CERTIFICATE

To the Clerk of SUMNER COUNTY, State of Kansas
We, the undersigned, officers of
SUMNER 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.

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Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	15,751,822	8,475,269	
Debt Service	10-113	7	1,417,752	1,027,710	
Road & Bridge	68-5,101	8	2,879,039	1,038,808	
SPECIAL BRIDGE	68-1135	9	40,000	33,959	
4-H CLUB	19-1561B	9	3,000	2,872	
FAIR ASSOCIATION BLD	2-131D	10	7,000	6,693	
COUNTY FAIR	2-129	10	8,000	7,661	
CONSERVATION	2-1907B	11	25,000	23,173	
ELECTION	25-2201A	11	257,100	241,770	
NOXIOUS WEEDS	2-1318	12	102,729	9,680	
EMPLOYEE BENEFITS	12-16,102	12	4,811,979	4,088,307	
EXTENSION COUNCIL	2-610	13	164,812	150,193	
APPRAISERS COST	19-436	13	126,600	107,619	
SERVICE FOR ELDERLY	12-1680	14	124,116	111,655	
CAPITAL IMPROVEMEN	19-120	14	1,471,862	83,215	
2010 911 WIRELINE		15	187,500		
LOCAL SALES TAX		15	1,863,046		
SLATE VALLEY SEWER		16	16,000		
BIO TERRORISM GRANT		16	20,740		
CARRY CONCEALED FEI		17	18,735		
PAN FLU GRANT		17	3,788		
CITIES READINESS		18	17,225		
TAX SALE FUND		18	85,000		
SELF INSURANCE		19	3,400,000		
CRI REGIONAL GRANT		19	183,114		
SPECIAL ROAD & BRIDGE		20	175		
AG COMPLEX		20	41,084		
HEALTH		21	1,316,347		
AMBULANCE		21	700,000		
PROSECUTING ATTY		22	5,800		
MENTAL HEALTH		22	472,840		
FUTURES UNLIMITED		23	192,198		
TORT LIABILITY		23	40,291		
FUTURES BLDG		24	59,000		
SPECIAL PARKS/RECREATION		24	9,637		
SPECIAL ALCOHOL PROG		25	4,161		
COMMUMITY CORRECTIONS		25	256,054		
SEX OFFENDER		26	50,000		
INMATE PHONE		26	60,000		
CEMETERY		27	28,921		
JUVENILE JUSTICE		28	267,579		
SALES TAX-COWLEY COLLEGE		29	1,897,306		
JUVENILE REINVEST		28	50,444		
COVID 19		29			
GREENFIELD NOTE		30	12,852		
SCMR REGIONAL		27	34,530		
OPIOID		30	60,000		
Non-Budgeted Funds-A		31			
Non-Budgeted Funds-B		32			
Non-Budgeted Funds-C		33			
Totals			38,545,178	15,408,584	

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RNR Hearing Notice	
Neighborhood Revitalization	

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

Revenue Neutral Rate	50.019
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 09-09 2025

Debra A Nowir
County Clerk

Governing Body

COUNTY CLERK SEAL SUMNER COUNTY KANSAS

CPA Summary

Sumner County

2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Fire Dist. # 3	19-3610		56,125	35,971			1.445	YES
Fire Dist. # 5	19-3610		89,076	66,637			9.393	NO
Fire Dist. # 6	19-3610		108,914	30,065			2.932	NO
Fire Dist. # 7	19-3610		65,496	35,992			2.644	NO
Fire Dist. # 8	19-3610		21,921	10,965			2.549	NO
Fire Dist. # 9	19-3610		207,154	186,361			3.134	YES
Fire Dist. # 10 Jt.	19-3610		8,706	5,106			2.922	NO
Fire Dist. # 11	19-3610		72,826	12,754			2.620	NO
Fire Dist. # 12	19-3610		100,000	92,069			5.031	YES
Corzine Cemetery	17-1330		12,609	11,663			3.398	NO
Downs Cemetery	17-1330		19,577	11,937			3.260	NO
Mulvane-Littleton Cemetery	17-1330		311,018	243,526			2.091	NO
Oxford Cemetery	17-1330		73,249	32,124			2.185	NO
Pleasant Hill Cemetery	17-1330		4,442	3,244			1.339	NO
Rose Hill Cemetery	17-1330		38,446	32,271			6.029	NO
Walton-Valverde Cemetery	17-1330		19,512	18,112			2.176	NO
Belle Plaine Twp DrainageDis	24-407		6,166	2,082			6.188	NO
Cowskin Drainage Dist.	24-407		0	0			0.000	NO
Suppesville Sewer	19-27a09		15,253	14,190			31.382	NO
Peck Improvement Dist.	19-2765		98,851	39,059			7.234	YES
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				

Attest: 09.09 2025

Debra A Norris

County Clerk

COUNTY CLERK SEAL SUMNER COUNTY, KANSAS

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	9,114,386	755,372	16,683	31,593	29,341	7,958
Debt Service	1,027,710	85,174	1,881	3,562	3,308	897
Road & Bridge	1,195,776	99,102	2,189	4,145	3,850	1,044
4-H CLUB	2,558	212	5	9	8	2
FAIR ASSOCIATION BI	6,060	502	11	21	20	5
COUNTY FAIR	6,792	563	12	24	22	6
CONSERVATION	21,629	1,793	40	75	70	19
ELECTION	108,686	9,008	199	377	350	95
EMPLOYEE BENEFITS	3,577,030	296,454	6,548	12,399	11,515	3,123
EXTENSION COUNCIL	142,606	11,819	261	494	459	125
APPRAISERS COST	14,027	1,163	26	49	45	12
SERVICE FOR ELDERI	102,441	8,490	188	355	330	89
CAPITAL IMPROVEME	83,215	6,897	152	288	268	73
TOTAL	15,402,916	1,276,549	28,195	53,391	49,586	13,448

County Treas Motor Vehicle Estimate 1,276,549

County Treas Recreational Vehicle Estimate 28,195

County Treas 16/20M Vehicle Estimate 53,391

County Treas Commercial Vehicle Tax Estimate 49,586

County Treas Watercraft Tax Estimate 13,448

Motor Vehicle Factor 0.08288

Recreational Vehicle Factor 0.00183

16/20M Vehicle Factor 0.00347

Commercial Vehicle Factor 0.00322

Watercraft Factor 0.00087

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	144,384	62,500	72,000	19-119
Road & Bridge	Special Highway	344,032	-	-	68-590
Election	Equipment Reserve	80,000	100,000	100,000	19-119
Weeds	Equipment Reserve	13,300	8,000	8,000	19-119
Appraiser	Equipment Reserve	12,900	20,000	20,000	19-119
Special Auto	General	35,509	33,000	35,509	8-145
2010 911 Wireline	Equipment Reserve	40,000	45,000	45,000	19-119
General	Capital Improvement	72,500	-	1,265,991	19-120
	Total	742625	268500	1546500	
	Adjustments*				
	Adjusted Totals	742625	268500	1546500	

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

SUMNER COUNTY

State of Kansas
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 2015	7/1/2015	10/30/2030	3.25	146,000	67,000	10/1	10/1	1,089	10,000	926	11,000
						4/1		1,089		926	
Road Funds	6/1/2014	10/1/2028	3.00	11,640,000	2,985,000	4/1		59,700		45,600	
						10/1	10/1	59,700	705,000	45,600	730,000
Series 2021-1	8/1/2021	10/1/2040	3.00	8,630,000	8,630,000	4/1		129,450		129,450	
						10/1		129,450		129,450	
Series 2021-2	8/1/2021	10/1/2040	1.90	2,035,000	2,035,000	4/1		18,095		18,095	
						10/1		18,095		18,095	
Total G.O. Bonds					**13,717,000**			**416,668**	**715,000**	**388,142**	**741,000**
Revenue Bonds:											
KS Department of Health	4/1/2004	3/1/2026	2.71	216,300	19,194	3/1	3/1	260	6,312	88	6,485
						91/	9/1	175	6,398		
Total Revenue Bonds					**19,194**			**435**	**12,710**	**88**	**6,485**
Other:											
ooled Money Invesment Loa	7/1/2022	7/1/2026	0.69	3,853,808	1,926,904	7/23	7/23	13,315	963,452	6,657	963,452
ooled Money Invesment Loa	8/29/2024	8/29/2028	4.63	3,881,558	3,881,558	8/29	8/29	179,522	970,390	134,642	970,390
ooled Money Invesment Loa	8/1/2025	8/1/2029	5.00	2,478,353	0	8/1	8/1	0	0	123,918	619,588
Total Other					**5,808,462**			**192,837**	**1,933,842**	**265,217**	**2,553,430**
Total Indebtedness					**19,544,656**			**609,940**	**2,661,552**	**653,447**	**3,300,915**

