,634	483,589
Officer's Fees	92,598	110,000	110,000
Building Permits & Zoning Appl.	35,624	30,000	30,000
Diversion Fees	30,141	20,000	25,000
Interest on Delinquent Taxes	33,716	35,000	35,000
Antique Tags	3,505	3,500	3,500
Sheriffs Fees	9,668	10,000	10,000
Reimbursements	31,321	10,000	10,000
Cancelled Prior Year Encumbrances			
SPARK/ARPA Funding	2,349	1,500	
Sale of County Real Property			
Sale of County Tax Credits			
Insurance Settlements (i.e., severe weather)		95,830	
Transfer from COPS			0
Transfer from Equipment Reserve			
Other Receipts	805		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	291,959	350,000	150,000
Development Rebates	-1,126	-1,824	-10,253
Miscellaneous	10,185	710	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,701,495**	**2,943,620**	**1,188,869**
Resources Available:	**4,377,984**	**3,858,934**	**1,525,366**

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year for 2025
Resources Available:	4,377,984	3,858,934	1,525,366
Expenditures:			
County Commission	64,586	70,300	70,300
County Clerk	142,552	146,000	148,600
County Treasurer	105,960	109,360	115,453
County Attorney/Counselor	119,370	131,465	136,234
Register of Deeds	109,001	114,557	118,451
Sheriff's Office	1,413,983	1,470,381	1,592,680
District Court	102,586	109,563	113,463
Emergency Preparedness	64,279	75,934	81,598
Planning and Zoning	84,851	91,245	96,931
Economic Development	39,087	61,280	61,281
Courthouse Custodian	96,198	103,927	107,791
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,342,453	2,484,012	2,642,782
Historical	20,000	23,000	23,000
Solid Waste	5,685		
Soil Conservation	42,000	40,000	42,000
Coronor's Expense	20,712	20,900	22,800
County Fair	30,000	33,000	35,000
Courthouse Maintenance	28,286	60,000	60,000
Juvenile Detention	4,650	5,000	5,000
Allocable	20,063	26,000	35,000
Professional Fees	34,143	27,000	28,500
Technology	135,841	128,000	152,000
To 911	2,873	3,000	3,000
Extension Council	162,964	169,000	169,000
Liability Defense	48,268	45,521	50,000
Developmental Disability (Hetlinger/Three	15,000	16,200	16,200
E Building	101,505		
Transfer to Health Department		11,428	
Transfer to Departmental Capital Outlay	25,000		21,500
SPARK/ARPA Disbursements	419,343	430,376	
Subtotal	1,116,333	1,038,425	663,000
Cash Reserve (2025 column)			120,092
Miscellaneous	3,884		
Does miscellaneous exceed 10% of Total E:			
Total Expenditures	**3,462,670**	**3,522,437**	**3,425,874**
Unencumbered Cash Balance Dec 31	915,314	336,497	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,208,812	3,252,461	3,425,874
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	3,425,874
		Tax Required	1,900,508
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,900,508

CPA Summary

1. Tab A and C violations shown due to SPARK/Disbursements, but these items are exempt from budget authority restrictions.
2. Use and local sales tax revenue for 11 months in 2023, 13 months in 2024, and 12 months in 2025, due to late receipt.
3. 2025 liability defense equals 2024 actual times 10%, the middle range of the KCAMP estimate.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Salaries	51,134	52,000	52,000
Contractual	11,756	15,300	16,800
Commodities	1,696	3,000	1,500
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	64,586	70,300	70,300
County Clerk			
Salaries	134,736	139,500	142,800
Contractual	6,531	4,200	4,200
Commodities	1,285	2,300	1,600
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	142,552	146,000	148,600
County Treasurer			
Salaries	94,874	96,260	103,953
Contractual	8,372	10,600	9,500
Commodities	2,714	2,500	2,000
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	105,960	109,360	115,453
County Attorney/Counselor			
Salaries	115,152	120,915	125,684
Contractual	3,304	9,150	9,150
Commodities	614	1,400	1,400
Capital Outlay	300		
Transfer to Departmental Capital Outlay			
Total	119,370	131,465	136,234
Register of Deeds			
Salaries	103,028	107,107	111,151
Contractual	5,305	4,700	4,700
Commodities	668	2,750	2,600
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	109,001	114,557	118,451
Sheriff's Office			
Salaries	1,078,084	1,130,351	1,192,389
Contractual	149,991	117,080	146,950
Commodities	161,666	145,450	151,150
Capital Outlay	24,242	71,952	2,500
Transfer to COPS Program (SRO Salaries)			14,691
Transfer to Departmental Capital Outlay		5,548	85,000
Total	1,413,983	1,470,381	1,592,680
District Court			
Salaries			
Contractual	99,285	91,900	95,800
Commodities	2,699	4,000	4,000
Capital Outlay	602	13,663	13,663
Transfer to Departmental Capital Outlay			
Total	102,586	109,563	113,463
Total - Page 6b	**2,058,038**	**2,151,626**	**2,295,181**

