Wallace County 2026

CERTIFICATE

To the Clerk of Wallace County, State of Kansas
We, the undersigned, officers of
Wallace County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,854,741	1,578,505	
Debt Service	10-113	7	360,050	263,548	
Road & Bridge	68-5,101	8	1,355,220	819,961	
Ambulance	65-6115	9	116,300	10,210	
Appraiser	19-436	9	171,495	118,543	
Direct Election	25-2201a	10	40,522	30,622	
Employee Benefit	12-16, 102	10	317,856	220,452	
Health	65-204	11	278,484	170,819	
Landfill	65-204	11	257,131	176,051	
Noxious Weed	2-1318	12	208,620	166,068	
Park	19-2803	12	116,213	73,578	
Recreation	19-2803	13	59,800	3,561	
Sheriff	12-11a01	13	991,024	871,180	
Opioids		14	15,834		
Prairie Dog		14	17,659		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Non-Budgeted Funds-E		19			
Totals		xxxxxx	8,160,949	4,503,098	
Budget Hearing Notice		23			
Budget Hearing Notice 2					
RNR Hearing Notice					
Neighborhood Revitalization					

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

Revenue Neutral Rate	104.912
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
lisaa@lhd.com

Attest: August 26th 2025
County Clerk

Governing Body

State of Kansas
County

Wallace County

2026

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Fire District No. 1	19-3610	20	49,529	46,056		
Fire District No. 2	19-3610	21	148,000	87,946		
Fire District No. 3	19-3610	22	77,360	63,615		
TOTALS		xxxxxx	274,889	197,617		

Attest: August 26th, 2025

Micah Fork
County Clerk

Wallace County 2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,054,159	63,073	1,135	9,017	16,192	500
Debt Service	262,347	15,697	282	2,244	4,030	124
Road & Bridge	788,708	47,191	849	6,747	12,115	374
Ambulance	49,463	2,960	53	423	760	23
Appraiser	100,289	6,001	108	858	1,540	48
Direct Election	24,140	1,444	26	206	371	11
Employee Benefit	219,525	13,135	236	1,878	3,372	104
Health	256,111	15,324	276	2,191	3,934	121
Landfill	413,443	24,737	445	3,537	6,351	196
Noxious Weed	177,177	10,601	191	1,516	2,721	84
Park	103,864	6,214	112	888	1,595	49
Recreation						
Sheriff	759,185	45,424	817	6,494	11,661	360
TOTAL	4,208,411	251,801	4,530	35,999	64,642	1,994

County Treas Motor Vehicle Estimate 251,801

County Treas Recreational Vehicle Estimate 4,530

County Treas 16/20M Vehicle Estimate 35,999

County Treas Commercial Vehicle Tax Estimate 64,642

County Treas Watercraft Tax Estimate 1,994

Motor Vehicle Factor 0.05983

Recreational Vehicle Factor 0.00108

16/20M Vehicle Factor 0.00855

Commercial Vehicle Factor 0.01536

Watercraft Factor 0.00047

Wallace County 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
General	Equipment Reserve - Register of Deeds	-	-	1,000	19-119
General	Equipment Reserve - Bldg & Grounds	1,500	1,000	3,000	19-119
General	Landfill Closure and Post Closure	-	-	576,000	19-120
Road & Bridge	Special Road Machinery	100,000	-	85,000	68-141g
Road & Bridge	Special Road & Bridge	300,000	-	60,000	68-590
Ambulance	Equipment Reserve	60,000	60,000	-	12-110d
Landfill	Equipment Reserve	90,000	150,000	15,000	19-119
Landfill	Landfill Closure & Post Closure	30,000	-	-	19-2661
Park	Recreation	12,778	16,000	16,000	19-2801
Recreation	Equipment Reserve	-	-	10,000	19-119
Sheriff	Equipment Reserve	84,000	-	-	19-119
Motor Vehicle Operating	General	7,374	-	-	8-145
Equipment Reserve	Appraiser	-	60,000	-	19-119
	Total	685,652	287,000	766,000	
	Adjustments*		271,000	174,000	
	Adjusted Totals	685,652	16,000	592,000	

Fire District #1	Equipment Reserve	45,000	32,954	33,329	19-119
Fire District #2	Equipment Reserve	40,000	40,000	40,000	19-119
Fire District #2	Fire Districts Multi-Year Capital Improvement	38,000	-	-	19-120
Fire District #3	Equipment Reserve	55,000	20,000	20,000	19-119
Fire District #3	Fire Districts Multi-Year Capital Improvement	10,000	10,000	10,000	19-120
	Total	188,000	102,954	103,329	

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

Wallace County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016	6/1/2016	9/1/2030	3.00	2,395,000	1,520,000	3/1; 9/1	9/1	45,600	235,000	38,550	245,000
Total G.O. Bonds					**1,520,000**			**45,600**	**235,000**	**38,550**	**245,000**
Revenue Bonds:											
Total Revenue Bonds					-			-	-	-	-
Other:											
Total Other					-			-	-	-	-
Total Indebtedness					**1,520,000**			**45,600**	**235,000**	**38,550**	**245,000**