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
2 Cat Motors for Graders	4-Apr	48	4.21	485,900	212,009	65,668	65,668
1 Cat Motor for Grader	2/1/2021	48	4.21	242,950	148,261	29,612	29,612
1 Cat Motor for Grader	2/1/2021	48	4.21	242,950	148,261	29,612	29,612
911 Radios	6/3/2023	120	4.66	1,799,456	1,654,105	229,206	229,206
				Totals	**2,162,636**	**354,098**	**354,098**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,041,817	1,058,514	1,330,581
Receipts:			
Ad Valorem Tax	4,699,414	9,114,386	xxxxxxxxxxxxxxxx
Delinquent Tax	182,336	182,000	182,000
Motor Vehicle Tax	521,988	421,673	755,372
Recreational Vehicle Tax	11,920	9,711	16,683
16/20M Vehicle Tax	21,363	19,171	31,593
Commercial Vehicle Tax	13,945	10,883	29,341
Watercraft Tax	4,401	4,707	7,958
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	22,056	20,000	22,000
Local Alcoholic Liquor		1,562	2,194
Compensating Use Tax			
Local Sales Tax			
RENTAL EXCISE	63	193	165
FEDERAL INMATE HOUSING		600,000	1,153,200
DELINQUENT TAX		-342,118	
# 2 WINDFARM		300,000	675,000
INTEREST-DEL TAX	367,973	300,000	335,000
REGISTER OF DEEDS	208,364	218,000	203,000
LOTTERY	1,629,055	1,674,118	1,623,693
PRISONER HOUSING	122,300	184,265	153,000
WINDFARM	321,154	353,771	360,203
SPECIAL AUTO FEES	35,509	33,000	35,509
RENT	56,327	76,000	56,000
SHERIFF FEES			
FILING FEES			
COURT FEES	11,070	11,000	11,000
PLANNING FEES			
TREASURER FEES			
MTG FEES TO STATE	-14,484	-10,806	(14,000)
FIREWORKS			
NRP FEES	127,449	65,000	92,000
COMMISSARY	13,643	21,850	15,000
CONTINGENCY RESERVE TRANSFER		-85,584	
DIVERSION	21,725	12,000	22,000
GRANTS	35,962	36,000	36,000
OFFICER FEES	50,904	33,000	46,000
PRODUCERS AG	56,000	56,000	56,000
Franchise Tax	982		
In Lieu of Taxes (IRB)	14,820	15,000	15,000
Interest on Idle Funds	731,438	772,400	751,000

Neighborhood Revitalization Rebate	-229,722	-180,000	-200,000
Miscellaneous	3,884	30,000	7,234
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,041,839**	**13,957,182**	**6,479,145**
Resources Available:	**11,083,656**	**15,015,696**	**7,809,726**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	11,083,656	15,015,696	7,809,726
Expenditures:			
COMMISSION	75,741	1,995	1,995
CLERK	129,876	12,800	12,800
TREASURER	247,758	25,424	25,424
SHERIFF	4,137,897	1,390,213	1,595,213
COUNTY ATTORNEY	343,654	27,642	27,537
REGISTER OF DEEDS	100,520	10,827	10,799
COURTHOUSE GENERAL	651,878	618,000	633,446
County Attorney/Counselor	98,335	44,600	44,600
PLANNING	168,732	29,624	29,624
CASA	0	0	0
TRANSFER TO EQUIP RESERVE	75,184	0	0
EMERGENCY PREPARDNESS	118,179	26,000	33,500
District Court	469,138	478,500	478,500
MAINTENANCE	363,698	223,000	223,000
INFO SERVICES	513,855	501,950	501,950
911	861,387	125,310	145,310
Employee Benefits	0	0	0
CORONER	45,282	57,000	57,000
ECONOMIC DEVELOPMENT	126,000	70,000	70,000
GIS	63,540	30,000	30,000
MISCELLANEOUS	87,784	19,503	21,000
PUBLIC TRANSPORTATION	20,000	20,000	20,000
WHEAT FESTIVAL	10,000	10,000	10,000
JAIL MAINTENANCE	26,634	49,000	49,000
FRYE COMPLEX	0	10,000	0
TRANSFER TO CAPITAL IMP	72,500	0	1,265,991
CRIME STOPPERS	2,000	2,000	2,000
WAP	1,500	1,500	0
CASINO APPEAL NOTICE	90	150	0
OTHER	983,424	1,684,454	1,695,435
911 RADIOS	0	0	0
	229,206	379,766	379,766
Humane Society	0	0	2,000
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Kansas Legal Services	0	0	5,000
Museum	1,350	0	0
SALARIES	0	7,835,857	8,380,932
Subtotal	10,025,142	13,685,115	15,751,822

Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,025,142**	**13,685,115**	**15,751,822**
Unencumbered Cash Balance Dec 31	1,058,514	1,330,581	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	10,286,422	14,287,100	15,751,822
		Non-Appropriated Balance	215,045
		Total Expenditure/Non-Appr Balance	15,966,867
		Tax Required	8,157,141
	Delinquent Comp Rate:	3.9%	318,128
		Amount of 2025 Ad Valorem Tax	8,475,269

CPA Summary

SUMNER 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:			
COMMISSIONERS			
Salaries	75,440		
Contractual	103	1,395	1,395
Commodities	198	600	600
Capital Outlay			
Total	75,741	1,995	1,995
CLERK			
Salaries	119,566		
Transfer to ER			2,000
Contractual	4,345	5,800	5,800
Commodities	5,965	5,000	5,000
Capital Outlay		2,000	0
Total	129,876	12,800	12,800
TREASURER			
Salaries	233,185		
Contractual	7,386	17,025	17,025
Commodities	7,218	8,399	8,399
REIMBURSEMENTS	(31)		
Total	247,758	25,424	25,424
SHERIFF			
Salaries	2,564,552		
Contractual	360,822	148,500	184,500
Commodities	231,969	414,583	439,583
Capital Outlay	523,761	261,000	345,000
JAIL EXPENSES	525,485	566,130	626,130
REIMBURSEMENTS	(68,692)		
Total	4,137,897	1,390,213	1,595,213
COUNTY ATTORNEY			
Salaries	319,584		
Contractual	21,910	20,808	20,563
Commodities	2,160	6,834	6,974
Capital Outlay			
Total	343,654	27,642	27,537
REGISTER OF DEEDS			
Salaries	97,461		
Contractual	1,181	4,210	3,180
Commodities	9,180	6,617	10,719

Capital Outlay	(7,302)		1,900
REIMBURSEMENTS			(5,000)
Total	100,520	10,827	10,799
COURTHOUSE GENERAL			
POSTAGE		75,000	75,000
Contractual	527,421	537,000	548,000
Commodities	83,007	6,000	6,000
Capital Outlay	41,450		4,446
Total	651,878	618,000	633,446
County Attorney/Counselor			
Salaries	72,717		
Contractual	25,618	44,500	44,500
Commodities		100	100
Capital Outlay			
Total	98,335	44,600	44,600
Total - Page 6b	**5,785,659**	**2,131,501**	**2,351,814**

SUMNER 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:			
PLANNING			
Salaries	146,482		
Contractual	15,907	21,874	21,874
Commodities	5,143	5,250	5,250
TRANSFER TO RESERVE	1,200	2,500	2,500
Total	168,732	29,624	29,624
CASA			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
TRANSFER TO EQUIP RESERVE			
Salaries			
Contractual			
Equipment Reserve	75,184		
Total	75,184	0	0
EMERGENCY PREPARDNESS			
SALARIES	103,815		
CONTRACTUAL	13,361	21,800	21,800
COMMODITIES	1,003	4,200	4,200
TRANSFER TO EQUIP RESERVE			7,500
Total	118,179	26,000	33,500
District Court			
REIMBURSEMENTS	(69,505)		
Contractual	486,813	436,325	443,500
Commodities	24,156	37,175	30,000
Capital Outlay	27,674	5,000	5,000
Total	469,138	478,500	478,500
MAINTENANCE			
Salaries	208,733		
Contractual	136,859	160,000	160,000
Commodities	7,326	10,000	10,000
Capital Outlay	10,780	53,000	53,000
Total	363,698	223,000	223,000
INFO SERVICES			