Wabaunsee County 2025

FUND PAGE - GENERAL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Emergency Preparedness			
Salaries	46,575	52,414	54,248
Contractual	6,721	12,500	13,100
Commodities	4,744	6,020	6,250
Capital Outlay	6,239	5,000	3,000
Transfer to Departmental Capital Outlay			5,000
Total	64,279	75,934	81,598
Planning and Zoning			
Salaries	60,080	61,745	66,079
Contractual	22,408	24,500	21,152
Commodities	1,863	4,500	4,200
Capital Outlay	500	500	
Transfer to Departmental Capital Outlay			5,500
Total	84,851	91,245	96,931
Economic Development			
Salaries	24,706	27,300	28,256
Contractual	13,795	31,180	30,025
Commodities	257	1,200	1,400
Capital Outlay	329	1,600	1,600
Transfer to Departmental Capital Outlay			
Total	39,087	61,280	61,281
Courthouse Custodian			
Salaries	41,377	42,692	44,771
Contractual	50,742	56,250	58,035
Commodities	4,079	4,985	4,985
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	96,198	103,927	107,791
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfer to Departmental Capital Outlay			
Total	0	0	0
Total - Page 6c	**284,415**	**332,386**	**347,601**
Total - Page 6b	2,058,038	2,151,626	2,295,181
Total Detail Expenditures**	**2,342,453**	**2,484,012**	**2,642,782**

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

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,447	171,971	116,111
Receipts:			
Ad Valorem Tax	299,596	258,889	xxxxxxxxxxxxxxxx
Delinquent Tax	3,178	0	0
Motor Vehicle Tax	30,956	23,166	20,033
Recreational Vehicle Tax	819	539	537
16/20M Vehicle Tax	32	1,197	1,039
Commercial Vehicle Tax	1,137	853	659
Watercraft Tax		506	344
Transfer from Water Incursion (Close Func	77,923		
In Lieu of Tax (IRB)			
Interest on Idle Funds	14,217	5,000	5,000
Neighborhood Revitalization Rebate	-244	-332	-1,074
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**427,614**	**289,818**	**26,538**
Resources Available:	**516,061**	**461,789**	**142,649**
Expenditures:			
Principal	260,000	265,000	265,000
Interest	84,090	79,178	73,998
Contractual Services		1,500	2,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**344,090**	**345,678**	**341,598**
Unencumbered Cash Balance Dec 31	171,971	116,111	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	420,190	380,278	341,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	341,598
		Tax Required	198,949
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	198,949

CPA Summary

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	149,371	89,406	461,118
Receipts:			
Ad Valorem Tax	2,291,717	2,561,824	xxxxxxxxxxxxxxxx
Delinquent Tax	20,643		
Motor Vehicle Tax	181,612	177,103	198,235
Recreational Vehicle Tax	4,635	4,119	5,311
16/20M Vehicle Tax	294	9,154	10,278
Commercial Vehicle Tax	6,137	6,524	6,521
Watercraft Tax		3,870	3,407
Special City & County Highway	281,614	279,869	278,103
Reimbursements	28,920	20,000	20,000
Transfer from Noxious Weeds			
Transfer from Road and Bridge Special Sales		74,285	
Transfer from Highway Improvement		244,649	
Compensating Use Tax			144,078
Special Sales Tax			326,431
Reimbursements			
Federal Fund Exchange			
Interest on Idle Funds			0
Development Rebates	-1,863	-3,288	-14,179
Miscellaneous	2,826		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,816,535**	**3,378,109**	**978,185**
Resources Available:	**2,965,906**	**3,467,515**	**1,439,303**

Wabaunsee County 2025

FUND PAGE - ROAD

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,965,906	3,467,515	1,439,303
Expenditures:			
Salaries	601,468	631,397	648,879
Contractual Services - General	186,147	90,000	88,450
Contractural Services - Professional Fees		75,000	100,000
Commodities - General	32,916	45,000	39,100
Commodities - Oper & Mach Repair	369,385	415,000	415,000
Commodities - Salt & Sand		60,000	60,000
Commodities - Gravel			540,555
Commodities - Road & Bridge Maint Materials			100,000
Commodities - Construction Materials	1,174,112	1,340,000	225,000
Transfer to Highway Improvement Fund	185,500		
Transfer to Capital Improvement Fund			
Road and Bridge Multi-Year Work Plan			1,481,338
Capital Outlay - General	251,972	350,000	29,000
Transfer to Road and Bridge Capital Outl	75,000		340,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,876,500**	**3,006,397**	**4,067,322**
Unencumbered Cash Balance Dec 31	89,406	461,118	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,879,301	3,185,934	4,067,322
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,067,322
		Tax Required	2,628,019
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,628,019

CPA Summary
1. 2025 Special City/County Highway Fund estimate is 91% of estimate given by KDOT, remainder to townships.
2. In 2025, Road Special and Highway Improvement fund combine with this Road & Bridge Operating fund.