Wallace County

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

Wallace County 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	2,016,859	2,224,314	1,950,407
Receipts:			
Ad Valorem Tax	924,321	1,054,159	xxxxxxxxxxxxxxx
Delinquent Tax	7,957		
Motor Vehicle Tax	62,287	33,418	63,073
Recreational Vehicle Tax	1,127	634	1,135
16/20M Vehicle Tax	5,676	5,503	9,017
Commercial Vehicle Tax	15,776	4,788	16,192
Watercraft Tax		409	500
Gross Earnings (Intangible) Tax	5,087	0	7,401
Interest on Taxes	9,618	6,000	6,000
Local Sales Tax	243,565	189,184	189,184
Grant Income			
Mineral Production Tax	2,731	5,000	5,000
Filing Fees	20,104		
Other Fees	2,946	50	50
County Officers' Fees	1,461		
Diversion Fees	7,813	8,277	8,277
Transfer from Motor Vehicle Operating	7,374		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	310,132	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	30,619	10,000	10,000
Does misc. exceed 10% of Total Rec			
Total Receipts	**1,658,594**	**1,327,422**	**325,829**
Resources Available:	**3,675,453**	**3,551,736**	**2,276,236**

Wallace County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,675,453	3,551,736	2,276,236
Expenditures:			
General and Administration	708,685	755,671	753,234
County Commission	77,288	80,837	88,419
County Clerk	109,015	138,083	140,820
County Treasurer	82,362	109,958	113,900
Register of Deeds	65,053	70,394	73,370
Building and Grounds	69,594	81,487	87,920
Other Agencies	45,390	45,000	42,000
Other Agencies	50,000	50,000	50,000
County Attorney	101,129	105,856	108,000
Emergency Preparedness	19,330	20,543	20,000
District Court	35,472	62,500	62,000
Diversion	16,030	0	27,086
Other Agencies	0	2,500	2,500
Landfill	0	0	0
Other Agencies	22,674	17,500	72,163
Other Agencies	34,632	50,000	40,000
Community Improvement	12,985	10,000	11,500
Transfers Out	1,500	1,000	4,000
Transfers Out	0	0	576,000
Other	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
Subtotal	1,451,139	1,601,329	2,272,912
Cash Reserve (2026 column)			1,581,829
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**1,451,139**	**1,601,329**	**3,854,741**
Unencumbered Cash Balance Dec 31	2,224,314	1,950,407	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,209,226	3,218,461	3,854,741
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,854,741
		Tax Required	1,578,505
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,578,505

Wallace County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General and Administration			
Personnel	246,273	289,955	307,210
Contractual	411,300	424,433	392,385
Commodities	51,112	34,461	46,817
Capital Outlay		6,822	6,822
Total	708,685	755,671	753,234
County Commission			
Personnel	69,571	69,537	72,319
Contractual	7,717	8,800	13,800
Commodities		500	300
Capital Outlay		2,000	2,000
Total	77,288	80,837	88,419
County Clerk			
Personnel	103,247	122,983	126,420
Contractual	3,774	8,500	9,400
Commodities	1,994	6,500	5,000
Capital Outlay		100	
Total	109,015	138,083	140,820
County Treasurer			
Personnel	74,370	96,958	102,700
Contractual	5,867	10,900	9,700
Commodities	2,125	2,100	1,500
Capital Outlay			
Total	82,362	109,958	113,900
Register of Deeds			
Personnel	54,084	57,294	59,670
Contractual	9,311	11,300	11,650
Commodities	50	300	300
Capital Outlay	1,608	1,500	1,750
Total	65,053	70,394	73,370
Building and Grounds			
Personnel	49,233	53,257	58,420
Contractual	8,043	10,850	10,850
Commodities	10,063	15,540	15,650
Capital Outlay	2,255	1,840	3,000
Total	69,594	81,487	87,920
Other Agencies			
Soil Conservation	17,000	17,000	17,000
Agricultural Extension	390		
Free Fair	18,000	18,000	15,000
Historical collections	10,000	10,000	10,000
Total	45,390	45,000	42,000
Other Agencies			
Economic Development	50,000	50,000	50,000
Total	50,000	50,000	50,000
Total - Page 6b	**1,207,387**	**1,331,430**	**1,349,663**

Wallace County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Attorney			
Personnel	80,750	85,606	87,700
Contractual	20,379	20,250	20,300
Commodities			
Capital Outlay			
Total	101,129	105,856	108,000
Emergency Preparedness			
Personnel	11,660	12,243	13,000
Contractual	4,575	5,800	4,500
Commodities	3,095	2,500	2,500
Capital Outlay			
Total	19,330	20,543	20,000
District Court			
Personnel			
Contractual	34,406	60,700	60,400
Commodities	1,066	1,800	1,600
Capital Outlay			
Total	35,472	62,500	62,000
Diversion			
Personnel			
Contractual	16,030	0	27,086
Commodities			
Capital Outlay			
Total	16,030	0	27,086
Other Agencies			
Western KS Child Advocary Center		2,500	2,500
NWKSVS - Domestic Violence			
Total	0	2,500	2,500
Landfill			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other Agencies			
Elderly	7,674	5,500	6,000
Joint mental health	12,000	12,000	13,163
Developmentally handicapped (DSNWK)	3,000	-	3,000
Nursing home subsidy			50,000
Total	22,674	17,500	72,163
Other Agencies			
Community Care Center facility	34,632	50,000	40,000
Total	34,632	50,000	40,000
Total - Page 6c	**229,267**	**258,899**	**331,749**

Wallace County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Community Improvement			
Personnel			
Contractual	12,985	10,000	11,500
Commodities			
Capital Outlay			
Total	12,985	10,000	11,500
Transfers Out			
Equipment Reserve - Commissioners			
Equipment Reserve - Clerk			
Equipment Reserve - Register of Deeds			1,000
Equipment Reserve - Bldg & Grounds	1,500	1,000	3,000
Total	1,500	1,000	4,000
Transfers Out			
Multi-Year Capital Improvement			
Landfill Closure and Post Closure			576,000
Total	0	0	576,000
Other			
Personnel			
Contractual			
Commodities/Future Debt Retirement			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	14,485	11,000	591,500