Salaries	98,463		
Contractual	296,244	389,900	384,900
Commodities	2,482	6,550	6,550
Capital Outlay	66,666	55,500	60,500
Transfer to ER	50,000	50,000	50,000
Total	513,855	501,950	501,950
911			
Salaries	818,203		
Contractual	21,202	100,960	120,960
Commodities	7,585	10,350	10,350
Capital Outlay	4,397	4,000	4,000
Transfer to ER	10,000	10,000	10,000
Total	861,387	125,310	145,310
Total - Page 6c	**2,570,173**	**1,384,384**	**1,411,884**

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SUMNER 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:			
Employee Benefits			
Social Security			
Medicare			
Health Insurance			
Retirement			
Workers Compensation			
Unemployment			
Total	0	0	0
CORONER			
Salaries			
Contractual	87,802	103,000	103,000
REIMBURSEMENTS	(42,520)	(46,000)	(46,000)
Capital Outlay			
Total	45,282	57,000	57,000
ECONOMIC DEVELOPMENT			
APPROPRIATION	126,000	55,000	55,000
Contractual		15,000	15,000
Commodities			
Capital Outlay			
Total	126,000	70,000	70,000
GIS			
Salaries	39,931		
Contractual	15,319	20,500	20,500
Commodities	290	1,500	1,500
Capital Outlay		8,000	8,000
Transfer to ER	8,000		
Total	63,540	30,000	30,000
MISCELLANEOUS			
Salaries			
Contractual	662	19,503	21,000
Commodities			
Capital Outlay	87,122		
Total	87,784	19,503	21,000
PUBLIC TRANSPORTATION			
Salaries			
Contractual	20,000	20,000	20,000
Commodities			
Capital Outlay			

Total	20,000	20,000	20,000
WHEAT FESTIVAL			
Salaries			
Contractual	10,000	10,000	10,000
Commodities			
Capital Outlay			
Total	10,000	10,000	10,000
JAIL MAINTENANCE			
Salaries		2,000	2,000
Contractual	18,645	28,000	28,000
Commodities	6,055	13,500	13,500
Capital Outlay	1,934	5,500	5,500
Total	26,634	49,000	49,000
Total - Page 6d	**379,240**	**255,503**	**257,000**

Page 6d

SUMNER 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:			
SCCDAT			
Salaries			
Contractual		10,000	0
Commodities			
Capital Outlay			
Total	0	10,000	0
TRANSFER TO CAPITAL IMP			
Salaries			1,000,000
Contractual	72,500		265,991
Commodities			
Capital Outlay			
Total	72,500	0	1,265,991
HISTORICAL SOCIETY			
Salaries			
Contractual	2,000	2,000	2,000
Commodities			
Capital Outlay			
Total	2,000	2,000	2,000
CRIME STOPPERS			
Salaries			
Contractual	1,500	1,500	
Commodities			
Capital Outlay			
Total	1,500	1,500	0
WAP			
Salaries			
Contractual	90	150	0
Commodities			
Capital Outlay			
Total	90	150	0
CASINO APPEAL NOTE			
INTEREST TO CASINO			
PAYMENT			
Commodities			
Capital Outlay			
Note #1	983,424	976,767	970,109
Note #2		1,149,912	1,105,032
Note #3		0	743,506

Reimbursment Fund 79		(442,225)	(1,123,212)
Total	983,424	1,684,454	1,695,435
Other			
Contractual			
Total	0	0	0
911 RADIOS			
PAYMENT	229,206	229,206	229,206
MAINTENANCE		150,560	150,560
Commodities			
Capital Outlay			
Total	229,206	379,766	379,766
Humane Society			
Salaries			
Contractual			2,000
Commodities			
Capital Outlay			
Total	0	0	2,000
Total - Page6e	**1,288,720**	**2,077,870**	**3,345,192**

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SUMNER 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:			
Road & Bridge			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Services for the Aged			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Kansas Legal Services			
Contractual			5,000
Judgments			
Total	0	0	5,000
Museum			
Salaries			
Contractual	1,350		
Commodities			
Capital Outlay			
Total	1,350	0	0
SALARIES			
ALL FUNDS		7,835,857	8,070,932
27th Payroll			310,000
CAPITAL OUTLAY			

Total	0	7,835,857	8,380,932
Total - Page 6f	1,350	7,835,857	8,385,932
Total - Page 6b	5,785,659	2,131,501	2,351,814
Total - Page 6c	2,570,173	1,384,384	1,411,884
Total - Page 6d	379,240	255,503	257,000
Total - Page 6e	1,288,720	2,077,870	3,345,192
Total Detail Expenditures**	**10,025,142**	**13,685,115**	**15,751,822**

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

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SUMNER COUNTY
SALARIES BY DEPARTMENT
2026 BUDGET

GENERAL FUND	2024 ACTUAL	2025	2026 + 3%
Commission	75,440	75,027	77,278
Clerk	119,566	144,058	148,380
Election	155,729	136,358	140,449
Treasurer	233,185	227,272	234,090
County Attorney	319,584	379,407	390,789
Register of Deeds	97,461	109,014	112,284
Sheriff		1,660,901	1,710,728
Detention	2,564,552	1,216,414	1,252,906
County Advisor	72,719	70,694	72,815
Planning & Zoning	146,482	145,710	150,081
Emergency Management	103,815	108,200	111,446
Information Services	98,463	97,864	100,800
GIS	39,931	39,687	40,878
Maintenance	208,773	216,300	222,789
E911	818,203	818,035	842,576
Road & Bridge	1,696,806	1,877,604	1,933,932
Noxious Weed	87,165	113,348	116,748
Appraiser	390,701	399,964	411,963
TOTAL GENERAL FUND	7,228,575	7,835,857	8,070,933
HEALTH FUND	670,877	982,047	982,047
TOTAL	7,899,452	8,817,904	9,052,980

SUMNER 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	308,116	300,567	326,947
Receipts:			
Ad Valorem Tax	795,100	1,027,710	xxxxxxxxxxxxxxxx
Delinquent Tax	36,061	6,849	6,849
Motor Vehicle Tax	98,370	86,565	85,174
Recreational Vehicle Tax	2,246	1,994	1,881
16/20M Vehicle Tax	4,121	3,936	3,562
Commercial Vehicle Tax	2,626	2,234	3,308
Watercraft Tax		967	897
CONTINGENCY RESERVE - IN	182,844	55,192	0
rental excise tax	12		0
CONTINGENCY RESERVE - OUT	-12,439		0
Delinquent Tax		-38,576	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,108,941**	**1,146,871**	**101,671**
Resources Available:	**1,417,057**	**1,447,438**	**428,618**
Expenditures:			
BOND EXPENSE		1,001	1,001
CASH BASIS RESERVE		0	300,461
PRINCIPAL	675,000	705,000	730,000
INTEREST EXPENSE	441,490	414,490	386,290

Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,116,490**	**1,120,491**	**1,417,752**
Unencumbered Cash Balance Dec 31	300,567	326,947	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,384,067	1,447,438	1,417,752
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,417,752
		Tax Required	989,134
	Delinquent Comp Rate:	3.9%	38,576
		Amount of 2025 Ad Valorem Tax	1,027,710

CPA Summary

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	459,063	485,667	683,184
Receipts:			
Ad Valorem Tax	3,162,782	1,195,776	xxxxxxxxxxxxxxxx
Delinquent Tax	100,105	49,998	100,000
Motor Vehicle Tax	257,897	280,186	99,102
Recreational Vehicle Tax	5,871	6,453	2,189
16/20M Vehicle Tax	14,199	12,739	4,145
Commercial Vehicle Tax	6,822	7,232	3,850
Watercraft Tax	2,149	3,129	1,044
Special City & County Highway	863,782	855,928	815,711
GRANTS	269,032	420,000	
FEES	54,876	50,000	49,999
REIMBURSEMENTS	129,705	120,000	120,000
CONTINGENCY RESERVE	-40,264	0	0
Delinquent Tax		-44,885	

Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,826,956**	**2,956,556**	**1,196,040**
Resources Available:	**5,286,019**	**3,442,223**	**1,879,224**

SUMNER COUNTY

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,286,019	3,442,223	1,879,224
Expenditures from detail page:			
INSURANCE	139,000	139,000	139,000
SALARIES	3,359,099	1,903,355	1,903,355
PROJECTS	673,537	432,000	432,000
EMPLOYEE BENEFITS	130,786	130,786	130,786
TRANSFER TO SPECIAL HIGHWAY	344,032	0	0
LEASE PURCHASE	153,898	153,898	273,898
Subtotal	4,800,352	2,759,039	2,879,039

Unencumbered Cash Balance Dec 31	485,667	683,184	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,636,643	2,759,039	2,879,039
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,879,039
		Tax Required	999,815
		Delinquent Comp Rate: 3.9%	38,993
		Amount of 2025 Ad Valorem Tax	1,038,808