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,986	75,865	39,373
Receipts:			
Ad Valorem Tax	157,327	114,224	xxxxxxxxxxxxxxxx
Delinquent Tax	1,511	0	
Motor Vehicle Tax	13,157	12,145	8,839
Recreational Vehicle Tax	335	282	237
16/20 M Vehicle Tax	22	628	458
Commercial Vehicle Tax	442	447	291
Watercraft Tax		265	152
Chemical Sales	148,323	80,000	80,000
Fees - State and Township Spraying		17,000	17,000
Reimbursements	40		
Transfer from Noxious Weed Capital Outlay		36,755	37,263
Interest on Idle Funds			
Development Rebates	-128	-146	-652
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**321,029**	**261,600**	**143,588**
Resources Available:	**357,015**	**337,465**	**182,961**
Expenditures:			
Salaries	117,349	105,542	111,410
Contractual	17,029	13,550	22,800
Commodities - Other	8,055	9,000	10,000
Commodities - Chemicals	118,717	130,000	140,000
Capital Outlay			6,000
Transfer to Road and Bridge Capital Outl	20,000	40,000	
Transfer to Noxious Weed Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			13,495
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**281,150**	**298,092**	**303,705**
Unencumbered Cash Balance Dec 31	75,865	39,373	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	314,950	311,550	303,705
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	303,705
		Tax Required	120,744
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	120,744

Adopted Budget **County Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,413	23,768	0
Receipts:			
Ad Valorem Tax	165,471	166,824	xxxxxxxxxxxxxxxx
Delinquent Tax	1,717	0	
Motor Vehicle Tax	14,764	12,772	12,909
Recreational Vehicle Tax	374	297	346
16/20 M Vehicle Tax	25	660	669
Commercial Vehicle Tax	492	471	425
Watercraft Tax		279	222
Grants	25,411	25,000	25,000
Fees & Reimbursements	34,078	35,000	55,000
Transfer from General		11,428	
Interest on Idle Funds			
Development Rebates	-134	-214	-1,177
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**242,198**	**252,517**	**93,394**
Resources Available:	**310,611**	**276,285**	**93,394**
Expenditures:			
Salaries	241,191	244,885	266,995
Contractual	13,601	16,500	16,400
Commodities	4,849	9,400	8,200
Capital Outlay	27,202	5,500	20,000
Admin/Other Expenses			
Transfer to Equipment Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**286,843**	**276,285**	**311,595**
Unencumbered Cash Balance Dec 31	23,768	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	308,616	318,835	311,595
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,595
		Tax Required	218,201
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	218,201

CPA Summary

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	252,363	242,668	309,968
Receipts:			
Ad Valorem Tax	1,022,712	1,272,338	xxxxxxxxxxxxxxxx
Delinquent Tax	9,480	0	
Motor Vehicle Tax	81,006	79,033	98,454
Recreational Vehicle Tax	2,067	1,838	2,638
16/20 M Vehicle Tax	131	4,085	5,105
Commercial Vehicle Tax	2,737	2,912	3,239
Watercraft Tax		1,727	1,692
Employer Paid Insurance	1,357		
Reimbursements	730		
Transfer from COPS			26,706
Interest on Idle Funds			
Development Rebates	-831	-1,633	-5,107
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,119,389**	**1,360,300**	**132,727**
Resources Available:	**1,371,752**	**1,602,968**	**442,695**
Expenditures:			
KPERS	282,056	300,300	323,523
Health Insurance	574,903	660,000	712,800
Workman's Comp	34,265	50,000	50,000
Unemployment	13,226	16,800	16,800
FICA & Medicare	224,634	260,400	280,538
Life Insurance		5,500	5,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,129,084**	**1,293,000**	**1,389,161**
Unencumbered Cash Balance Dec 31	242,668	309,968	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,325,000	1,419,500	1,389,161
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,389,161
		Tax Required	946,466
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	946,466

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	82,708	111,558	48,941
Receipts:			
Ad Valorem Tax	75,524	20,665	xxxxxxxxxxxxxxxx
Delinquent Tax	1,092		
Motor Vehicle Tax	9,919	5,817	1,599
Recreational Vehicle Tax	251	135	43
16/20 M Vehicle Tax	17	301	83
Commercial Vehicle Tax	327	214	53
Watercraft Tax		127	27
Reimbursements	9,518	12,680	
Interest on Idle Funds			
Development Rebates	-61	-26	-327
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**96,587**	**39,913**	**1,478**
Resources Available:	**179,295**	**151,471**	**50,419**
Expenditures:			
Salaries	29,917	46,000	40,000
Contractual	32,118	44,500	45,500
Commodities	1,232	5,500	5,500
Capital Outlay	4,470	6,530	
Cash Reserve (2025 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,737**	**102,530**	**111,000**
Unencumbered Cash Balance Dec 31	111,558	48,941	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	121,500	117,000	111,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,000
		Tax Required	60,581
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	60,581

CPA Summary

1. 2025 KPERS/FICA estimates equal 2024 estimate times increase of 5.31% for salaries/wages in all departments.
2. 2025 health insurance estimate equals 2024 estimate times 8% the industry average.