Wallace County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6e	0	0	0
Total - Page 6b	1,207,387	1,331,430	1,349,663
Total - Page 6c	229,267	258,899	331,749
Total - Page 6d	14,485	11,000	591,500
Total Detail Expenditures**	1,451,139	1,601,329	2,272,912

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

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82,109	81,236	74,125
Receipts:			
Ad Valorem Tax	261,076	262,347	xxxxxxxxxxxxxxxx
Delinquent Tax	1,950		
Motor Vehicle Tax	14,659	9,440	15,697
Recreational Vehicle Tax	271	179	282
16/20M Vehicle Tax	1,379	1,554	2,244
Commercial Vehicle Tax	3,792	1,353	4,030
Watercraft Tax		116	124
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec.			
Total Receipts	**283,127**	**274,989**	**22,377**
Resources Available:	**365,236**	**356,225**	**96,502**
Expenditures:			
Principal	230,000	235,000	245,000
Interest	52,500	45,600	38,550
Commissions and Fees	1,500	1,500	1,500
Cash Reserve (2026 column)		0	75,000
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	**284,000**	**282,100**	**360,050**
Unencumbered Cash Balance Dec 31	81,236	74,125	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	359,000	357,100	360,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	360,050
		Tax Required	263,548
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	263,548

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	139,503	199,702	174,298
Receipts:			
Ad Valorem Tax	1,053,125	788,708	xxxxxxxxxxxxxxxx
Delinquent Tax	6,322		
Motor Vehicle Tax	47,961	38,083	47,191
Recreational Vehicle Tax	885	724	849
16/20M Vehicle Tax	5,061	6,271	6,747
Commercial Vehicle Tax	12,052	5,458	12,115
Watercraft Tax		467	374
Special City & County Highway	219,830	293,685	293,685
County Equalization			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,538		
Does misc. exceed 10% of Total Rec.			
Total Receipts	1,349,774	1,133,396	360,961
Resources Available:	1,489,277	1,333,098	535,259
Expenditures:			
Public Works			
Personnel	591,449	451,900	447,160
Contractual	56,925	160,900	162,350
Commodities	241,061	459,000	457,000
Capital Outlay	140	87,000	143,710
Total	889,575	1,158,800	1,210,220
Transfers Out			
Multi-Year Capital Improvement			
Special Road Machinery & Equipment	100,000		85,000
Special Road and Bridge	300,000		60,000
Total	400,000	0	145,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	1,289,575	1,158,800	1,355,220
Unencumbered Cash Balance Dec 31	199,702	174,298	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,395,782	1,158,800	1,355,220
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,355,220
		Tax Required	819,961
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	819,961

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	153,223	138,868	56,871
Receipts:			
Ad Valorem Tax	75,146	49,463	xxxxxxxxxxxxxxx
Delinquent Tax	280		
Motor Vehicle Tax	3,074	2,718	2,960
Recreational Vehicle Tax	55	52	53
16/20 M Vehicle Tax	736	447	423
Commercial Vehicle Tax	506	390	760
Watercraft Tax		33	23
Intergovernmental receipts	2,559		
Charges for Services	54,027	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	952		
Does misc. exceed 10% of Total Rec.			
Total Receipts	137,335	98,103	49,219
Resources Available:	290,558	236,971	106,090
Expenditures:			
Personnel	63,289	72,000	67,500
Contractual	16,827	23,100	17,800
Commodities	11,574	15,000	11,000
Capital Outlay	0	10,000	10,000
Transfer to Equipment Reserve	60,000	60,000	
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	151,690	180,100	116,300
Unencumbered Cash Balance Dec 31	138,868	56,871	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	194,301	180,100	116,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,300
		Tax Required	10,210
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,210

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,662	60,010	44,397
Receipts:			
Ad Valorem Tax	155,484	100,289	xxxxxxxxxxxxxxx
Delinquent Tax	1,208		
Motor Vehicle Tax	8,767	5,621	6,001
Recreational Vehicle Tax	163	107	108
16/20 M Vehicle Tax	668	926	858
Commercial Vehicle Tax	2,369	806	1,540
Watercraft Tax		69	48
Transfer from Equipment Reserve		60,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,480		
Does misc. exceed 10% of Total Rec.			
Total Receipts	171,139	167,818	8,555
Resources Available:	192,801	227,828	52,952
Expenditures:			
Personnel	100,857	152,931	143,695
Contractual	29,014	28,000	24,800
Commodities	2,720	2,500	2,500
Capital Outlay	200		500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	132,791	183,431	171,495
Unencumbered Cash Balance Dec 31	60,010	44,397	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	175,949	183,431	171,495
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,495
		Tax Required	118,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	118,543

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Direct Election	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,837	20,140	7,842
Receipts:			
Ad Valorem Tax	35,830	24,140	xxxxxxxxxxxxxxx
Delinquent Tax	205		
Motor Vehicle Tax	1,530	1,296	1,444
Recreational Vehicle Tax	28	25	26
16/20 M Vehicle Tax	156	213	206
Commercial Vehicle Tax	388	186	371
Watercraft Tax		16	11
Intergovernmental receipts	3,430		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec.			
Total Receipts	41,567	25,876	2,058
Resources Available:	58,404	46,016	9,900
Expenditures:			
Personnel	11,370	13,894	15,242
Contractual	24,893	19,780	20,780
Commodities	2,001	4,500	4,500
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	38,264	38,174	40,522
Unencumbered Cash Balance Dec 31	20,140	7,842	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	42,780	38,174	40,522
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,522
		Tax Required	30,622
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	30,622