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
INSURANCE			
Salaries			
Contractual	139,000	139,000	139,000
Commodities			
Capital Outlay			
Total	139,000	139,000	139,000
Salaries	1,696,806		
Contractual	138,745	102,626	155,226
Commodities	1,496,908	1,580,199	1,527,599
Capital Outlay	26,640	220,530	220,530
Total	3,359,099	1,903,355	1,903,355
PROJECTS			
Salaries			
Contractual	673,537	432,000	432,000
Commodities			
Capital Outlay			
Total	673,537	432,000	432,000
EMPLOYEE BENEFITS			
Salaries			
Contractual	130,786	130,786	130,786
Commodities			
Capital Outlay			
Total	130,786	130,786	130,786
TRANSFER TO SPECIAL HIGHWAY			
Salaries			
Contractual	344,032		
Commodities			
Capital Outlay			
Total	344,032	0	0
LEASE PURCHASE			
Salaries			
Contractual	153,898	153,898	273,898
Commodities			
Capital Outlay			
Total	153,898	153,898	273,898
Total Detail Expenditures**	4,800,352	2,759,039	2,879,039

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **SPECIAL BRIDGE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,051	41,984	6,316
Receipts:			
Ad Valorem Tax	34,005	0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,268	1,000	1,000
Motor Vehicle Tax	3,451	3,014	
Recreational Vehicle Tax	79	69	
16/20 M Vehicle Tax	146	137	
Commercial Vehicle Tax	92	78	
Watercraft Tax	29	34	
CONTINGENCY RESERVE	-433		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,637**	**4,332**	**1,000**
Resources Available:	**81,688**	**46,316**	**7,316**
Expenditures:			
COMMODITIES	39,704	40,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,704**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	41,984	6,316	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	40,000	40,000	40,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,000
		Tax Required	32,684
	Delinquent Comp Rate:	3.9%	1,275
		Amount of 2025 Ad Valorem Tax	33,959

Adopted Budget **4-H CLUB**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026

Unencumbered Cash Balance Jan 1	184	269	96
Receipts:			
Ad Valorem Tax	2,744	2,558	xxxxxxxxxxxxxxxx
Delinquent Tax	95		8
Motor Vehicle Tax	257	232	204
Recreational Vehicle Tax	6	5	5
16/20 M Vehicle Tax	10	11	9
Commercial Vehicle Tax	7	6	8
Watercraft Tax	2	3	2
CONTINGENCY RESERVE	-36	12	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,085**	**2,827**	**236**
Resources Available:	**3,269**	**3,096**	**236**
Expenditures:			
APPROPRIATION	3,000	3,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,000**	**3,000**	**3,000**
Unencumbered Cash Balance Dec 31	269	96	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,000	3,000	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	2,764
	Delinquent Comp Rate:	3.9%	108
		Amount of 2025 Ad Valorem Tax	2,872

CPA Summary

SUMNER COUNTY

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **FAIR ASSOCIATION BLDG**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	414	242	0
Receipts:			
Ad Valorem Tax	6,033	6,060	xxxxxxxxxxxxxxxx
Delinquent Tax	220		
Motor Vehicle Tax	592	536	502
Recreational Vehicle Tax	14	12	11
16/20 M Vehicle Tax	25	24	21
Commercial Vehicle Tax	16	14	20
Watercraft Tax	5	6	5
CONTINGENCY RESERVE	-77	333	0
Delinquent Tax		-227	-1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,828**	**6,758**	**558**
Resources Available:	**7,242**	**7,000**	**558**
Expenditures:			
APPROPRIATION	7,000	7,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,000**	**7,000**	**7,000**
Unencumbered Cash Balance Dec 31	242	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,000	7,000	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	6,442
	Delinquent Comp Rate:	3.9%	251
		Amount of 2025 Ad Valorem Tax	6,693

Adopted Budget

COUNTY FAIR	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026

Unencumbered Cash Balance Jan 1	713	503	0
Receipts:			
Ad Valorem Tax	6,856	6,792	xxxxxxxxxxxxxxxx
Delinquent Tax	256	292	0
Motor Vehicle Tax	695	604	563
Recreational Vehicle Tax	16	14	12
16/20 M Vehicle Tax	29	27	24
Commercial Vehicle Tax	19	16	22
Watercraft Tax	6	7	6
CONTINGENCY RESERVE	-87		0
Delinquent Tax		-255	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,790**	**7,497**	**627**
Resources Available:	**8,503**	**8,000**	**627**
Expenditures:			
APPROPRIATION	8,000	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,000**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	503	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	8,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	7,373
	Delinquent Comp Rate:	3.9%	288
		Amount of 2025 Ad Valorem Tax	7,661

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **CONSERVATION**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,074	302	0
Receipts:			
Ad Valorem Tax	21,391	21,629	xxxxxxxxxxxxxxxx
Delinquent Tax	786	412	700
Motor Vehicle Tax	2,112	1,886	1,793
Recreational Vehicle Tax	48	43	40
16/20 M Vehicle Tax	89	86	75
Commercial Vehicle Tax	56	49	70
Watercraft Tax	18	21	19
CONTINGENCY RESERVE	-272	1,384	
Delinquent Tax		-812	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,228**	**24,698**	**2,697**
Resources Available:	**25,302**	**25,000**	**2,697**
Expenditures:			
APPROPRIATION	25,000	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	302	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,303
	Delinquent Comp Rate:	3.9%	870
		Amount of 2025 Ad Valorem Tax	23,173

Adopted Budget **ELECTION**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,634	115,161	5,376

Receipts:			
Ad Valorem Tax	333,743	108,686	xxxxxxxxxxxxxxxx
Delinquent Tax	9,174	9,000	9,000
Motor Vehicle Tax	23,052	29,562	9,008
Recreational Vehicle Tax	526	681	199
16/20 M Vehicle Tax	1,112	1,344	377
Commercial Vehicle Tax	613	763	350
Watercraft Tax	193	330	95
CONTINGENCY RESERVE	-4,249	1,039	
State Grant	32,592		
Delinquent Tax		-4,090	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**396,756**	**147,315**	**19,029**
Resources Available:	**497,390**	**262,476**	**24,405**
Expenditures:			
TRANSFER TO EQUIPMENT RESERVE	80,000	100,000	100,000
SALARIES	155,729		
COMMODITIES	8,143	15,000	15,000
CONTRACTUAL	127,191	142,100	142,100
CAPITAL OUTLAY	49,523		
REIMBURSEMENTS	-38,357		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**382,229**	**257,100**	**257,100**
Unencumbered Cash Balance Dec 31	115,161	5,376	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	372,450	257,100	257,100
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	257,100
		Tax Required	232,695
	Delinquent Comp Rate:	3.9%	9,075
		Amount of 2025 Ad Valorem Tax	241,770

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **NOXIOUS WEEDS**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,559	57,440	29,412
Receipts:			
Ad Valorem Tax	119,571	0	xxxxxxxxxxxxxxxx
Delinquent Tax	4,167	3,000	4,000
Motor Vehicle Tax	11,712	10,585	
Recreational Vehicle Tax	268	244	
16/20 M Vehicle Tax	388	481	
Commercial Vehicle Tax	315	273	
Watercraft Tax	99	118	
CONTINGENCY RESERVE	-1,522		
SALE OF CHEMICALS	59,937	60,000	60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**194,935**	**74,701**	**64,000**
Resources Available:	**239,494**	**132,141**	**93,412**
Expenditures:			
SALARIES	87,165		
COMMODITIES	75,335	84,529	84,529
CONTRACTUAL	6,254	10,200	10,200
CAPITAL OUTLAY			
TRANSFER OF EQUIPMENT TO RESEI	13,300	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**182,054**	**102,729**	**102,729**
Unencumbered Cash Balance Dec 31	57,440	29,412	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	216,077	102,729	102,729
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,729
		Tax Required	9,317
	Delinquent Comp Rate:	3.9%	363
		Amount of 2025 Ad Valorem Tax	9,680

Adopted Budget **EMPLOYEE BENEFITS**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	185,696	781,011	286,306

