

**Certificate**

To the Clerk of Labette County, State of Kansas  
We, the undersigned, officers of  
Labette County, Kansas

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.

			2026 ADOPTED BUDGET		
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Certificate - Special Districts		1a			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	6	10,225,254	5,677,426	34.919
<b>Special Purpose Funds:</b>					
Abandoned Cemetery Maintenance	19-3007	7	75,307	53,984	.332
Emergency Phone Equipment		7	170,000		
Health	65-204	8	585,433	77,904	.479
Health Care Services		8	1,100,000		
Intellectual Disabilities	19-4004	9	127,000	115,057	.708
Mental Health	19-4004	9	145,000	130,958	.805
Noxious Weed	2-1318	10	182,437	25,479	.157
Noxious Weed Capital Outlay	2-1318	10	100,000		
Road and Bridge	68-1103	11	4,935,117	3,250,521	19.992
Special Alcohol	79-41a04	11	3,000		
Special Bridge	65-1135	12	604,463	162,509	1.000
Special Liability	75-6110	12	-	-	
Special Parks and Recreation	79-41a04	13	-	-	
Tourism & Convention Promotion	12-1698	13	6,000		
Non Budgeted Funds A		14			
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Non Budgeted Funds H		21			
Totals		XXXXXX	18,259,011	9,493,838	58.392
Budget Hearing Notice					County Clerk's Use Only  162,587,394  November 1, 2025 Total Assessed Valuation
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		22			
Combined Rate and Budget Hearing 2		22a			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		23			

Assisted by:

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

Revenue Neutral Rate 57.093

YES

Attest: September 15

*Mena Landis*  
County Clerk



*[Signature]*  
*[Signature]*  
*[Signature]*  
Governing Body







**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation Bonds:</b>											
None											
<b>Total General Obligation Bonds</b>				-	-						
<b>Revenue Bonds</b>											
<b>Total Revenue Bonds</b>				-	-						
<b>Other Debt:</b>											
KPWCRF Loan	9/1/2008	3/1/2028	2.510%	477,482	111,506	3/1/25	3/1/25	1,399	15,340		
						9/1/25	9/1/25	1,207	15,532		
						3/1/26	3/1/26			1,012	15,727
						9/1/26	9/1/26			815	15,924
<b>Total Other Debt</b>				477,482	111,506			2,606	30,872	1,827	31,651
<b>Total Indebtedness</b>				477,482	111,506			2,606	30,872	1,827	31,651



## Labette County

Adopted Budget General Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,693,124	2,588,280	1,203,649
Receipts:			
Ad Valorem Tax	5,024,606	4,825,960	XXXXXXXXXXXXXXXXXX
Delinquent Tax	105,261	101,156	96,519
Motor Vehicle Tax	474,662	638,281	608,207
Recreational Vehicle Tax	6,786	9,921	8,672
16/20 M Vehicle Tax	26,115	34,794	34,480
Commercial Vehicle Tax	14,111	20,068	17,947
Watercraft Tax		2,518	3,026
Payment in Lieu of Tax (I.R.B.)	8,181	6,090	7,435
Local Alcoholic Liquor Tax	28	11	25
Countywide Sales Tax	1,958,901	1,950,000	2,000,000
Mineral Production Tax	409		
Interest on Delinquent Taxes	206,788	200,000	150,000
Mortgage Registration Fees			
County Officer Fees	164,806	165,000	150,000
Close Special Liability Fund	8,929		
Transfer from Special Auto Fund	33,429	43,133	15,000
Sale of Surplus Property			
Rent	13,200	15,600	15,600
Lease Purchase Proceeds			
Neighborhood Revitalization Rebate		(57,180)	(60,635)
Interest on Idle Funds	615,461	400,000	500,000
Sale of Surplus Property	49,200		
Miscellaneous	89,326	25,000	25,000
<b>Total Receipts</b>	<b>8,800,199</b>	<b>8,380,352</b>	<b>3,571,276</b>
<b>Resources Available:</b>	<b>11,493,323</b>	<b>10,968,632</b>	<b>4,774,925</b>
Expenditures:			
County Commission			
Personal Services	112,722	123,745	123,745
Contractual Services	15,770	22,295	22,295
Commodities	254	800	800
Capital Outlay		500	500
Reimbursed Expenses	(156)		
Total County Commission	128,590	147,340	147,340
County Clerk			
Personal Services	251,649	268,164	271,162
Contractual Services	4,612	13,150	13,150
Commodities	5,776	7,700	7,700
Capital Outlay	1,096	4,000	2,502
Reimbursed Expenses	(296)		
Total County Clerk	262,837	293,014	294,514
County Treasurer			
Personal Services	284,287	303,352	308,626
Contractual Services	5,581	8,345	9,165
Commodities	1,783	4,100	4,100
Capital Outlay		2,300	2,300
Reimbursed Expenses			
Total County Treasurer	291,651	318,097	324,191