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,377	37,707	19,750
Receipts:			
Ad Valorem Tax	123,154	131,041	xxxxxxxxxxxxxxxx
Delinquent Tax	1,244	0	
Motor Vehicle Tax	10,825	9,512	10,140
Recreational Vehicle Tax	276	221	272
16/20 M Vehicle Tax	18	492	526
Commercial Vehicle Tax	365	350	334
Watercraft Tax		208	174
Fees, Fines, and Forfeitures	6,297	3,200	3,200
Interest on Idle Funds			
Development Rebates	-100	-168	-714
Miscellaneous	1,638		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**143,717**	**144,856**	**13,932**
Resources Available:	**178,094**	**182,563**	**33,682**
Expenditures:			
Salaries	115,552	124,613	128,420
Contractual	20,156	30,700	30,700
Commodities	4,679	5,500	5,000
Capital Outlay		2,000	2,000
Transfer to Departmental Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**140,387**	**162,813**	**166,120**
Unencumbered Cash Balance Dec 31	37,707	19,750	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	156,870	162,813	166,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,120
		Tax Required	132,438
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	132,438

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,262	1,503	1,503
Receipts:			
Ad Valorem Tax	45,962	48,038	xxxxxxxxxxxxxxxx
Delinquent Tax	473	0	
Motor Vehicle Tax	4,132	3,549	3,717
Recreational Vehicle Tax	105	83	100
16/20 M Vehicle Tax	7	183	193
Commercial Vehicle Tax	137	131	122
Watercraft Tax		78	64
Liqour Tax	6,164	7,000	7,000
Interest on Idle Funds			
Development Rebates	-37	-62	-259
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**56,943**	**59,000**	**10,937**
Resources Available:	**58,205**	**60,503**	**12,440**
Expenditures:			
Appropriation - Crosswinds	56,702	52,000	53,500
Crosswinds (Liqour Tax)		3,500	
Empower House (Liqour Tax)		3,500	
Unallocated (Liqour Tax)			7,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**56,702**	**59,000**	**60,500**
Unencumbered Cash Balance Dec 31	1,503	1,503	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	60,500	60,500	60,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,500
		Tax Required	48,060
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	48,060

CPA Summary

1. Mental Health expenditures may vary, depending on liquor tax collections.

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,876	16,730	23,440
Receipts:			
Ad Valorem Tax	104,885	114,253	xxxxxxxxxxxxxxxx
Delinquent Tax	1,007	0	
Motor Vehicle Tax	8,771	8,097	8,841
Recreational Vehicle Tax	223	188	237
16/20 M Vehicle Tax	15	418	458
Commercial Vehicle Tax	294	298	291
Watercraft Tax		177	152
Interest on Idle Funds			
Development Rebates	-85	-146	-652
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**115,110**	**123,285**	**9,327**
Resources Available:	**122,986**	**140,015**	**32,767**
Expenditures:			
Senior Center Appropriation	101,560	112,855	123,280
Friendship Meals Health Insurance	631		22,091
Friendship Meals Health Insurance - Reserve			
Area Agency on Aging	4,065	3,720	3,839
Cash Reserve (2025 column)			3,649
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**106,256**	**116,575**	**152,859**
Unencumbered Cash Balance Dec 31	16,730	23,440	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	117,999	138,662	152,859
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,859
		Tax Required	120,092
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	120,092

Adopted Budget **Public Transportation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,128	44,178	0
Receipts:			
Ad Valorem Tax	4,287	6,894	xxxxxxxxxxxxxxxx
Delinquent Tax	178	0	
Motor Vehicle Tax	1,016	322	533
Recreational Vehicle Tax	23	7	14
16/20 M Vehicle Tax	4	17	28
Commercial Vehicle Tax	24	12	18
Watercraft Tax	0	7	9
Grants	64,871	68,558	72,542
User Fees	7,456	7,500	9,500
Interest on Idle Funds			
Development Rebates	-3	-8	-301
Miscellaneous	262		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**78,118**	**83,309**	**82,343**
Resources Available:	**148,246**	**127,487**	**82,343**
Expenditures:			
Salaries	71,636	83,287	97,045
Contractual	7,782	10,000	7,950
Commodities	21,650	26,200	26,200
Capital Outlay		5,000	4,000
Transfer to Pub Trans Capital Outlay	3,000	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**104,068**	**127,487**	**138,195**
Unencumbered Cash Balance Dec 31	44,178	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	126,400	119,450	138,195
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	138,195
		Tax Required	55,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	55,852