Receipts:			
Ad Valorem Tax	3,650,151	3,577,030	xxxxxxxxxxxxxxxx
Delinquent Tax	130,239	130,000	130,000
Motor Vehicle Tax	356,424	365,566	296,456
Recreational Vehicle Tax	8,163	8,419	6,548
16/20 M Vehicle Tax	10,001	16,621	12,399
Commercial Vehicle Tax	9,607	9,436	11,515
Watercraft Tax		4,082	3,123
Excise	43		
CONTINGENCY RESERVE - IN	479,601	0	0
CONTINGENCY RESERVE - OUT	-52,536	0	0
Delinquent Tax		-134,268	
REIMBURSEMENTS	130,786	130,786	130,784
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,722,479**	**4,107,672**	**590,825**
Resources Available:	**4,908,175**	**4,888,683**	**877,131**
Expenditures:			
KP&F	305,583	397,493	398,299
SOCIAL SECURITY	630,070	702,154	723,219
KANSAS UNEMPLOYMENT	7,014	0	15,000
KPERS	694,944	806,167	871,006
HEALTH INSURANCE	2,503,821	2,697,308	2,805,200
REIMBURSEMENTS	-81,817	-65,145	-65,145
SICK LEAVE BUY BACK	59,020	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous	8,529	14,400	14,400
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,127,164**	**4,602,377**	**4,811,979**
Unencumbered Cash Balance Dec 31	781,011	286,306	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,740,693	4,510,577	4,811,979
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	4,811,979
		Tax Required	3,934,848
	Delinquent Comp Rate:	3.9%	153,459
		Amount of 2025 Ad Valorem Tax	4,088,307

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EXTENSION COUNCIL**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,635	1,025	2,099
Receipts:			
Ad Valorem Tax	140,412	142,606	xxxxxxxxxxxxxxxx
Delinquent Tax	5,192	5,000	5,000
Motor Vehicle Tax	13,984	12,432	11,819
Recreational Vehicle Tax	319	286	261
16/20 M Vehicle Tax	591	565	494
Commercial Vehicle Tax	373	321	459
Watercraft Tax	118	139	125
CONTINGENCY RESERVE	-1,787	9,890	0
Delinquent Tax		-5,353	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**159,202**	**165,886**	**18,158**
Resources Available:	**165,837**	**166,911**	**20,257**
Expenditures:			
APPROPRIATION	164,812	164,812	164,812
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**164,812**	**164,812**	**164,812**
Unencumbered Cash Balance Dec 31	1,025	2,099	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	164,812	164,812	164,812
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,812
		Tax Required	144,555
	Delinquent Comp Rate:	3.9%	5,638
		Amount of 2025 Ad Valorem Tax	150,193

Adopted Budget **APPRAISERS COST**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	76,300	62,461	7,726
Receipts:			

Ad Valorem Tax	426,716	14,027	xxxxxxxxxxxxxxxx
Delinquent Tax	14,917	14,000	14,000
Motor Vehicle Tax	40,470	37,801	1,163
Recreational Vehicle Tax	924	871	26
16/20 M Vehicle Tax	1,662	1,719	49
Commercial Vehicle Tax	1,081	976	45
Watercraft Tax	341	422	12
CONTINGENCY RESERVE	-5,432	10,576	
FEES	4,349		
Delinquent Tax		-527	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**485,028**	**79,865**	**15,295**
Resources Available:	**561,328**	**142,326**	**23,021**
Expenditures:			
SALARIES	390,701		
COMMODITIES	39,834	39,100	36,100
CONTRACTUAL	58,549	75,500	70,500
CAPITAL OUTLAY			
TRANSFER TO EQUIPMENT RESERVE	12,900	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous	-3,117		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**498,867**	**134,600**	**126,600**
Unencumbered Cash Balance Dec 31	62,461	7,726	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	512,804	134,600	126,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,600
		Tax Required	103,579
	Delinquent Comp Rate:	3.9%	4,040
		Amount of 2025 Ad Valorem Tax	107,619

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **SERVICE FOR THE ELDERLY**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,064	1,077	3,600
Receipts:			
Ad Valorem Tax	99,001	102,441	xxxxxxxxxxxxxxxx
Delinquent Tax	3,658	3,600	3,600
Motor Vehicle Tax	9,863	8,773	8,490
Recreational Vehicle Tax	225	202	188
16/20 M Vehicle Tax	417	399	355
Commercial Vehicle Tax	263	226	330
Watercraft Tax	83	98	89
CONTINGENCY RESERVE	-1,260	6,866	
Delinquent Tax		-3,845	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**112,250**	**118,760**	**13,052**
Resources Available:	**117,314**	**119,837**	**16,652**
Expenditures:			
APPROPRIATION	116,237	116,237	124,116
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**116,237**	**116,237**	**124,116**
Unencumbered Cash Balance Dec 31	1,077	3,600	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	116,237	116,237	124,116
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,116
		Tax Required	107,464
	Delinquent Comp Rate:	3.9%	4,191
		Amount of 2025 Ad Valorem Tax	111,655

Adopted Budget **CAPITAL IMPROVEMENT**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,379	155,968	118,102
Receipts:			

Ad Valorem Tax	77,970	83,215	xxxxxxxxxxxxxxxx
Delinquent Tax	1,137		
Motor Vehicle Tax	1,853	7,009	6,897
Recreational Vehicle Tax	42	161	152
16/20 M Vehicle Tax	76	319	288
Commercial Vehicle Tax	49	181	268
Watercraft Tax	16	78	73
CONTINGENCY RESERVE	-1,009		
Delinquent Tax		-3,124	
FROM COUNTY TO ATTORNEY			
FROM GENERAL	72,500		1,265,991
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**152,634**	**87,839**	**1,273,669**
Resources Available:	**185,013**	**243,807**	**1,391,771**
Expenditures:			
IMPROVEMENTS	29,045	110,705	190,871
LAKE		15,000	15,000
			1,000,000
			265,991
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,045**	**125,705**	**1,471,862**
Unencumbered Cash Balance Dec 31	155,968	118,102	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	81,987	125,705	1,471,862
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,471,862
		Tax Required	80,091
	Delinquent Comp Rate:	3.9%	3,124
		Amount of 2025 Ad Valorem Tax	83,215

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **2010 911 WIRELINE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,091	113,204	85,704
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
FEES	162,112	160,000	160,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**162,112**	**160,000**	**160,000**
Resources Available:	**296,203**	**273,204**	**245,704**
Expenditures:			
TRANSFER TO EQUIP RESERVE	40,000	45,000	45,000
CONTRACTUAL	142,999	142,500	142,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**182,999**	**187,500**	**187,500**
Unencumbered Cash Balance Dec 31	113,204	85,704	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	187,500	187,500	187,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	187,500
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **LOCAL SALES TAX**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	185,268	329,714	212,424
Receipts:			

Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LOCAL SALES TAX	1,822,697	1,733,756	1,897,306
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,822,697**	**1,733,756**	**1,897,306**
Resources Available:	**2,007,965**	**2,063,470**	**2,109,730**
Expenditures:			
HEALTH	334,713	439,008	439,008
MENTAL HEALTH	432,840	472,840	472,840
AMBULANCE	693,500	700,000	700,000
FUTURES UNLIMITED	192,198	192,198	192,198
FUTURES BUILDING	25,000	47,000	59,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,678,251**	**1,851,046**	**1,863,046**
Unencumbered Cash Balance Dec 31	329,714	212,424	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,679,751	1,851,046	1,863,046

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	1,863,046
Tax Required	0
Delinquent Comp Rate: 3.9%	0
Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **SLATE VALLEY SEWER**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,835	29,118	29,118
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
FEES	25,021	16,000	16,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,021**	**16,000**	**16,000**
Resources Available:	**42,856**	**45,118**	**45,118**
Expenditures:			
PRINCIPAL-KDOT	12,373	12,710	6,485
INTEREST-KDOT	772	435	88
OPERATIONS	593	2,855	9,427
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,738**	**16,000**	**16,000**
Unencumbered Cash Balance Dec 31	29,118	29,118	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,000	16,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **BIO TERRORISM GRANT**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,086	48,410	48,410
Receipts:			

Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GRANT	43,480	20,740	20,740
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**43,480**	**20,740**	**20,740**
Resources Available:	**70,566**	**69,150**	**69,150**
Expenditures:			
SALARIES	21,560	20,130	20,380
COMMODITIES	199	250	
CONTRACTUAL	397	360	360
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,156**	**20,740**	**20,740**
Unencumbered Cash Balance Dec 31	48,410	48,410	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	20,814	20,740	20,740
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	20,740
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **CARRY CONCEALED FEES**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,336	18,410	17,410
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
FEES	1,074	2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,074**	**2,000**	**2,000**
Resources Available:	**18,410**	**20,410**	**19,410**
Expenditures:			
PROGRAM EXPENDITURES	0	3,000	18,735
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**3,000**	**18,735**
Unencumbered Cash Balance Dec 31	18,410	17,410	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,000	3,000	18,735
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,735
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **PAN FLU GRANT**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,458	13,192	13,192
Receipts:			

Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GRANT	8,255	3,788	3,788
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,255**	**3,788**	**3,788**
Resources Available:	**17,713**	**16,980**	**16,980**
Expenditures:			
PROGRAM EXPENSE	4,521	3,788	3,788
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,521**	**3,788**	**3,788**
Unencumbered Cash Balance Dec 31	13,192	13,192	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,000	3,788	3,788
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,788
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget CITIES READINESS	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,497	42,237	42,237
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GRANT	61,962	21,225	17,225
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**61,962**	**21,225**	**17,225**
Resources Available:	**63,459**	**63,462**	**59,462**
Expenditures:			
SALARIES			
CONTRACTUAL	19,298	21,225	17,225
CAPITAL OUTLAY	374		
OTHER			
	1,550		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,222**	**21,225**	**17,225**
Unencumbered Cash Balance Dec 31	42,237	42,237	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	10,312	21,225	17,225
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	17,225
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **TAX SALE FUND**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026

Unencumbered Cash Balance Jan 1	50,907	62,253	27,253
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
FEES	54,608	50,000	57,747
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,608**	**50,000**	**57,747**
Resources Available:	**105,515**	**112,253**	**85,000**
Expenditures:			
CONTRACTUAL	43,262	85,000	85,000
COMMODITIES			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,262**	**85,000**	**85,000**
Unencumbered Cash Balance Dec 31	62,253	27,253	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	50,000	85,000	85,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,000
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

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SUMNER COUNTY

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **SELF INSURANCE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	204,726	-16,693	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
REIMBURSEMENTS	2,528,625	3,416,693	3,400,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,528,625**	**3,416,693**	**3,400,000**
Resources Available:	**2,733,351**	**3,400,000**	**3,400,000**
Expenditures:			
EMPLOYEE BENEFITS	2,750,044	3,400,000	3,400,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,750,044**	**3,400,000**	**3,400,000**
Unencumbered Cash Balance Dec 31	-16,693	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,490,298	3,400,000	3,400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,400,000
See Tab B		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	

Adopted Budget **CRI REGINAL GRANT**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,576	-11,120	
Receipts:			

Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GRANT	206,239	178,149	183,114
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**206,239**	**178,149**	**183,114**
Resources Available:	**224,815**	**167,029**	**183,114**
Expenditures:			
CONTRACTUAL	231,185	167,029	183,114
CAPITAL OUTLAY	4,750		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**235,935**	**167,029**	**183,114**
Unencumbered Cash Balance Dec 31	-11,120	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	167,029		183,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,114
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	

See Tab A **See Tab C**
See Tab B

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SPECIAL ROAD & BRIDGE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	357	357	175
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**357**	**357**	**175**
Expenditures:			
CONTRACTUAL		182	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**182**	**175**
Unencumbered Cash Balance Dec 31	357	175	0
2024/2025/2026 Budget Authority Amount	195	0	175

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Adopted Budget

AG COMPLEX	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	140,098	150,576	119,970
Receipts:			
RENT	10,478	10,478	10,478
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,478**	**10,478**	**10,478**
Resources Available:	**150,576**	**161,054**	**130,448**

Expenditures:			
CONTRACTUAL	0	41,084	41,084
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**41,084**	**41,084**
Unencumbered Cash Balance Dec 31	150,576	119,970	89,364
2024/2025/2026 Budget Authority Amount	41,084	0	41,084

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CPA Summary

FUND PAGE FOR FUNDS WITH NO 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	54,374	84,673	33,873
Receipts:			
OPERATIONS	645,696	836,039	843,466
SALES TAX	334,713	439,008	439,008
COVID			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**980,409**	**1,275,047**	**1,282,474**
Resources Available:	**1,034,783**	**1,359,720**	**1,316,347**
Expenditures:			
SALARIES	670,877	982,047	982,047
CONTRACTUAL	154,274	242,000	245,400
COMMODITIES	124,959	101,800	88,900
CAPITAL OUTLAY			
TRANSFER TO EQUIPMENT RESERVE			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**950,110**	**1,325,847**	**1,316,347**
Unencumbered Cash Balance Dec 31	84,673	33,873	0
2024/2025/2026 Budget Authority Amount	1,205,915	0	1,316,347

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Adopted Budget

AMBULANCE	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	1	1
Receipts:			
SALES TAX	693,500	700,000	700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**693,500**	**700,000**	**700,000**
Resources Available:	**693,501**	**700,001**	**700,001**

Expenditures:			
CONTRACTUAL	693,500	700,000	700,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**693,500**	**700,000**	**700,000**
Unencumbered Cash Balance Dec 31	1	1	1
2024/2025/2026 Budget Authority Amount	695,000	0	700,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PROSECUTING ATTY**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,849	58,078	58,078
Receipts:			
FEES	4,407	5,800	5,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,407**	**5,800**	**5,800**
Resources Available:	**61,256**	**63,878**	**63,878**
Expenditures:			
CONTRACTUAL	3,178	5,800	5,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,178**	**5,800**	**5,800**
Unencumbered Cash Balance Dec 31	58,078	58,078	58,078
2024/2025/2026 Budget Authority Amount	5,800	0	5,800

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Adopted Budget **MENTAL HEALTH**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
LOCAL SALES TAX	432,840	472,840	472,840
ALCOHOL PROGRAM			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**432,840**	**472,840**	**472,840**
Resources Available:	**432,840**	**472,840**	**472,840**

Expenditures:			
APPROPRIATION	432,840	432,840	432,840
ALCOHOL PROGRAM		40,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**432,840**	**472,840**	**472,840**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	432,840	0	472,840

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SUMNER COUNTY

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **FUTURES UNLIMITED**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
LOCAL SALES TAX	192,198	192,198	192,198
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**192,198**	**192,198**	**192,198**
Resources Available:	**192,198**	**192,198**	**192,198**
Expenditures:			
APPROPRIATION	192,198	192,198	192,198
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**192,198**	**192,198**	**192,198**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	192,198	0	192,198

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Adopted Budget

TORT LIABILITY	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,631	73,622	40,291
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**79,631**	**73,622**	**40,291**

Expenditures:			
CONTRACTUAL	6,009	33,331	40,291
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,009**	**33,331**	**40,291**
Unencumbered Cash Balance Dec 31	73,622	40,291	0
2024/2025/2026 Budget Authority Amount	46,300	0	40,291

See Tab C

CPA Summary

SUMNER COUNTY

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **FUTURES BLDG**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
LOCAL SALES TAX	25,000	47,000	59,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,000**	**47,000**	**59,000**
Resources Available:	**25,000**	**47,000**	**59,000**
Expenditures:			
APPROPRIATION	25,000	47,000	59,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,000**	**47,000**	**59,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	25,000	0	59,000

See Tab C

Adopted Budget **SPECIAL PARKS/RECREATION**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,381	8,381	7,443
Receipts:			
LIQUOR TAX		1,562	2,194
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**1,562**	**2,194**
Resources Available:	**8,381**	**9,943**	**9,637**

Expenditures:			
PROGRAM		2,500	9,637
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,500**	**9,637**
Unencumbered Cash Balance Dec 31	8,381	7,443	0
2024/2025/2026 Budget Authority Amount	2,500	0	9,637

See Tab C

CPA Summary

SUMNER COUNTY

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SPECIAL ALCOHOL PROG**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,363	7,537	1,967
Receipts:			
LIQUOR TAX	5,167	1,562	2,194
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,167**	**1,562**	**2,194**
Resources Available:	**13,530**	**9,099**	**4,161**
Expenditures:			
PROGRAM	5,993	7,132	4,161
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,993**	**7,132**	**4,161**
Unencumbered Cash Balance Dec 31	7,537	1,967	0
2024/2025/2026 Budget Authority Amount	3,964	0	4,161
	See Tab A	**See Tab C**	

Adopted Budget

COMMUNITY CORRECTIONS	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,163	37,875	37,875
Receipts:			
GRANT	195,132	256,053	256,054
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**195,132**	**256,053**	**256,054**
Resources Available:	**249,295**	**293,928**	**293,929**

Expenditures:			
SALARIES	190,821	208,300	196,034
COMMODITIES	739	4,300	
CONTRACTUAL	17,746	37,003	57,796
CAPITAL OUTLAY	1,742	6,450	2,224
REIMBURSEMENT	372		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**211,420**	**256,053**	**256,054**
Unencumbered Cash Balance Dec 31	37,875	37,875	37,875
2024/2025/2026 Budget Authority Amount	217,511	0	256,054

See Tab C

CPA Summary

SUMNER COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SEX OFFENDER**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	49,019	52,701	52,701
Receipts:			
FEES	10,661	4,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,661**	**4,000**	**7,000**
Resources Available:	**59,680**	**56,701**	**59,701**
Expenditures:			
COMMODITIES	6,979	4,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,979**	**4,000**	**50,000**
Unencumbered Cash Balance Dec 31	52,701	52,701	9,701
2024/2025/2026 Budget Authority Amoun	4,000	0	50,000
	See Tab A	**See Tab C**	