**Labette County**

<b>Adopted Budget General Fund</b>	<b>Prior Year Actual for 2024</b>	<b>Current Year Estimate for 2025</b>	<b>Proposed Budget Year for 2026</b>
County Attorney			
Personal Services	397,134	532,979	532,979
Contractual Services	99,733	85,425	74,825
Commodities	2,018	1,636	1,636
Capital Outlay	3,099	600	600
Reimbursed Expenses	(9)		
<b>Total County Attorney</b>	<b>501,975</b>	<b>620,640</b>	<b>610,040</b>
Register of Deeds			
Personal Services	135,124	148,548	148,548
Contractual Services	2,290	8,320	8,320
Commodities	1,986	3,400	3,400
Capital Outlay			
Reimbursed Expenses			
<b>Total Register of Deeds</b>	<b>139,400</b>	<b>160,268</b>	<b>160,268</b>
District Court			
Contractual Services	267,387	270,750	274,750
Commodities	10,183	13,000	13,000
Capital Outlay	34,335	25,000	12,500
Reimbursed Expenses	(37,848)		
<b>Total District Court</b>	<b>274,057</b>	<b>308,750</b>	<b>300,250</b>
Courthouse General			
Personal Services	117,694	125,470	125,470
Contractual Services	929,379	916,800	1,011,800
Commodities	52,201	59,000	64,000
Capital Outlay	83,040	64,500	64,500
Reimbursed Expenses	(38,544)		
<b>Total Courthouse General</b>	<b>1,143,770</b>	<b>1,165,770</b>	<b>1,265,770</b>
Local Elected Officials			
Contractual Services		-	
Capital Outlay		-	
<b>Total Local Elected Officials</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appraiser			
Personal Services	389,934	527,747	527,747
Contractual Services	90,868	65,900	56,300
Commodities	13,196	26,500	24,500
Capital Outlay	2,000	44,000	24,000
Reimbursed Expenses	(7,640)		
<b>Total Appraiser</b>	<b>488,358</b>	<b>664,147</b>	<b>632,547</b>
Zoning			
Personal Services	13,377	19,000	26,150
Contractual Services	16,091	5,000	7,000
Commodities	240	1,000	1,000
Capital Outlay			
Reimbursed Expenses			
<b>Total Zoning</b>	<b>29,708</b>	<b>25,000</b>	<b>34,150</b>