CPA Summary

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	272,548	324,059	161,838
Receipts:			
Ad Valorem Tax	52,442	0	xxxxxxxxxxxxxxx
Delinquent Tax	504		
Motor Vehicle Tax	4,386	4,048	
Recreational Vehicle Tax	112	94	
16/20 M Vehicle Tax	7	209	
Commercial Vehicle Tax	147	149	
Watercraft Tax		88	
Transfer from Road & Bridge			
Interest on Idle Funds			
Development Rebates	-43		-325
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**57,555**	**4,588**	**-325**
Resources Available:	**330,103**	**328,647**	**161,513**
Expenditures:			
Salaries			
Contractual	1,146		
Commodities			
Capital Improvement Plan - Buildings	4,898	16,809	0
Capital Improvement Plan - Roads and Bridges		150,000	0
Cash Reserve (2025 column)			221,559
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,044**	**166,809**	**221,559**
Unencumbered Cash Balance Dec 31	324,059	161,838	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	460,665	311,052	221,559
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	221,559
		Tax Required	60,046
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	60,046

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Development Rebates			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

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

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Regional Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,599	2,553	970
Receipts:			
Ad Valorem Tax	103,437	114,691	xxxxxxxxxxxxxxxx
Delinquent Tax	1,009	0	
Motor Vehicle Tax	8,716	8,009	8,875
Recreational Vehicle Tax	222	186	238
16/20 M Vehicle Tax	314	414	460
Commercial Vehicle Tax	293	295	292
Watercraft Tax	0	175	153
Interest on Idle Funds			
Development Rebates	-84	-148	-659
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**113,907**	**123,622**	**9,359**
Resources Available:	**115,506**	**126,175**	**10,329**
Expenditures:			
Appropriation	112,953	125,205	132,468
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**112,953**	**125,205**	**132,468**
Unencumbered Cash Balance Dec 31	2,553	970	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	112,953	125,205	132,468
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	132,468
		Tax Required	122,139
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	122,139

Adopted Budget **Regional Library Emp Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	250	350	140
Receipts:			
Ad Valorem Tax	12,585	12,831	xxxxxxxxxxxxxxxx
Delinquent Tax	119	0	
Motor Vehicle Tax	1,026	970	993
Recreational Vehicle Tax	26	23	27
16/20 M Vehicle Tax	2	50	51
Commercial Vehicle Tax	34	36	33
Watercraft Tax	0	21	17
Interest on Idle Funds			
Development Rebates	-10	-16	-78
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**13,782**	**13,915**	**1,043**
Resources Available:	**14,032**	**14,265**	**1,183**
Expenditures:			
Appropriation	13,682	14,125	15,670
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**13,682**	**14,125**	**15,670**
Unencumbered Cash Balance Dec 31	350	140	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	13,682	14,125	15,670
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,670
		Tax Required	14,487
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	14,487

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road and Bridge Special Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	540,087	545,585	0
Receipts:			
Compensating Use Tax	119,210	150,890	
Special Sales Tax	285,036	343,395	
Reimbursements	240,950		
Federal Fund Exchange	51,201	49,498	
Interest on Idle Funds	24,380	12,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**720,777**	**555,783**	**0**
Resources Available:	**1,260,864**	**1,101,368**	**0**
Expenditures:			
Contractural Services	715,279		
Capital Outlay			
Contractural Services: Bridge #270		191,948	
Contractural Services: Old K10 Chip Seal		447,648	
Contractural Services: Belvue (Part)		387,487	
Close: Transfer to Road & Bridge Operating		74,285	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**715,279**	**1,101,368**	**0**
Unencumbered Cash Balance Dec 31	545,585	0	0
2023/2024/2025 Budget Authority Amount	1,014,388	1,292,577	0

Adopted Budget **Transient Guest Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	5,000
Receipts:			
Collections		5,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**5,000**	**10,000**
Resources Available:	**0**	**5,000**	**15,000**
Expenditures:			
Cash Reserve (2025 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	0	5,000	0
2023/2024/2025 Budget Authority Amount	0	0	15,000

CPA Summary

1. Special sales tax revenue for 11 months in 2023, 13 months in 2024, and 12 months in 2025, due to late receipt.
2. Transient Guest Sales Tax collections begin 01 July 2024.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Coordinating Council**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	89,914	88,314	97,314
Receipts:			
Collections	60,038	65,000	65,000
Interest on Idle Funds	3,343	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,381**	**66,000**	**66,000**
Resources Available:	**153,295**	**154,314**	**163,314**
Expenditures:			
Contractural	8,578	52,000	52,000
Commodties	0	5,000	5,000
Capital Outlay	56,403	0	
Cash Reserve (2025 column)			106,314
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,981**	**57,000**	**163,314**
Unencumbered Cash Balance Dec 31	88,314	97,314	0
2023/2024/2025 Budget Authority Amount	116,234	160,414	163,314

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	813	1,146	0
Receipts:			
Liquor Tax	4,333	3,600	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,333**	**3,600**	**3,600**
Resources Available:	**5,146**	**4,746**	**3,600**
Expenditures:			
Recreational Programs	4,000	4,746	3,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,000**	**4,746**	**3,600**
Unencumbered Cash Balance Dec 31	1,146	0	0
2023/2024/2025 Budget Authority Amount	7,963	3,600	3,600