Adopted Budget

INMATE PHONE	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	133,935	127,284	127,284
Receipts:			
COLLECTIONS	35,124	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**35,124**	**60,000**	**60,000**
Resources Available:	**169,059**	**187,284**	**187,284**
Expenditures:			
COMMUNICATION EQUIPMENT	41,775	60,000	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,775**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	127,284	127,284	127,284
2024/2025/2026 Budget Authority Amoun	60,000	0	60,000
		See Tab C	

CPA Summary

SUMNER COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CEMETERY**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,112	97,760	65,760
Receipts:			
FEES	13,375	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**13,375**	**20,000**	**20,000**
Resources Available:	**119,487**	**117,760**	**85,760**
Expenditures:			
SALARIES	17,846	16,752	17,673
CONTRACTUAL	3,881	8,248	6,248
CAPITAL OUTLAY		27,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,727**	**52,000**	**28,921**
Unencumbered Cash Balance Dec 31	97,760	65,760	56,839
2024/2025/2026 Budget Authority Amoun	52,000	0	28,921
		See Tab C	

Adopted Budget

SCMR REGIONAL	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,935	-14,959	0
Receipts:			
GRANT	11,790	51,279	34,530
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**11,790**	**51,279**	**34,530**
Resources Available:	**22,725**	**36,320**	**34,530**
Expenditures:			
CONTRACTUAL	37,684	36,320	34,530
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,684**	**36,320**	**34,530**
Unencumbered Cash Balance Dec 31	-14,959	0	0
2024/2025/2026 Budget Authority Amoun	0	0	34,530
	See Tab A	See Tab C	

CPA Summary
See Tab B

SUMNER COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **JUVENILE JUSTICE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,441	16,098	16,098
Receipts:			
GRANT	244,721	267,579	267,579
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**244,721**	**267,579**	**267,579**
Resources Available:	**260,162**	**283,677**	**283,677**
Expenditures:			
SALARIES	231,863	253,551	243,818
CONTRACTUAL	12,160	14,028	21,261
CAPITAL OUTLAY			
COMMODITIES	41		2,500
OTHER			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**244,064**	**267,579**	**267,579**
Unencumbered Cash Balance Dec 31	16,098	16,098	16,098
2024/2025/2026 Budget Authority Amoun	52,000	0	267,579
	See Tab A	**See Tab C**	

Adopted Budget

JUVENILE REINVEST	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	108,781	46,984	46,984
Receipts:			
GRANT		55,444	50,444
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**55,444**	**50,444**
Resources Available:	**108,781**	**102,428**	**97,428**
Expenditures:			
CONTRACTUAL	61,797	55,444	50,444
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,797**	**55,444**	**50,444**
Unencumbered Cash Balance Dec 31	46,984	46,984	46,984
2024/2025/2026 Budget Authority Amoun	0	0	50,444
	See Tab A	**See Tab C**	

CPA Summary

SUMNER COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SALES TAX-COWLEY COLLEGE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	141,626	158,272	158,272
Receipts:			
SALES TAX-COWLEY COLLEGE	1,822,696	1,733,756	1,897,306
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,822,696**	**1,733,756**	**1,897,306**
Resources Available:	**1,964,322**	**1,892,028**	**2,055,578**
Expenditures:			
COWLEY COLLEGE	1,806,050	1,733,756	1,897,306
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,806,050**	**1,733,756**	**1,897,306**
Unencumbered Cash Balance Dec 31	158,272	158,272	158,272
2024/2025/2026 Budget Authority Amoun	52,000	0	1,897,306
	See Tab A	**See Tab C**	

Adopted Budget

COVID 19	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-19,219	1,187	1,187
Receipts:			
GRANT	117,568	28,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**117,568**	**28,500**	**0**
Resources Available:	**98,349**	**29,687**	**1,187**
Expenditures:			
SALARIES	52,043	25,000	
CONTRACTUAL	32,603	1,500	
CAPITAL OUTLAY	7,239		
COMMODITIES	5,277	2,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**97,162**	**28,500**	**0**
Unencumbered Cash Balance Dec 31	1,187	1,187	1,187
2024/2025/2026 Budget Authority Amoun	0	0	0
	See Tab A	**See Tab C**	

CPA Summary

SUMNER COUNTY 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **OPIOID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,188	77,754	77,754
Receipts:			
	42,565	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**42,565**	**60,000**	**60,000**
Resources Available:	**85,753**	**137,754**	**137,754**
Expenditures:			
Contractual	7,999	60,000	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**7,999**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	77,754	77,754	77,754
2024/2025/2026 Budget Authority Amoun	52,000	0	60,000

See Tab C

Adopted Budget

GREENFIELD NOTE	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,424	4,175	4,997
Receipts:			
FEES	13,253	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**13,253**	**13,000**	**13,000**
Resources Available:	**16,677**	**17,175**	**17,997**
Expenditures:			
PRINCIPAL	10,000	10,000	11,000
INTEREST EXPENSE	2,502	2,178	1,852
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**12,502**	**12,178**	**12,852**
Unencumbered Cash Balance Dec 31	4,175	4,997	5,145
2024/2025/2026 Budget Authority Amoun	0	0	12,852

See Tab A See Tab C

CPA Summary

SUMNER COUNTY

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: CAP IMPR-LANDFILL		(2) Fund Name: ERIFF ASSET FORFEITU		(3) Fund Name: EQUIPMENT RESERVE		(4) Fund Name: TY ATTY ASSET FORFE		(5) Fund Name: CIAL HWY IMPROVEME		
Unencumbered Cash Balance Jan 1	102,239	Unencumbered Cash Balance Jan 1	18,133	Unencumbered Cash Balance Jan 1	1,879,320	Unencumbered Cash Balance Jan 1	4,166	Unencumbered Cash Balance Jan 1	491,905	Total 2,495,763
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TRANSFERS					282,765				344,032	
FEES										
TRANS-R & BRIDGE										
Total Receipts	0	Total Receipts	0	Total Receipts	282,765	Total Receipts	0	Total Receipts	344,032	626,797
Resources Available:	102,239	Resources Available:	18,133	Resources Available:	2,162,085	Resources Available:	4,166	Resources Available:	835,937	3,122,560
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
CAPITAL OUTLAY				CAPITAL OUTLAY	126,533				342,740	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	126,533	Total Expenditures	0	Total Expenditures	342,740	469,273
Cash Balance Dec 31	102,239	Cash Balance Dec 31	18,133	Cash Balance Dec 31	2,035,552	Cash Balance Dec 31	4,166	Cash Balance Dec 31	493,197	2,653,287 **
										2,653,287 **

**Note: These two block figures should agree.

CPA Summary

SUMNER COUNTY

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: SPECIAL AUTO		(2) Fund Name: DEEDS TECHNOLOGY		(3) Fund Name: CLERK TECHNOLOGY		(4) Fund Name: EASURER TECHNOLO		(5) Fund Name: FEDERAL FUNDS		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	28,309	Cash Balance Jan 1	211,413	Cash Balance Jan 1	63,596	Cash Balance Jan 1	69,489	Cash Balance Jan 1	1,587,010	1,959,817
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FEES	204,488		30,044		7,511		7,511		963,477	
GRANTS	2,100									
Total Receipts	206,588	Total Receipts	30,044	Total Receipts	7,511	Total Receipts	7,511	Total Receipts	963,477	1,215,131
Resources Available:	234,897	Resources Available:	241,457	Resources Available:	71,107	Resources Available:	77,000	Resources Available:	2,550,487	3,174,948
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
EXPENSES	184,283		13,810		5,549		1,733		2,506,678	
Total Expenditures	184,283	Total Expenditures	13,810	Total Expenditures	5,549	Total Expenditures	1,733	Total Expenditures	2,506,678	2,712,053
Cash Balance Dec 31	50,614	Cash Balance Dec 31	227,647	Cash Balance Dec 31	65,558	Cash Balance Dec 31	75,267	Cash Balance Dec 31	43,809	**462,895** **
										462,895 **

**Note: These two block figures should agree.

CPA Summary

SUMNER COUNTY

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: WORK RELEASE		(2) Fund Name: ADDICTION FUND		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	2,462	Unencumbered Cash Balance Jan 1	43,189	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 45,651
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
			42,565							
Total Receipts	0	Total Receipts	42,565	Total Receipts	0	Total Receipts	0	Total Receipts	0	42,565
Resources Available:	2,462	Resources Available:	85,754	Resources Available:	0	Resources Available:	0	Resources Available:	0	88,216
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expense			8,000							
Total Expenditures	0	Total Expenditures	8,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,000
Cash Balance Dec 31	2,462	Cash Balance Dec 31	77,754	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**80,216** **
										80,216 **