**Labette County**

<b>Adopted Budget General Fund</b>	<b>Prior Year Actual for 2024</b>	<b>Current Year Estimate for 2025</b>	<b>Proposed Budget Year for 2026</b>
<b>Election</b>			
Personal Services	67,967	72,802	75,605
Contractual Services	109,021	133,218	133,218
Commodities	9,473	11,450	11,450
Capital Outlay	74,110	74,800	74,800
Reimbursed Expenses	(24,082)		
<b>Total Election</b>	<b>236,489</b>	<b>292,270</b>	<b>295,073</b>
<b>Contingency Benefit Fund</b>			
Contractual Services	90,126	109,000	109,000
Workers Comp Insurance		165,000	33,000
Workers Comp Deductible		8,000	8,000
<b>Total Contingency Benefit Fund</b>	<b>90,126</b>	<b>282,000</b>	<b>150,000</b>
<b>Special Liability Insurance</b>			
Contractual Services	35,790	35,000	35,000
<b>Total Special Liability</b>	<b>35,790</b>	<b>35,000</b>	<b>35,000</b>
<b>Drug Testing</b>			
Contractual Services	5,202	4,000	4,000
Reimbursed Expenses			
<b>Total Drug Testing</b>	<b>5,202</b>	<b>4,000</b>	<b>4,000</b>
<b>Indigent/Unclaimed Burial</b>			
Contractual Services	1,800	3,300	3,300
Reimbursed Expenses			
<b>Total Indigent/Unclaimed Burial</b>	<b>1,800</b>	<b>3,300</b>	<b>3,300</b>
<b>Sheriff</b>			
Personal Services	1,727,306	1,914,400	1,817,113
Contractual Services	225,024	229,016	225,736
Commodities	134,340	147,600	140,600
Capital Outlay	336,092	15,500	193,500
To Sheriff Vehicle Reserve	178,079		
Reimbursed Expenses	(66,947)	(51,000)	
<b>Total Sheriff</b>	<b>2,533,894</b>	<b>2,255,516</b>	<b>2,376,949</b>
<b>Jail</b>			
Personal Services	947,128	1,266,464	1,371,637
Contractual Services	165,453	117,300	166,800
Commodities	149,951	130,500	153,500
Capital Outlay	224,796	21,500	31,500
Reimbursed Expenses	(43,446)	(30,000)	
<b>Total Jail</b>	<b>1,443,882</b>	<b>1,505,764</b>	<b>1,723,437</b>
<b>Dispatch</b>			
Personal Services	645,725	794,005	815,035
Contractual Services	79,117	87,650	91,050
Commodities	39,153	22,300	30,400
Capital Outlay	39,595	44,000	45,000
Reimbursed Expenses	(19)		
<b>Total Dispatch</b>	<b>803,571</b>	<b>947,955</b>	<b>981,485</b>

**Labette County**

Adopted Budget General Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Emergency Preparedness			
Personal Services	41,707	35,150	82,950
Contractual Services	30,987	38,300	57,300
Commodities	13,716	7,000	19,000
Capital Outlay	24	8,000	16,500
Reimbursed Expenses	(507)		
Total Emergency Preparedness	85,927	88,450	175,750
Coroner			
Personal Services			
Contractual Services	82,862	51,500	51,500
Commodities		1,000	1,000
Total Coroner	82,862	52,500	52,500
Business Development			
Contractual Services	17,415	2,200	2,200
Planning/Zoning (GPIP)		10,000	10,000
SEK Inc		700	700
SEK RC&D		750	750
SEK RPC		6,000	6,000
Industrial Recruitment		50,000	50,000
Parsons Community Dev Corp		500	500
Grow Labette		-	
Commodities			
Total Business Development	17,415	70,150	70,150
Capital Improvements	15,053	200,000	216,000
Conservation District	27,500	30,000	30,000
Contingency Triall/Special Operations			
Fair Appropriation	16,000	16,000	16,000
Fair Building	32,000	32,000	32,000
Historical Society	30,000	30,000	35,000
Judicial Annex	10,152	7,500	7,500
Juvenile Detention	95,446	115,624	158,112
Senior Services	78,600	78,600	78,600
Solid Waste & Dumping	2,988	2,500	2,500
JJA Building Rent		12,828	12,828
<b>Total Expenditures</b>	<b>8,905,043</b>	<b>9,764,983</b>	<b>10,225,254</b>
Unencumbered Cash Balance Dec 31	2,588,280	1,203,649	XXXXXXXXXXXXXXXXXX

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	10,225,254
Tax Required	5,450,329
Delinquent Comp Rate: 4.00%	227,097
Amount of 2025 Ad Valorem Tax	5,677,426