Adopted Budget

Employee Benefit	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69,588	124,747	78,679
Receipts:			
Ad Valorem Tax	222,018	219,525	xxxxxxxxxxxxxxx
Delinquent Tax	1,262		
Motor Vehicle Tax	9,439	8,028	13,135
Recreational Vehicle Tax	175	153	236
16/20 M Vehicle Tax	991	1,322	1,878
Commercial Vehicle Tax	2,376	1,151	3,372
Watercraft Tax		98	104
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec.			
Total Receipts	236,261	230,277	18,725
Resources Available:	305,849	355,024	97,404
Expenditures:			
Social Security	75,189	111,736	116,206
KPERS	86,677	129,305	139,650
Workmens Compensation Insurance	18,453	34,255	40,000
Unemployment Insurance	783	1,049	2,000
Other Benefits/Contingencies		0	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp.			
Total Expenditures	181,102	276,345	317,856
Unencumbered Cash Balance Dec 31	124,747	78,679	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	260,299	296,345	317,856
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	317,856
		Tax Required	220,452
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	220,452

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	216,900	77,057	20,819
Receipts:			
Ad Valorem Tax	131,563	256,111	xxxxxxxxxxxxxxx
Delinquent Tax	1,146		
Motor Vehicle Tax	9,092	4,756	15,324
Recreational Vehicle Tax	168	90	276
16/20 M Vehicle Tax	957	783	2,191
Commercial Vehicle Tax	2,286	682	3,934
Watercraft Tax		58	121
Intergovernmental Receipts / Grants	41,870	178,900	0
Licenses and Fees	64,414	65,000	65,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**251,496**	**506,380**	**86,846**
Resources Available:	**468,396**	**583,437**	**107,665**
Expenditures:			
Personnel	187,153	208,773	129,039
Employee Benefits	55,250	33,945	50,025
Contractual	64,214	43,500	29,000
Commodities	84,722	97,500	70,420
Capital Outlay			0
Grant Expenditures		178,900	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**391,339**	**562,618**	**278,484**
Unencumbered Cash Balance Dec 31	77,057	20,819	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	557,081	562,618	278,484
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,484
		Tax Required	170,819
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	170,819

Adopted Budget **Landfill**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,178	81,589	45,814
Receipts:			
Ad Valorem Tax	323,055	413,443	xxxxxxxxxxxxxxx
Delinquent Tax	759		
Motor Vehicle Tax	6,063	11,658	24,737
Recreational Vehicle Tax	91	222	445
16/20 M Vehicle Tax		1,920	3,537
Commercial Vehicle Tax		1,671	6,351
Watercraft Tax		143	196
Product sales	1,692		
Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,270		
Does misc. exceed 10% of Total Rec			
Total Receipts	**335,930**	**429,057**	**35,266**
Resources Available:	**370,108**	**510,646**	**81,080**
Expenditures:			
Personnel	68,522	79,404	81,000
Employee Benefits	51,645	61,028	67,131
Contractual	17,161	102,400	40,000
Commodities	31,191	69,500	34,000
Capital Outlay	0	2,500	20,000
Transfer to Equipment Reserve	90,000	150,000	15,000
Transfer to Landfill Closure Reserve	30,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**288,519**	**464,832**	**257,131**
Unencumbered Cash Balance Dec 31	81,589	45,814	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	329,503	464,832	257,131
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	257,131
		Tax Required	176,051
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	176,051

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,134	47,376	27,439
Receipts:			
Ad Valorem Tax	112,701	177,177	xxxxxxxxxxxxxxx
Delinquent Tax	1,108		
Motor Vehicle Tax	9,001	4,074	10,601
Recreational Vehicle Tax	166	77	191
16/20 M Vehicle Tax	977	671	1,516
Commercial Vehicle Tax	2,244	584	2,721
Watercraft Tax		50	84
Product Sales	5,131		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	27		
Does misc. exceed 10% of Total Rec			
Total Receipts	**131,355**	**182,633**	**15,113**
Resources Available:	**209,489**	**230,009**	**42,552**
Expenditures:			
Personnel	93,723	96,720	104,220
Contractual	8,685	11,950	10,500
Commodities	59,705	88,900	78,900
Capital Outlay		5,000	5,000
Transfer to Equipment Reserve			10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**162,113**	**202,570**	**208,620**
Unencumbered Cash Balance Dec 31	47,376	27,439	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	183,958	202,570	208,620
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,620
		Tax Required	166,068
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	166,068

Adopted Budget **Park**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,706	37,255	29,277
Receipts:			
Ad Valorem Tax	108,029	103,864	xxxxxxxxxxxxxxx
Delinquent Tax	564		
Motor Vehicle Tax	4,159	3,907	6,214
Recreational Vehicle Tax	77	74	112
16/20 M Vehicle Tax	435	643	888
Commercial Vehicle Tax	1,047	560	1,595
Watercraft Tax		48	49
Sales and Fees	6,424	1,000	1,000
Pool Receipts		2,500	2,500
Concession Receipts		1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**120,735**	**113,596**	**13,358**
Resources Available:	**148,441**	**150,851**	**42,635**
Expenditures:			
Personnel	28,496	44,724	46,513
Contractual	61,967	45,800	39,650
Commodities	7,945	15,050	14,050
Capital Outlay			
Transfer to Recreation (County Support)	12,778	16,000	16,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**111,186**	**121,574**	**116,213**
Unencumbered Cash Balance Dec 31	37,255	29,277	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	138,852	121,574	116,213
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,213
		Tax Required	73,578
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	73,578