**Note: These two block figures should agree.

CPA Summary

SUMNER COUNTY 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
SUMNER COUNTY
will meet on September 9, 2025 at 10:00 AM at Commission Chambers 501 N Washington, Wellington, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at 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	10,025,142	17.357	13,685,115	30.823	15,751,822	8,475,269	27.522
Debt Service	1,116,490	3.563	1,120,491	3.476	1,417,752	1,027,710	3.337
Road & Bridge	4,800,352	11.533	2,759,039	4.044	2,879,039	1,038,808	3.373
SPECIAL BRIDGE	39,704	0.124	40,000		40,000	33,959	0.110
4-H CLUB	3,000	0.010	3,000	0.009	3,000	2,872	0.009
FAIR ASSOCIATION BI	7,000	0.022	7,000	0.021	7,000	6,693	0.022
COUNTY FAIR	8,000	0.025	8,000	0.023	8,000	7,661	0.025
CONSERVATION	25,000	0.078	25,000	0.073	25,000	23,173	0.075
ELECTION	382,229	1.217	257,100	0.368	257,100	241,770	0.785
NOXIOUS WEEDS	182,054	0.436	102,729		102,729	9,680	0.031
EMPLOYEE BENEFITS	4,127,164	15.048	4,602,377	12.097	4,811,979	4,088,307	13.276
EXTENSION COUNCIL	164,812	0.512	164,812	0.482	164,812	150,193	0.488
APPRAISERS COST	498,867	1.556	134,600	0.047	126,600	107,619	0.349
SERVICE FOR ELDERL	116,237	0.361	116,237	0.346	124,116	111,655	0.363
CAPITAL IMPROVEME	29,045	0.289	125,705	0.281	1,471,862	83,215	0.270
2010 911 WIRELINE	182,999		187,500		187,500		
LOCAL SALES TAX	1,678,251		1,851,046		1,863,046		
SLATE VALLEY SEWE	13,738		16,000		16,000		
BIO TERRORISM GRA	22,156		20,740		20,740		
CARRY CONCEALED F	18,410		17,410		18,735		
PAN FLU GRANT	4,521		3,788		3,788		
CITIES READINESS	21,222		21,225		17,225		
TAX SALE FUND	43,262		85,000		85,000		
SELF INSURANCE	2,750,044		3,400,000		3,400,000		
CRI REGIONAL GRAN	235,935		167,029		183,114		
SPECIAL ROAD & BRI			182		175		
AG COMPLEX			41,084		41,084		
HEALTH	950,110		1,325,847		1,316,347		
AMBULANCE	693,500		700,000		700,000		
PROSECUTING ATTY	3,178		5,800		5,800		
MENTAL HEALTH	432,840		472,840		472,840		
FUTURES UNLIMITED	192,198		192,198		192,198		
TORT LIABILITY	73,622		40,291		40,291		
FUTURES BLDG	25,000		47,000		59,000		
SPECIAL PARKS/RECR			2,500		9,637		
SPECIAL ALCOHOL PR	5,993		7,132		4,161		
COMMUMITY CORREC	211,420		256,053		256,054		
SEX OFFENDER	6,979		4,000		50,000		
INMATE PHONE	41,775		60,000		60,000		
CEMETERY	21,727		52,000		28,921		
JUVENILE JUSTICE	244,064		267,579		267,579		
SALES TAX-COWLEY	1,806,050		1,733,756		1,897,306		
JUVENILE REINVEST	61,797		55,444		50,444		
COVID 19	97,162		28,500				
GREENFIELD NOTE	12,502		12,178		12,852		
SCMR REGIONAL	37,684		36,320		34,530		
OPIOID	7,999		60,000		60,000		
Non-budgeted Funds A	469,273						
Non-budgeted Funds B	2,712,053						
Non-budgeted Funds C	8,000						
Totals	34,610,560	52.131	34,321,647	52.090	38,545,178	15,408,584	50.035
						Revenue Neutral Rate **	*50.019*
Less: Transfers	742,625		268,500		1,546,500		
Net Expenditure	33,867,935		34,053,147		36,998,678		
Total Tax Levied	16,279,517		15,402,916		xxxxxxxxxxxxxxxxx		
Assessed Valuation	312,285,475		295,701,157		307,945,247		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	15,105,611	14,433,567	13,717,000
Revenue Bonds	0	0	19,194
Other	3,853,808	2,890,356	5,808,462
Lease Pur. Princ.	802,625	2,465,614	2,162,636
Total	19,762,044	19,789,537	21,707,292

*Tax rates are expressed in mills

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

Debra Norris
Clerk

Sumner County

2026

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Yr Estimate 2025 Expenditures	Current Yr Estimate 2025 Actual Tax Rate*	Proposed Budget Year 2026 Budget Authority for Expenditures	Proposed Budget Year 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year 2026 July 1, 2025 Estimated Valuation	Proposed Budget Year 2026 Proposed Estimted Tax Rate*	Proposed Budget Year 2026 *Revenue Neutral Rate***	
Fire Dist. # 3	35,793	1.556	24,892	1.530	56,125	35,971	13,022,372	2.762	1.445	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire Dist. # 5	54,615	9.342	89,076	9.506	89,076	66,637	7,094,162	9.393	9.393	
Fire Dist. # 6	48,813	4.174	104,181	2.444	108,914	30,065	12,301,670	2.444	2.932	
Fire Dist. # 7	90,080	2.648	65,496	2.664	65,496	35,992	13,610,847	2.644	2.644	
Fire Dist. # 8	16,764	2.594	20,287	2.526	21,921	10,965	4,302,847	2.549	2.549	
Fire Dist. # 9	107,793	3.484	198,263	3.291	207,154	186,361	4,302,294	3.291	3.134	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire Dist. # 10 Jt.	6,062	31.840	8,706	3.007	8,706	5,106	56,628,955	2.922	2.922	
Fire Dist. # 11	8,906	2.833	72,275	2.832	72,826	12,754	4,867,804	2.620	2.620	
Fire Dist. # 12	90,124	5.673	88,470	5.207	100,000	92,069	15,920,818	5.783	5.031	**Follow procedure in KSA 79-2988 to exceed RNR**
Corzine Cemetery	13,373	3.271	12,609	3.349	12,609	11,663	3,432,239	3.398	3.398	
Downs Cemetery	19,150	3.345	19,577	3.384	19,577	11,937	3,661,923	3.260	3.260	
Mulvane-Littleton Cemetery	194,858	1.895	311,018	2.214	311,018	243,526	116,480,858	2.091	2.091	
Oxford Cemetery	24,961	2.338	60,092	2.311	73,249	32,124	14,700,830	2.185	2.185	
Pleasant Hill Cemetery	4,501	1.301	3,485	1.339	4,442	3,244	2,423,282	1.329	1.339	
Rose Hill Cemetery	1,643	5.749	37,204	5.955	38,446	32,271	5,353,089	6.028	6.029	
Walton-Valverde Cemetery	20,846	2.253	19,462	2.310	19,512	18,112	8,323,401	2.176	2.176	
Belle Plaine Twp DrainageDist.		7.124	5,073	6.670	6,166	2,082	336,623	6.185	6.188	
Cowskin Drainage Dist.										
Suppesville Sewer	8,894	42.567	23,154	32.259	15,253	14,190	452,180	31.382	31.382	
Peck Improvement Dist.	70,129	7.781	97,264	7.335	98,851	39,059	1,026,540	38.049	7.234	**Follow procedure in KSA 79-2988 to exceed RNR**
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*Tax rates are expressed in mills

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

Clerk

Resolution No. 2025-24

A RESOLUTION OF THE Sumner Co. Commission, **LOCATED IN** Sumner County **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Sumner County was calculated as 50.019 mills by the Sumner County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-9-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Sumner County:

The Sumner County may levy a property tax rate exceeding the Revenue Neutral Rate of 50.019 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 9 day of September, 2025 by the Sumner County Commissioners.

Commission Members

Chairperson

Attested:

SEAL
COUNTY CLERK
SUMNER COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Sumner County To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2025
Resolution No. 2025-24

Governing Body Member	Yes	No	No Vote
Jim Newell	✓		
Steve Warner	✓		
John Cooney	✓		
TOTAL	3	0	

Certified: Donna A Nevius

COUNTY CLERK SEAL SUMNER COUNTY, KANSAS