**Labette County**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Abandoned Cemetery Maintenance Fund</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	(350)	12,964	13,702
<b>Receipts:</b>			
Ad Valorem Tax	77,972	64,421	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,193	1,574	1,288
Motor Vehicle Tax	1,896	9,932	8,119
Recreational Vehicle Tax	28	154	116
16/20 M Vehicle Tax	317	541	460
Commercial Vehicle Tax	52	312	240
Watercraft Tax		39	40
Payment in Lieu of Tax (I.R.B.)	127	95	99
Neighborhood Revitalization Rebate			(582)
Miscellaneous			
<b>Total Receipts</b>	<b>81,585</b>	<b>77,068</b>	<b>9,780</b>
<b>Resources Available:</b>	<b>81,235</b>	<b>90,032</b>	<b>23,482</b>
<b>Expenditures:</b>			
Personal Services	60,735	60,130	59,873
Contractual Services	2,038	3,400	2,634
Commodities	8,998	11,500	11,500
Capital Outlay		1,300	1,300
Reimbursed Expenses	(3,500)		
<b>Total Expenditures</b>	<b>68,271</b>	<b>76,330</b>	<b>75,307</b>
Unencumbered Cash Balance Dec 31	12,964	13,702	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			75,307
Tax Required			51,825
Delinquent Comp Rate: 4.00%			2,159
Amount of 2025 Ad Valorem Tax			53,984

**Labette County**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency Phone Equipment Fund</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	5,276	8,121	8,121
<b>Receipts:</b>			
Emergency Telephone Tax	140,340	170,000	170,000
Interest on Investments	766		
Miscellaneous			
<b>Total Receipts</b>	<b>141,106</b>	<b>170,000</b>	<b>170,000</b>
<b>Resources Available:</b>	<b>146,382</b>	<b>178,121</b>	<b>178,121</b>
<b>Expenditures:</b>			
Personal Services			
Contractual Services	110,873	80,000	80,000
Commodities	18,646	30,000	30,000
Capital Outlay	8,742	60,000	60,000
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>138,261</b>	<b>170,000</b>	<b>170,000</b>
Unencumbered Cash Balance Dec 31	8,121	8,121	8,121

**Labette County**

Adopted Budget <b>Health Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	849,288	753,920	290,632
<b>Receipts:</b>			
Ad Valorem Tax	132,357	132,320	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7,048	2,672	2,646
Motor Vehicle Tax	37,699	16,862	16,676
Recreational Vehicle Tax	540	262	238
16/20 M Vehicle Tax	2,648	919	945
Commercial Vehicle Tax	1,110	530	492
Watercraft Tax		67	83
Payment in Lieu of Tax (I.R.B.)	216	161	204
Neighborhood Revitalization Rebate		(1,568)	(1,271)
Grants and Fees	347,629	200,000	200,000
Miscellaneous	476		
<b>Total Receipts</b>	<b>529,723</b>	<b>352,225</b>	<b>220,013</b>
<b>Resources Available:</b>	<b>1,379,011</b>	<b>1,106,145</b>	<b>510,645</b>
<b>Expenditures:</b>			
Personal Services	525,073	532,747	419,217
Contractual Services	98,406	106,216	107,216
Commodities	30,896	36,550	19,000
Capital Outlay	2,457	140,000	40,000
Reimbursed Expenses	(31,741)		
<b>Total Expenditures</b>	<b>625,091</b>	<b>815,513</b>	<b>585,433</b>
Unencumbered Cash Balance Dec 31	753,920	290,632	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
			Total Expenditure/Non-Appr Balance
			585,433
			Tax Required
			74,788
Delinquent Comp Rate: 4.00%			3,116
Amount of 2025 Ad Valorem Tax			77,904

**Labette County**

Adopted Budget <b>Health Care Services Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-	-	-
<b>Receipts:</b>			
Sales Tax (Voted)	1,030,931	1,000,000	1,100,000
Miscellaneous			
<b>Total Receipts</b>	<b>1,030,931</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Resources Available:</b>	<b>1,030,931</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Expenditures:</b>			
Personal Services			
Contractual Services	1,030,931	1,000,000	1,100,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>1,030,931</b>	<b>1,000,000</b>	<b>1,100,000</b>
Unencumbered Cash Balance Dec 31	-	-	-