Wallace County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,877	9,501	7,970
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Receipts		47,000	0
Sales and Fees	15,873	32,269	32,269
Donations	1,884		
Transfer from Park (County Support)	12,778	16,000	16,000
Interest on Idle Funds	15		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	30,550	95,269	48,269
Resources Available:	39,427	104,770	56,239
Expenditures:			
Personnel	21,430	30,550	30,550
Contractual	4,881	7,750	7,750
Commodities	3,615	11,500	11,500
Capital Outlay		47,000	0
Transfer to Equipment Reserve		0	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	29,926	96,800	59,800
Unencumbered Cash Balance Dec 31	9,501	7,970	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	106,800	106,800	59,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,800
		Tax Required	3,561
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,561

Adopted Budget **Sheriff**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,951	80,943	88
Receipts:			
Ad Valorem Tax	776,599	759,185	xxxxxxxxxxxxxxxx
Delinquent Tax	5,462		
Motor Vehicle Tax	53,051	27,918	45,424
Recreational Vehicle Tax	783	531	817
16/20 M Vehicle Tax		4,597	6,494
Commercial Vehicle Tax		4,001	11,661
Watercraft Tax		342	360
Licenses and Fees	16,981		
Law Enforcement Contract	55,015	55,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	907,891	851,574	119,756
Resources Available:	975,842	932,517	119,844
Expenditures:			
Personnel	405,350	459,634	497,469
Employee Benefits	285,097	343,695	368,055
Contractual	63,978	79,100	75,500
Commodities	56,474	45,000	45,000
Capital Outlay		5,000	5,000
Transfer to Equipment Reserve	84,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	894,899	932,429	991,024
Unencumbered Cash Balance Dec 31	80,943	88	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	931,396	932,429	991,024
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	991,024
		Tax Required	871,180
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	871,180

Wallace County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioids**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,938	5,834	10,834
Receipts:			
Intergovernmental	2,896	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**2,896**	**5,000**	**5,000**
Resources Available:	**5,834**	**10,834**	**15,834**
Expenditures:			
Personnel			
Contractual			
Commodities		0	15,834
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**15,834**
Unencumbered Cash Balance Dec 31	5,834	10,834	0
2024/2025/2026 Budget Authority Amount:	5,287	12,938	15,834

Adopted Budget

Prairie Dog	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,349	2,783	9,159
Receipts:			
Intergovernmental	6,000	6,000	6,000
User Fees	2,824	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**8,824**	**8,500**	**8,500**
Resources Available:	**10,173**	**11,283**	**17,659**
Expenditures:			
Personnel			
Contractual	50	600	3,600
Commodities	7,340	1,524	14,059
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**7,390**	**2,124**	**17,659**
Unencumbered Cash Balance Dec 31	2,783	9,159	0
2024/2025/2026 Budget Authority Amount:	13,725	16,124	17,659

Wallace County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: American Rescue Plan Act		(2) Fund Name: Public Health Emergency Preparedness		(3) Fund Name: Clerk's Technology		(4) Fund Name: Equipment Reserve		(5) Fund Name: Emergency 911 Wireless		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,906	Cash Balance Jan 1	41,736	Cash Balance Jan 1	3,593	Cash Balance Jan 1	1,425,850	Cash Balance Jan 1	188,000	1,664,085
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental		Intergovernmental	8,690	Licenses and fees	717	Other	200	Intergovernmental	65,030	
Use of money	49					Transfers in	375,500	Use of money	1,625	
Total Receipts	49	Total Receipts	8,690	Total Receipts	717	Total Receipts	375,700	Total Receipts	66,655	451,811
Resources Available:	4,955	Resources Available:	50,426	Resources Available:	4,310	Resources Available:	1,801,550	Resources Available:	254,655	2,115,896
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Contractual	3,694	Contractual		Capital Outlay	307,703	Contractual	46,655	
Commodities	4,955	Commodities	435					Capital outlay	17,476	
Total Expenditures	4,955	Total Expenditures	4,129	Total Expenditures	0	Total Expenditures	307,703	Total Expenditures	64,131	380,918
Cash Balance Dec 31	0	Cash Balance Dec 31	46,297	Cash Balance Dec 31	4,310	Cash Balance Dec 31	1,493,847	Cash Balance Dec 31	190,524	1,734,978 **
										1,734,978 **

**Note: These two block figures should agree.

Wallace County

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Free Fair		(2) Fund Name: Landfill Closure & Post Closure		(3) Fund Name: Motor Vehicle Operating		(4) Fund Name: Multi-Year Capital Improvement		(5) Fund Name: Prosecuting Attorney's Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	79,116	Cash Balance Jan 1	438,016	Cash Balance Jan 1	0	Cash Balance Jan 1	360,172	Cash Balance Jan 1	1,311	878,615
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	18,000	Use of money	3,922	Licenses and fees	15,923	Intergovernmental		Licenses and fees	845	
Licenses and fees		Transfers in	30,000	Other	1,087	Transfers in				
Use of money	778									
Other	8,403									
Livestock sales	317,982									
Total Receipts	345,163	Total Receipts	33,922	Total Receipts	17,010	Total Receipts	0	Total Receipts	845	396,940
Resources Available:	424,279	Resources Available:	471,938	Resources Available:	17,010	Resources Available:	360,172	Resources Available:	2,156	1,275,555
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	340,428			Contractual	9,636	Capital Outlay	0	Contractual	1,006	
Commodities	828			Transfer to General	7,374					
Capital Outlay	5,076									
Total Expenditures	346,332	Total Expenditures	0	Total Expenditures	17,010	Total Expenditures	0	Total Expenditures	1,006	364,348
Cash Balance Dec 31	77,947	Cash Balance Dec 31	471,938	Cash Balance Dec 31	0	Cash Balance Dec 31	360,172	Cash Balance Dec 31	1,150	911,207 **
										911,207 **