See Tab C

CPA Summary

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

Wabaunsee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,292	18,656	68,656
Receipts:			
Collections	17,364	50,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**17,364**	**50,000**	**0**
Resources Available:	**18,656**	**68,656**	**68,656**
Expenditures:			
Commodities			
Contractural Services			
Cash Reserve (2025 column)			68,656
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**68,656**
Unencumbered Cash Balance Dec 31	18,656	68,656	0
2023/2024/2025 Budget Authority Amount:	0	81,292	68,656

Adopted Budget **COPS Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	137,636	129,599	119,599
Receipts:			
Grants	34,196		
USD 329 Contribution	13,750	30,000	30,000
USD 330 Contribution	15,000	30,000	30,000
Transfer from General (Salaries)			14,691
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**62,946**	**60,000**	**74,691**
Resources Available:	**200,582**	**189,599**	**194,290**
Expenditures:			
Salaries	70,983	70,000	89,034
Transfer to Employee Benefits (Health Ins)			12,933
Transfer to Employee Benefits (KPERS, FICA, etc.)			13,773
Cash Reserve (2025 column)			78,550
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**70,983**	**70,000**	**194,290**
Unencumbered Cash Balance Dec 31	129,599	119,599	0.00
2023/2024/2025 Budget Authority Amount:	114,587	154,408	194,290

CPA Summary
1. In 2025, schools contribute 49.58% of the cost of salaries, etc. for School Resource Officer (SRO) hours served by deputies, the County pays 16.5%, and the remainder is paid by grant monies.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Departmental Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	309,962	279,879	63,474
Receipts:			
Transfer from Non-Budgeted Equipment Reserve			
Transfer from General Fund (Detail)		5,548	95,500
Transfer from General Fund	25,000		21,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,000**	**5,548**	**117,000**
Resources Available:	**334,962**	**285,427**	**180,474**
Expenditures:			
Courthouse Software (Clerk, Treas, RegDee	55,083	55,083	55,083
Appraiser			
Clerk's Office			
Elections			
Emer Mngt			
Health Department			
Sheriffs Office		166,870	
Zoning			
Cash Reserve (2025 column)			125,391
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,083**	**221,953**	**180,474**
Unencumbered Cash Balance Dec 31	279,879	63,474	0
2023/2024/2025 Budget Authority Amount:	0	0	180,474
	See Tab A	**See Tab C**	

Adopted Budget **Road & Bridge Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	76,198	180,277	243,577
Receipts:			
Sale of County Property / Trade-In	31,838	23,300	
Transfer from Road & Bridge	75,000		340,000
Transfer from Noxious Weed	20,000	40,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**126,838**	**63,300**	**340,000**
Resources Available:	**203,036**	**243,577**	**583,577**
Expenditures:			
Equipment or Vehicle Purchase	22,759		
Cash Reserve (2025 column)			583,577
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,759**	**0**	**583,577**
Unencumbered Cash Balance Dec 31	180,277	243,577	0
2023/2024/2025 Budget Authority Amount:	0	0	583,577
	See Tab A		

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 capital outlay funds, see Capital Outlay Plan for five year spend plan.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	130,834	129,978	93,223
Receipts:			
Transfer from Noxious Weed			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**130,834**	**129,978**	**93,223**
Expenditures:			
Capital Outlay	856		
Transfer to Noxious Weed		36,755	37,263
Cash Reserve (2025 column)			55,960
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**856**	**36,755**	**93,223**
Unencumbered Cash Balance Dec 31	129,978	93,223	0
2023/2024/2025 Budget Authority Amount	95,834	130,834	93,223

Adopted Budget **Public Transportation Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,170	51,270	39,438
Receipts:			
Transfer from Public Transportation	3,000	3,000	3,000
Grant Reimbursements		142,489	72,000
Interest on Idle Funds	2,100	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,100**	**146,489**	**76,000**
Resources Available:	**51,270**	**197,759**	**115,438**
Expenditures:			
Capital Outlay			88,000
Minivan #89		70,278	
Transit #90		88,043	
Cash Reserve (2025 column)			27,438
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**158,321**	**115,438**
Unencumbered Cash Balance Dec 31	51,270	39,438	0
2023/2024/2025 Budget Authority Amount	42,961	34,470	115,438

See Tab C

CPA Summary

1. For all capital outlay funds, see Capital Outlay Plan for five year spend plan.

Wabaunsee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is to be shown)