<b>Labette County</b>			
Adopted Budget <b>Intellectual Disabilities Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	109,239	110,544	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,863	2,205	2,211
Motor Vehicle Tax	14,550	13,916	13,932
Recreational Vehicle Tax	208	216	199
16/20 M Vehicle Tax	831	804	790
Commercial Vehicle Tax	432	438	411
Watercraft Tax		55	69
Payment in Lieu of Tax (I.R.B.)	178	133	170
Neighborhood Revitalization Rebate		(1,311)	(1,237)
Miscellaneous			
<b>Total Receipts</b>	<b>128,301</b>	<b>127,000</b>	<b>16,545</b>
<b>Resources Available:</b>	<b>128,301</b>	<b>127,000</b>	<b>16,545</b>
Expenditures:			
Personal Services			
Contractual Services	128,301	127,000	127,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>128,301</b>	<b>127,000</b>	<b>127,000</b>
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			127,000
Tax Required			110,455
Delinquent Comp Rate: 4.00%			4,602
Amount of 2025 Ad Valorem Tax			115,057

<b>Labette County</b>			
Adopted Budget <b>Mental Health Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-	-	37
Receipts:			
Ad Valorem Tax	111,997	128,388	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,965	2,261	2,568
Motor Vehicle Tax	26,495	14,268	16,180
Recreational Vehicle Tax	378	222	231
16/20 M Vehicle Tax	934	778	917
Commercial Vehicle Tax	797	449	477
Watercraft Tax		56	81
Payment in Lieu of Tax (I.R.B.)	183	136	198
Neighborhood Revitalization Rebate		(1,521)	(1,409)
Miscellaneous			
<b>Total Receipts</b>	<b>144,749</b>	<b>145,037</b>	<b>19,243</b>
<b>Resources Available:</b>	<b>144,749</b>	<b>145,037</b>	<b>19,280</b>
Expenditures:			
Personal Services			
Contractual Services	144,749	145,000	145,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>144,749</b>	<b>145,000</b>	<b>145,000</b>
Unencumbered Cash Balance Dec 31	-	37	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			145,000
Tax Required			125,720
Delinquent Comp Rate: 4.00%			5,238
Amount of 2025 Ad Valorem Tax			130,958

**Labette County**

Adopted Budget <b>Noxious Weed Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	96,642	96,215	40,761
<b>Receipts:</b>			
Ad Valorem Tax	124,222	108,729	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,768	2,508	2,175
Motor Vehicle Tax	14,857	15,824	13,703
Recreational Vehicle Tax	212	246	195
16/20 M Vehicle Tax	662	863	777
Commercial Vehicle Tax	445	498	404
Watercraft Tax		62	68
Payment in Lieu of Tax (I.R.B.)	203	151	168
Close Noxious Weed Capital Outlay Fund			100,000
Neighborhood Revitalization Rebate		(1,287)	(274)
Miscellaneous			
<b>Total Receipts</b>	<b>143,369</b>	<b>127,594</b>	<b>117,216</b>
<b>Resources Available:</b>	<b>240,011</b>	<b>223,809</b>	<b>157,977</b>
<b>Expenditures:</b>			
Personal Services	77,705	78,003	77,062
Contractual Services	11,006	19,160	19,490
Commodities	29,631	76,035	76,035
Capital Outlay	25,456	9,850	9,850
Reimbursed Expenses	(2)		
<b>Total Expenditures</b>	<b>143,796</b>	<b>183,048</b>	<b>182,437</b>
Unencumbered Cash Balance Dec 31	96,215	40,761	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			182,437
Tax Required			24,460
Delinquent Comp Rate: 4.00%			1,019
Amount of 2025 Ad Valorem Tax			25,479

**Labette County**

Adopted Budget <b>Noxious Weed Capital Outlay Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,000	100,000	100,000
<b>Receipts:</b>			
Miscellaneous			
<b>Total Receipts</b>	-	-	-
<b>Resources Available:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures:</b>			
Personal Services			
Contractual Services			
Commodities			
Transfer back to Noxious Weed			100,000
Reimbursed Expenses			
<b>Total Expenditures</b>	-	-	<b>100,000</b>
Unencumbered Cash Balance Dec 31	100,000	100,000	-