**Note: These two block figures should agree.

Wallace County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Prosecuting Attorney's Worthless Check		(2) Fund Name: ROD Technology		(3) Fund Name: Sheriff Drug Forfeiture		(4) Fund Name: Special Law Enforcement Trust		(5) Fund Name: Special Road & Bridge		
Unencumbered Cash Balance Jan 1	1,848	Unencumbered Cash Balance Jan 1	10,011	Unencumbered Cash Balance Jan 1	55,679	Unencumbered Cash Balance Jan 1	23,463	Unencumbered Cash Balance Jan 1	115,000	206,001
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Licenses and fees	2,868	Other		Intergovernmental	77,000	Transfers in	300,000	
						Licenses and fees	3,326			
Total Receipts	0	Total Receipts	2,868	Total Receipts	0	Total Receipts	80,326	Total Receipts	300,000	383,194
Resources Available:	1,848	Resources Available:	12,879	Resources Available:	55,679	Resources Available:	103,789	Resources Available:	415,000	589,195
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	2,840	Personnel	50,644	Commodities	7,527	Capital Outlay		
		Capital Outlay		Commodities	5,035	Capital Outlay	77,000			
Total Expenditures	0	Total Expenditures	2,840	Total Expenditures	55,679	Total Expenditures	84,527	Total Expenditures	0	143,046
Cash Balance Dec 31	1,848	Cash Balance Dec 31	10,039	Cash Balance Dec 31	0	Cash Balance Dec 31	19,262	Cash Balance Dec 31	415,000	446,149 **
										446,149 **

**Note: These two block figures should agree.

Wallace County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Special Road Machinery		(2) Fund Name: Treasurer's Technology		(3) Fund Name: Community Development Grants		(4) Fund Name: Special Building		(5) Fund Name: Fire Districts Multi-Year Capital Improvment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,020	Cash Balance Jan 1	7,581	Cash Balance Jan 1	73,116	Cash Balance Jan 1	1,368,757	Cash Balance Jan 1	75,000	1,557,474
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	100,000	Licenses and fees	717	Intergovernmental	94,739	Delinquent Taxes		Transfer in	48,000	
						Other	41,950			
Total Receipts	100,000	Total Receipts	717	Total Receipts	94,739	Total Receipts	41,950	Total Receipts	48,000	285,406
Resources Available:	133,020	Resources Available:	8,298	Resources Available:	167,855	Resources Available:	1,410,707	Resources Available:	123,000	1,842,880
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual	103,967	Capital Outlay	94,994			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	103,967	Total Expenditures	94,994	Total Expenditures	0	198,961
Cash Balance Dec 31	133,020	Cash Balance Dec 31	8,298	Cash Balance Dec 31	63,888	Cash Balance Dec 31	1,315,713	Cash Balance Dec 31	123,000	1,643,919 **
										1,643,919 **

**Note: These two block figures should agree.

Wallace County

NON-BUDGETED FUNDS (E)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name: Domestic Violence Special Program		(2) Fund Name: Western Pyramid Regional Grant		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and fees	100	Intergovernmental	20,012							
Total Receipts	100	Total Receipts	20,012	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,112
Resources Available:	100	Resources Available:	20,012	Resources Available:	0	Resources Available:	0	Resources Available:	0	20,112
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	17,000							
Total Expenditures	0	Total Expenditures	17,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,000
Cash Balance Dec 31	100	Cash Balance Dec 31	3,012	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,112 **
										3,112 **

**Note: These two block figures should agree.

Wallace County Rural Fire District No. 1 2026
Wallace County
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	4,960	5,013	642
Receipts:			
Ad Valorem Tax	45,578	46,065	xxxxxxxxxxxxxxxx
Delinquent Tax	195		
Motor Vehicle Tax	1,972	1,295	2,111
Recreational Vehicle Tax	23	12	27
16/20 M Vehicle Tax	354	381	628
Commercial Vehicle Tax	52	28	63
Watercraft Tax		2	2
Intergovernmental			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**48,174**	**47,783**	**2,831**
Resources Available:	**53,134**	**52,796**	**3,473**
Expenditures:			
Personnel			
Contractual	1,382	7,000	4,000
Commodities	1,739	7,200	7,200
Capital Outlay	0	5,000	5,000
Transfer to Equipment Reserve	45,000	32,954	33,329
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**48,121**	**52,154**	**49,529**
Unencumbered Cash Balance Dec 31	5,013	642	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	48,934	52,154	49,529
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,529
		Tax Required	46,056
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	46,056

Wallace County Rural Fire District No. 2 2026
Wallace County
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	60,120	55,751	51,321
Receipts:			
Ad Valorem Tax	84,645	85,365	xxxxxxxxxxxxxxxx
Delinquent Tax	1,233		
Motor Vehicle Tax	3,439	3,378	3,757
Recreational Vehicle Tax	99	73	92
16/20 M Vehicle Tax	322	386	1,408
Commercial Vehicle Tax	3,489	573	3,435
Watercraft Tax		44	41
Intergovernmental	2,678		
Donations	3,120		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**99,025**	**89,819**	**8,733**
Resources Available:	**159,145**	**145,570**	**60,054**
Expenditures:			
Personnel			
Contractual	12,658	27,000	27,000
Commodities	7,232	24,000	24,000
Capital Outlay	5,504	3,249	57,000
Transfer to Equipment Reserve	40,000	40,000	40,000
Transfer to Multi-Year Capital Improvement	38,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**103,394**	**94,249**	**148,000**
Unencumbered Cash Balance Dec 31	55,751	51,321	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	103,500	139,249	148,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,000
		Tax Required	87,946
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	87,946