2025

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	367,815	Cash Balance Jan 1	16,178	Cash Balance Jan 1	86,916	Cash Balance Jan 1	281	Cash Balance Jan 1	107,077	578,267
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	950	Miscellaneous	53,610	Collections	9,501	Interest	13	Miscellaneous	4,889	
Transfers	185,500							Interest	3,420	
Sale of County Real Property										
Sale of County Tax Cre	298,197									
Total Receipts	484,647	Total Receipts	53,610	Total Receipts	9,501	Total Receipts	13	Total Receipts	8,309	556,080
Resources Available:	852,462	Resources Available:	69,788	Resources Available:	96,417	Resources Available:	294	Resources Available:	115,386	1,134,347
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	250,000			Contractural	70,747			Contractural	2,260	
								Commodities	12,721	
								Capital Outlay	84,820	
Total Expenditures	250,000	Total Expenditures	0	Total Expenditures	70,747	Total Expenditures	0	Total Expenditures	99,801	420,548
Cash Balance Dec 31	602,462	Cash Balance Dec 31	69,788	Cash Balance Dec 31	25,670	Cash Balance Dec 31	294	Cash Balance Dec 31	15,585	**713,799**
										713,799

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is to be shown)

2025

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	27	Cash Balance Jan 1	2,832	Cash Balance Jan 1	4,702	Cash Balance Jan 1	2,866	Cash Balance Jan 1	2,725	13,152
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	2,100	Collections	293	Collections	2,900	Fees	7,200			
						Miscellaneous	135			
Total Receipts	2,100	Total Receipts	293	Total Receipts	2,900	Total Receipts	7,335	Total Receipts	0	12,628
Resources Available:	2,127	Resources Available:	3,125	Resources Available:	7,602	Resources Available:	10,201	Resources Available:	2,725	25,780
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contractural	4,281			
						Commodities	1,268			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,549	Total Expenditures	0	5,549
Cash Balance Dec 31	2,127	Cash Balance Dec 31	3,125	Cash Balance Dec 31	7,602	Cash Balance Dec 31	4,652	Cash Balance Dec 31	2,725	**20,231**
										20,231

**Note: These two block figures should agree.

CPA Summary

Wabaunsee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is to be shown)

2025

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**		**Water Incursion Project**		**Grants**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,642	Cash Balance Jan 1	9,873	Cash Balance Jan 1	14,609	Cash Balance Jan 1	77,923	Cash Balance Jan 1	0	112,047
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	2,152	Collections	2,152	Technology Fees	8,608			Grants - Various	54,856	
Interest	492	Interest	476	Interest	827					
Total Receipts	2,644	Total Receipts	2,628	Total Receipts	9,435	Total Receipts	0	Total Receipts	54,856	69,563
Resources Available:	12,286	Resources Available:	12,501	Resources Available:	24,044	Resources Available:	77,923	Resources Available:	54,856	181,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractural Services	1,376	Contractural Services	2,808	Transfer to Debt Servic	77,923	Contractural Services	57,924	
Total Expenditures	0	Total Expenditures	1,376	Total Expenditures	2,808	Total Expenditures	77,923	Total Expenditures	57,924	140,031
Cash Balance Dec 31	12,286	Cash Balance Dec 31	11,125	Cash Balance Dec 31	21,236	Cash Balance Dec 31	0	Cash Balance Dec 31	-3,068	**41,579**
									See Tab B	**41,579**

**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.

Wabaunsee County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**
										0

**Note: These two block figures should agree.

CPA Summary

State of Kansas

2025

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

The governing body of

Wabaunsee County

will meet on September 9, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated
General	3,462,670	13.216	3,522,437	12.443	3,425,874	1,900,508	15.825
Debt Service	344,090	2.859	345,678	2.267	341,598	198,949	1.657
Road & Bridge	2,876,500	21.857	3,006,397	22.435	4,067,322	2,628,019	21.883
Noxious Weed	281,150	1.500	298,092	1.000	303,705	120,744	1.005
County Health	286,843	1.577	276,285	1.461	311,595	218,201	1.817
Employee Benefits	1,129,084	9.754	1,293,000	11.142	1,389,161	946,466	7.881
Election	67,737	0.718	102,530	0.181	111,000	60,581	0.504
Appraiser Cost	140,387	1.174	162,813	1.148	166,120	132,438	1.103
Mental Health	56,702	0.438	59,000	0.421	60,500	48,060	0.400
Elderly	106,256	1.000	116,575	1.000	152,859	120,092	1.000
Public Transportation	104,068	0.040	127,487	0.060	138,195	55,852	0.465
Capital Improvements	6,044	0.500	166,809		221,559	60,046	0.500
Regional Library	112,953	0.989	125,205	1.005	132,468	122,139	1.017
Regional Library Emp Benefits	13,682	0.120	14,125	0.113	15,670	14,487	0.121
Road and Bridge Special Sales Tax	715,279		1,101,368				
Transient Guest Sales Tax					15,000		
911 Coordinating Council	64,981		57,000		163,314		
Parks & Recreation	4,000		4,746		3,600		
Municipalities Fight Addiction					68,656		
COPS Grant	70,983		70,000		194,290		
Departmental Capital Outlay	55,083		221,953		180,474		
Road & Bridge Capital Outlay	22,759				583,577		
Noxious Weed Capital Outlay	856		36,755		93,223		
Public Transportation Capital Outla			158,321		115,438		
Non-Budgeted Funds-A	420,548						
Non-Budgeted Funds-B	5,549						
Non-Budgeted Funds-C	140,031						
Totals	10,488,235	55.742	11,266,576	54.676	12,255,198	6,626,582	55.178
						*Revenue Neutral Rate***	*51.916*
Less: Transfers	386,423		96,731		538,660		
Net Expenditure	10,101,812		11,169,845		11,716,538		
Total Tax Levied	5,872,110		6,243,390		xxxxxxxxxxxxxxxxx		
Assessed Valuation	105,355,870		114,273,750		120,091,681		