**Labette County**

Adopted Budget <b>Road and Bridge Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,273,660	942,936	618,718
<b>Receipts:</b>			
Ad Valorem Tax	2,688,760	3,384,206	XXXXXXXXXXXXXXXXXX
Delinquent Tax	81,732	54,284	67,684
Motor Vehicle Tax	441,070	342,525	426,505
Recreational Vehicle Tax	6,304	5,324	6,081
16/20 M Vehicle Tax	23,360	18,672	24,179
Commercial Vehicle Tax	13,129	10,769	12,585
Watercraft Tax		1,351	2,122
Payment in Lieu of Tax (I.R.B.)	4,390	3,268	5,214
Special City/County Highway	685,634	674,083	676,492
Equalization and Adjustment	67,553	(40,097)	
Neighborhood Revitalization Rebate			(34,963)
Sale of Surplus Property	125,600		
Miscellaneous	32,047	10,000	10,000
<b>Total Receipts</b>	<b>4,169,579</b>	<b>4,464,385</b>	<b>1,195,899</b>
<b>Resources Available:</b>	<b>5,443,239</b>	<b>5,407,321</b>	<b>1,814,617</b>
<b>Expenditures:</b>			
Personal Services	2,060,624	2,240,003	2,248,517
Contractual Services	751,927	574,100	697,100
Commodities	1,593,117	1,657,500	1,672,500
Capital Outlay	169,780	317,000	317,000
Transfer to Special Bridge Reserve	104,979		
Transfer to Special Highway	100,000		
Transfer to Special Machinery	100,000		
Reimbursed Expenses	(380,124)		
<b>Total Expenditures</b>	<b>4,500,303</b>	<b>4,788,603</b>	<b>4,935,117</b>
Unencumbered Cash Balance Dec 31	942,936	618,718	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,935,117
Tax Required			3,120,500
Delinquent Comp Rate: 4.00%			130,021
Amount of 2025 Ad Valorem Tax			3,250,521

**Labette County**

Adopted Budget <b>Special Alcohol Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,875	19,428	19,089
<b>Receipts:</b>			
Local Alcoholic Liquor Tax	53	161	53
Miscellaneous			
<b>Total Receipts</b>	<b>53</b>	<b>161</b>	<b>53</b>
<b>Resources Available:</b>	<b>19,928</b>	<b>19,589</b>	<b>19,142</b>
<b>Expenditures:</b>			
Personal Services			
Contractual Services	500	500	3,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>500</b>	<b>500</b>	<b>3,000</b>
Unencumbered Cash Balance Dec 31	19,428	19,089	16,142

**Labette County**

Adopted Budget <b>Special Bridge Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	580,564	524,662	425,878
Receipts:			
Ad Valorem Tax	145,455	151,222	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,997	2,937	3,024
Motor Vehicle Tax	28,781	18,530	19,058
Recreational Vehicle Tax	411	288	272
16/20 M Vehicle Tax	1,562	1,010	1,080
Commercial Vehicle Tax	856	583	562
Watercraft Tax		73	95
Payment in Lieu of Tax (I.R.B.)	238	177	233
Neighborhood Revitalization Rebate		(1,791)	(1,748)
Miscellaneous			
<b>Total Receipts</b>	<b>182,300</b>	<b>173,029</b>	<b>22,576</b>
<b>Resources Available:</b>	<b>762,864</b>	<b>697,691</b>	<b>448,454</b>
Expenditures:			
Personal Services			
Contractual Services	2,640	52,300	52,300
Commodities	191,170	37,000	187,000
Capital Outlay	50,375	182,513	365,163
Reimbursed Expenses	(5,983)		
<b>Total Expenditures</b>	<b>238,202</b>	<b>271,813</b>	<b>604,463</b>
Unencumbered Cash Balance Dec 31	524,662	425,878	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			604,463
Tax Required			156,009
Delinquent Comp Rate: 4.00%			6,500
Amount of 2025 Ad Valorem Tax			162,509