Wallace County Rural Fire District No. 3 2026
Wallace County
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	4,589	2,983	10,419
Receipts:			
Ad Valorem Tax	78,126	63,612	xxxxxxxxxxxxxxx
Delinquent Tax	331		
Motor Vehicle Tax	2,339	1,758	2,839
Recreational Vehicle Tax	45	33	46
16/20 M Vehicle Tax	137	142	273
Commercial Vehicle Tax	121	64	119
Watercraft Tax		47	49
Intergovernmental			
Donations	32		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**81,131**	**65,656**	**3,326**
Resources Available:	**85,720**	**68,639**	**13,745**
Expenditures:			
Personnel			
Contractual	5,277	10,720	12,600
Commodities	3,438	5,500	6,000
Capital Outlay	9,022	12,000	28,760
Transfer to Equipment Reserve	55,000	20,000	20,000
Transfer to Multi-Year Capital Improvement	10,000	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**82,737**	**58,220**	**77,360**
Unencumbered Cash Balance Dec 31	2,983	10,419	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	83,220	68,220	77,360
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,360
		Tax Required	63,615
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	63,615

Wallace County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Wallace County
will meet on August 26, 2025, at 8:30 AM at the Wallace County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at the Wallace County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,451,139	23.754	1,601,329	29.162	3,854,741	1,578,505	39.349
Debt Service	284,000	6.710	282,100	7.258	360,050	263,548	6.570
Road & Bridge	1,289,575	27.070	1,158,800	21.819	1,355,220	819,961	20.440
Ambulance	151,690	1.932	180,100	1.369	116,300	10,210	0.255
Appraiser	132,791	3.996	183,431	2.775	171,495	118,543	2.955
Direct Election	38,264	0.921	38,174	0.668	40,522	30,622	0.763
Employee Benefit	181,102	5.707	276,345	6.073	317,856	220,452	5.495
Health	391,339	3.381	562,618	7.085	278,484	170,819	4.258
Landfill	288,519	8.287	464,832	11.438	257,131	176,051	4.389
Noxious Weed	162,113	2.896	202,570	4.902	208,620	166,068	4.140
Park	111,186	2.777	121,574	2.874	116,213	73,578	1.834
Recreation	29,926		96,800		59,800	3,561	0.089
Sheriff	894,899	19.845	932,429	21.002	991,024	871,180	21.717
Opioids					15,834		
Prairie Dog	7,390		2,124		17,659		
Non-Budgeted Funds-A	380,918						
Non-Budgeted Funds-B	364,348						
Non-Budgeted Funds-C	143,046						
Non-Budgeted Funds-D	198,961						
Totals	6,501,206	107.276	6,103,226	116.425	8,160,949	4,503,098	112.254
						Revenue Neutral Rate **	*104.912*
Less: Transfers	685,652		16,000		592,000		
Net Expenditure	5,815,554		6,087,226		7,568,949		
Total Tax Levied	4,208,433		4,208,411		xxxxxxxxxxxxxxxxx		
Assessed Valuation	39,231,271		36,148,595		40,115,827		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,975,000	1,750,000	1,520,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,975,000	1,750,000	1,520,000

*Tax rates are expressed in mills

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated
Fire District No. 1	48,121	5.389	52,154	6.076	49,529	46,056	5.765
*Revenue Neutral Rate***							*5.765*
Total Tax Levied	48,121		46,065		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,546,087		7,580,057		7,989,139		
Fire District No. 2	103,394	7.670	94,249	8.519	148,000	87,946	6.823
*Revenue Neutral Rate***							*6.623*
Total Tax Levied	103,394		85,365		xxxxxxxxxxxxxxxxx		
Assessed Valuation	11,130,264		10,021,265		12,890,321		
Fire District No. 3	82,737	5.582	58,220	4.944	77,360	63,615	5.087
*Revenue Neutral Rate***							*5.087*
Total Tax Levied	82,737		63,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,048,238		12,868,419		12,506,458		

Micaila Lock
County Clerk

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the County of Wallace was calculated as 104.912 mills by the Wallace County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Wallace, 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 WALLACE:

The County of Wallace shall levy a property tax rate exceeding the Revenue Neutral Rate of 104.912 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 26th day of August, 2025, and SIGNED by the Governing Body.

_____ _____

_____ _____

_____ _____

Attested:

_____

County Clerk

Roll Call Vote

A Roll Call Vote of the Wallace County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Brian Galley			
Becky Larson			
William T Walker			
TOTAL			

Certified:

_____

Resolution No. _____

A RESOLUTION OF THE WALLACE COUNTY, KANSAS, FIRE DISTRICT NO. 2 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Wallace County Fire District No. 2 was calculated as 6.623 mills by the Wallace County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Wallace County Fire District No. 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Wallace County Fire District No. 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WALLACE COUNTY FIRE DISTRICT NO. 2 :

The Wallace County Fire District No. 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.623 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 26th day of August, 2025, and SIGNED by the Governing Body.

_____ _____

_____ _____

_____ _____

Attested:

_____

County Clerk

Roll Call Vote

A Roll Call Vote of the Wallace County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for Fire District No. 2

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Brian Galley			
Becky Larson			
William T Walker			
TOTAL			

Certified:

_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WALLACE COUNTY, HEREBY NOTIFIES THE WALLACE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 112.254. The date of our hearing is August 26, 2025, at 8:30 AM and will be held at the Wallace County Courthouse in Sharon Springs, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

_____
Clerk or Officer of Governing Body

THE GOVERNING BODY OF WALLACE COUNTY, KANSAS, FIRE DISTRICT NO. 1 HEREBY NOTIFIES THE WALLACE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is August 26, 2025, at 8:30 AM and will be held at the Wallace County Courthouse in Sharon Springs, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Wallace County consolidated budget.