55, 545

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	3,925,000	3,670,000	3,410,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	110,831	188,022	66,150
Total	4,035,831	3,858,022	3,476,150

*Tax rates are expressed in mills

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

Abby L. Amick

Wabaunsee County Clerk

Wabaunsee County 2025

2025 Development Incentive Rebates

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NRP Rebate	Estimate 2025 RHID Rebate	Total
General	1,890,255	15.740	5,929	4,324	10,253
Debt Service	197,875	1.648	621	453	1,074
Road & Bridge	2,613,840	21.765	8,199	5,980	14,179
Noxious Weed	120,092	1.000	377	275	652
County Health	217,024	1.807	681	496	1,177
Employee Benefits	941,359	7.839	2,953	2,154	5,107
Election	60,254	0.502	189	138	327
Appraiser Cost	131,724	1.097	413	301	714
Mental Health	47,801	0.398	150	109	259
Elderly	120,092	1.000	377	275	652
Public Transportation	55,551	0.463	174	127	301
Capital Improvements	60,046	0.500	188	137	325
		0.000	0	0	0
Regional Library	121,480	1.012	381	278	659
Regional Library Emp Benef	14,409	0.120	45	33	78
		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
		0.000	0	0	0
TOTAL	6,591,802	54.891	20,677	15,080	35,757

2024 July 1 Valuation: 120,091,681

Valuation Factor: 120,091,681

Neighborhood Revitalization Subj to Rebate: 376,687 RHID Subj to Rebate: 274,739

Neighborhood Revitalization factor: 376.687 RHID factor: 274.739

**This information comes from the 2025 Budget Summary page. See Instructions Tab and side notes to complete.

Resolution No. 2024-34

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 51.916 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 9, 2024 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 51.916 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 9th day of September and SIGNED by the Governing Body.

Nancy Hier, Chairman

James W. MacGregor, Vice Chairman

Rodney Allen, Commissioner

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Attested by:

Abby L. Amick
Wabaunsee County Clerk

Roll Call Vote

A Roll Call Vote of the Wabaunsee County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 2024-34

Governing Body Member	Yes	No	No Vote
Nancy Hier	X		
James W. MacGregor	X		
Rodney Allen	X		
TOTAL	3	0	X

Certified: Abby L. Amick
Abby L. Amick
Wabaunsee County Clerk

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

ing first duly sworn, deposes and says: That she the owner and publisher of *THE WABAUNSEE OUNTY SIGNAL-ENTERPRISE*, a weekly newspaper inted in the State of Kansas, and published in and of neral circulation in Wabaunsee County, Kansas, th a general paid circulation on a weekly basis in abaunsee County, Kansas, and that said newspaper not a trade, religious or fraternal publication.

id newspaper is a weekly, published at least weekly times a year; has been so published continuously d uninterruptedly in said county and state for a riod of more than five years prior to the first blication of said notice; and has been admitted at e post office of Alma, Kansas, in said County as cond class manner.

at the attached notice is a true copy thereof d was published in the regular
d entire issue of said newspaper for 1
nsecutive week(s), the first publication thereof

ing made as afore said on the 22nd day

August, 2024, with
bsequent publications being made on the following te(s):

....., 2024

....., 2024

Lori L Daniel

bscribed and sworn to before me this

..... Day ..... , 2024

.....
Notary or Clerk of District Court

commission expires: .....

nter's fee $.....

ditional copies $.....

tal publication fee $.....

nd Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 22, 2024.

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

The governing body of
Wabaunsee County
will meet on September 9, 2024 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.

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Election	67,737	0.718	102,530	0.181	111,000	60,581	0.504
Appraiser Cost	140,387	1.174	162,813	1.148	166,120	132,438	1.103
Mental Health	56,702	0.438	59,000	0.421	60,500	48,060	0.400
Elderly	106,256	1.000	116,575	1.000	152,859	120,092	1.000
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Non-Budgeted Funds-C	140,031						
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						*Revenue Neutral Rate***	*51.916*
Less: Transfers	386,423		196,731		731,397		
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Assessed Valuation	105,355,870		114,273,750		120,091,681		

Outstanding Indebtedness, January 1,	2022	2023	2024
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Revenue Bonds	0	0	0
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Lease Pur. Princ.	110,831	188,022	66,150
Total	4,035,831	3,858,022	3,476,150

*Tax rates are expressed in mills

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

Abby L. Amick
Wabaunsee County Clerk