**Labette County**

Adopted Budget <b>Special Liability Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,621	-	-
Receipts:			
Ad Valorem Tax	(2)	-	XXXXXXXXXXXXXXXXXX
Delinquent Tax	517		-
Motor Vehicle Tax	3,440		-
Recreational Vehicle Tax	49		-
16/20 M Vehicle Tax	202		-
Commercial Vehicle Tax	102		-
Watercraft Tax			-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			-
Miscellaneous			
<b>Total Receipts</b>	<b>4,308</b>	<b>-</b>	<b>-</b>
<b>Resources Available:</b>	<b>8,929</b>	<b>-</b>	<b>-</b>
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Close Fund to General	8,929		
<b>Total Expenditures</b>	<b>8,929</b>	<b>-</b>	<b>-</b>
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2025 Ad Valorem Tax			-

**Labette County**

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Special Parks and Recreation Fund</b>			
Unencumbered Cash Balance Jan 1	491	519	530
Receipts:			
Local Alcoholic Liquor Tax	28	11	25
Miscellaneous			
<b>Total Receipts</b>	<b>28</b>	<b>11</b>	<b>25</b>
<b>Resources Available:</b>	<b>519</b>	<b>530</b>	<b>555</b>
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unencumbered Cash Balance Dec 31	519	530	555

**Labette County**

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Tourism &amp; Convention Promotion Fund</b>			
Unencumbered Cash Balance Jan 1	-	465	465
Receipts:			
Transient Guest Tax	4,465	6,000	6,000
Miscellaneous			
<b>Total Receipts</b>	<b>4,465</b>	<b>6,000</b>	<b>6,000</b>
<b>Resources Available:</b>	<b>4,465</b>	<b>6,465</b>	<b>6,465</b>
Expenditures:			
Personal Services			
Contractual Services	6,248	6,000	6,000
Commodities			
Capital Outlay			
Reimbursed Expenses	(2,248)		
<b>Total Expenditures</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>
Unencumbered Cash Balance Dec 31	465	465	465











**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2024 is to be shown)

Labette County

Non-Budgeted Funds

	Sewer District No. 1 Special Assessment Fund		Sheriff Vehicle Reserve Fund		Special Auto Fund		Special Bridge Reserve Fund		Special Highway Fund		Page Totals
	Unencumbered Cash Balance Jan 1	44,552	Unencumbered Cash Balance Jan 1	78,579	Unencumbered Cash Balance Jan 1	32,450	Unencumbered Cash Balance Jan 1	1,284,870	Unencumbered Cash Balance Jan 1	728,137	
Receipts:											
Special Assessments	32,485		Interest	987	State Tag Fee	3,325	From Road and Bridge	104,980	From Road and Bridge	100,000	
			From General Fund	178,079	Fees	146,689					
Total Receipts	32,485		Total Receipts	179,066	Total Receipts	150,014	Total Receipts	104,980	Total Receipts	100,000	566,545
Resources Available:	77,037		Resources Available:	257,645	Resources Available:	182,464	Resources Available:	1,389,850	Resources Available:	828,137	2,735,133
Expenditures:			Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Rural Development Loan Payments	33,478		Personal Services		Personal Services	95,365	Personal Services		Personal Services		
			Contractual Services		Contractual Services	787	Contractual Services	13,909	Contractual Services	71,924	
			Commodities		Commodities	11,333	Commodities	15,529	Commodities	454,816	
			Capital Outlay	39,436	Capital Outlay	124	Capital Outlay	316,715	Capital Outlay		
			Reimbursed Expenses		To General Fund	33,429	Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	33,478		Total Expenditures	39,436	Total Expenditures	141,038	Total Expenditures	346,153	Total Expenditures	526,740	1,086,845
Cash Balance Dec 31	43,559		Cash Balance Dec 31	218,209	Cash Balance Dec 31	41,426	Cash Balance Dec 31	1,043,697	Cash Balance Dec 31	301,397	1,648,288