WITNESS my hand on _____, 2025.

_____
Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WALLACE COUNTY, KANSAS, FIRE DISTRICT NO. 2 HEREBY NOTIFIES THE WALLACE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 6.823. The date of our hearing is August 26, 2025, at 8:30 AM and will be held at the Wallace County Courthouse in Sharon Springs, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Wallace County consolidated budget.

WITNESS my hand on _____, 2025.

_____
Clerk or Officer of Governing Body

THE GOVERNING BODY OF WALLACE COUNTY, KANSAS, FIRE DISTRICT NO. 3 HEREBY NOTIFIES THE WALLACE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is August 26, 2025, at 8:30 AM and will be held at the Wallace County Courthouse in Sharon Springs, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Wallace County consolidated budget.

WITNESS my hand on _____, 2025.

_____
Clerk or Officer of Governing Body

Resolution No. 2025-11

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

WHEREAS, the Revenue Neutral Rate for the County of Wallace was calculated as 104.912 mills by the Wallace County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Wallace, 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 WALLACE:

The County of Wallace shall levy a property tax rate exceeding the Revenue Neutral Rate of 104.912 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 26th day of August, 2025, and SIGNED by the Governing Body.

Rebecca Larson

Attested:
Micah Forde
County Clerk

Roll Call Vote

A Roll Call Vote of the Wallace County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. 25 - 11

Governing Body Member	Yes	No	No Vote
Brian Galley	X		
Becky Larson	X		
William T Walker	X		
TOTAL	3		

Certified:

Micah Lock

Resolution No. 2025-12

A RESOLUTION OF THE WALLACE COUNTY, KANSAS, FIRE DISTRICT NO. 2 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Wallace County Fire District No. 2 was calculated as 6.623 mills by the Wallace County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Wallace County Fire District No. 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Wallace County Fire District No. 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WALLACE COUNTY FIRE DISTRICT NO. 2 :

The Wallace County Fire District No. 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.623 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 26th day of August, 2025, and SIGNED by the Governing Body.

Rebecca Lawson

Attested:

County Clerk

Roll Call Vote

A Roll Call Vote of the Wallace County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for Fire District No. 2

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. 25-12

Governing Body Member	Yes	No	No Vote
Brian Galley			
Becky Larson			
William T Walker			
TOTAL			

Certified:

Micah Lock

Wallace County

will meet on August 26, 2025, at 8:30 AM at the Wallace County Courthouse 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 and Revenue Neutral Rate.

Detailed budget information is available at the Wallace County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,451,139	23.754	1,601,329	29.162	3,854,741	1,578,505	39.349
Debt Service	284,000	6.710	282,100	7.258	360,050	263,548	6.570
Road & Bridge	1,289,575	27.070	1,158,800	21.819	1,355,220	819,961	20.440
Ambulance	151,690	1.932	180,100	1.369	116,300	10,210	0.255
Appraiser	132,791	3.996	183,431	2.775	171,495	118,543	2.955
Direct Election	38,264	0.921	38,174	0.668	40,522	30,622	0.763
Employee Benefit	181,102	5.707	276,345	6.073	317,856	220,452	5.495
Health	391,339	3.381	562,618	7.085	278,484	170,819	4.258
Landfill	288,519	8.287	464,832	11.438	257,131	176,051	4.389
Noxious Weed	162,113	2.896	202,570	4.902	208,620	166,068	4.140
Park	111,186	2.777	121,574	2.874	116,213	73,578	1.834
Recreation	29,926		96,800		59,800	3,561	0.089
Sheriff	894,899	19.845	932,429	21.002	991,024	871,180	21.717
Opioids					15,834		
Prairie Dog	7,390		2,124		17,659		
Non-Budgeted Funds-A	380,918						
Non-Budgeted Funds-B	364,348						
Non-Budgeted Funds-C	143,046						
Non-Budgeted Funds-D	198,961						
Totals	6,501,206	107.276	6,103,226	116.425	8,160,949	4,503,098	112.254
						Revenue Neutral Rate **	*104.912*
Less: Transfers	685,652		16,000		592,000		
Net Expenditure	5,815,554		6,087,226		7,568,949		
Total Tax Levied	4,208,433		4,208,411		xxxxxxxxxxxxxxxxx		
Assessed Valuation	39,231,271		36,148,595		40,115,827		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,975,000	1,750,000	1,520,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,975,000	1,750,000	1,520,000

*Tax rates are expressed in mills

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated
Fire District No. 1	48,121	5.389	52,154	6.076	49,529	46,056	5.765
*Revenue Neutral Rate**							*5.765*
Total Tax Levied	48,121		46,065		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,546,087		7,580,057		7,989,139		
Fire District No. 2	103,394	7.670	94,249	8.519	148,000	87,946	6.823
*Revenue Neutral Rate**							*6.623*
Total Tax Levied	103,394		85,365		xxxxxxxxxxxxxxxxx		
Assessed Valuation	11,130,264		10,021,265		12,890,321		
Fire District No. 3	82,737	5.582	58,220	4.944	77,360	63,615	5.087
*Revenue Neutral Rate**							*5.087*
Total Tax Levied	82,737		63,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,048,238		12,868,419		12,506,458		

Micaila Lock
County Clerk