**Notice of Intent to Exceed Revenue Neutral Rate and Budget Hearing**

The governing body of Labette County, Kansas will meet on September 15, 2025, at 9:00 AM, at the County Commission Room in the 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 the Revenue Neutral Rate. Detailed budget information is available at the 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 slight change depending on final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Est. Tax Rate*
General	8,905,043	34.446	9,764,983	31.913	10,225,254	5,677,426	34.941
Special Purpose Funds:							
Abandoned Cemetery Maintenance	68,271	0.536	76,330	0.426	75,307	53,984	0.332
Emergency Phone Equipment	138,261		170,000		170,000		
Health	625,091	0.910	815,513	0.875	585,433	77,904	0.479
Health Care Services	1,030,931		1,000,000		1,100,000		
Intellectual Disabilities	128,301	0.751	127,000	0.731	127,000	115,057	0.708
Mental Health	144,749	0.770	145,000	0.849	145,000	130,958	0.806
Noxious Weed	143,796	0.854	183,048	0.719	182,437	25,479	0.157
Noxious Weed Capital Outlay	0		0		100,000		
Road and Bridge	4,500,303	18.485	4,788,603	22.379	4,935,117	3,250,521	20.005
Special Alcohol	500		500		3,000		
Special Bridge	238,202	1.000	271,813	1.000	604,463	162,509	1.000
Special Liability	8,929	0.000	0	0.000	0	0	0.000
Special Parks and Recreation	0		0		0		
Tourism & Convention Promotion	4,000		6,000		6,000		
Non Budgeted Funds A	403,658						
Non Budgeted Funds B	1,466,384						
Non Budgeted Funds C	109,104						
Non Budgeted Funds D	480,811						
Non Budgeted Funds E	223,690						
Non Budgeted Funds F	1,086,845						
Non Budgeted Funds G	730,685						
Non Budgeted Funds H	3,729						
<b>Totals</b>	<b>20,441,283</b>	<b>57.752</b>	<b>17,348,790</b>	<b>58.892</b>	<b>18,259,011</b>	<b>9,493,838</b>	<b>58.428</b>
						<i>Revenue Neutral Rate**</i>	<b>57.093</b>
Less: Transfers	525,416		0		100,000		
Net Expenditure	19,915,867		17,348,790		18,159,011		
Total Tax Levied	8,833,239		9,276,864		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	152,951,215		157,523,330		162,486,340		

Outstanding Indebtedness, Jan. 1,	2023	2024	2025
General Obligation Bonds	-	-	-
Revenue Bonds	-	-	-
Other Debt	170,987	141,617	111,506
Lease Purchase Principal	489,014	1,832,522	1,056,898
<b>Totals</b>	<b>660,001</b>	<b>1,974,139</b>	<b>1,168,404</b>

\* Tax Rates are expressed in mills.

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

County Clerk

Notice of Budget Hearing

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026				July 1, 2026 Estimated Valuation
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Est. Tax Rate *	Revenue Neutral Rate**	
<b>Special District Funds:</b>									
Edna Elm Grove Cemetery	29,912	2.167	38,750	2.419	46,619	13,209	2.264	2.264	5,834,979
Mound Valley Cemetery	25,397	3.047	47,960	2.989	92,265	19,024	2.959	2.960	6,430,160
Oak Hill Cemetery	31,458	3.307	49,250	3.101	50,507	17,152	3.029	3.030	5,662,179
Oswego Cemetery	77,989	4.660	79,600	4.402	89,906	55,734	4.230	4.230	13,176,080
Pleasant Valley Cemetery	4,850	2.740	12,800	2.667	23,151	6,893	2.570	2.570	2,681,739
Neosho Drainage District	125	63.600	20,550	68.971	88,231	12,397	71.727	71.727	172,835
Labette Township	13,463	2.896	13,543	2.876	13,946	11,403	2.797	2.798	4,076,439
Richland Township	6,662	1.445	6,920	1.392	8,226	7,552	1.595	1.332	4,734,439
<b>Totals</b>	<b>189,856</b>	<b>83.862</b>	<b>269,373</b>	<b>88.817</b>	<b>412,851</b>	<b>143,364</b>	<b>91.171</b>		

\* Tax Rates are expressed in mlils.  
\*\* Revenue Neutral Rate as defined by KSA 79-2988

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County Clerk

