State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Central Kansas Extension District #3
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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-265	5	1,959,225	1,220,700	1.457
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxx	1,959,225	1,220,700	1.457
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Saline County	742,344,948
	Ottawa County	109,671,773
	0	
	0	
	0	
Value less pending exempt + TIF 838,321,663	Nov 1, 2025 Total Assessed Valuation	852,016,721

Revenue Neutral Rate	1.414
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
KSRE Regional Director
Address:
PO Box 786
Colby, KS 67701
Email:
amgood@ksu.edu

Date Attested: October 28, 2025
Jamie Ross
County Clerk

Governing Body

CPA Summary	

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Central Kansas Extension District #3
Saline County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,175,175	79,341	1,459	1,479	4,289	995
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,175,175	79,341	1,459	1,479	4,289	995

County Treas Motor Vehicle Estimate 79,341

County Treas Recreational Vehicle Estimate 1,459

County Treas 16/20M Vehicle Estimate 1,479

County Treas Commercial Vehicle Tax Estimate 4,289

County Treas Watercraft Tax Estimate 995

MVT Factor 0.06751

RVT Factor 0.00124

16/20M Factor 0.00126

Comm Veh Factor 0.00365

Watercraft Factor 0.00085

Central Kansas Extension District #3
Saline County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Central Kansas Extension District #3
Saline County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
BSB LP Agreement	11/20/2024	123	4.44	1,500,000	1,500,000	169,490	169,490
				Total	**1,500,000**	**169,490**	**169,490**

***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	798,161	557,741	378,046
Receipts:			
Ad Valorem Tax	839,433	1,175,175	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	82,664	77,093	79,341
Recreational Vehicle Tax	1,437	1,393	1,459
16/20M Vehicle Tax	1,711	1,494	1,479
Commercial Vehicle Tax	4,838	4,230	4,289
Watercraft Tax	510	445	995
Kansas State University	101,549	107,362	118,716
Non-Appropriated Funds (Reimburseable)	59,440	101,759	150,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	42,146	28,946	4,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,133,728**	**1,497,897**	**360,479**
Resources Available:	**1,931,889**	**2,055,638**	**738,525**
Expenditures:			
Audit, Bond, Insurance, and Legal Fees	28,501	31,545	40,000
Telephone	12,944	13,580	15,500
Rent and Utilities	68,600	241,683	256,600
Supplies, Stationery, and Postage	8,507	6,395	10,000
Equipment	37,037	37,500	40,000
Educational Program Support	15,719	15,436	21,000
Travel	23,319	24,539	26,500
Subsistence	8,778	9,668	11,000
Salaries and Wages	724,622	850,000	860,000
Employee Benefits	187,717	191,194	227,000
Capital Outlay (Equipment) Reserve	204,657	164,500	214,525
Non-Appropriated Funds (Reimbursable)	53,747	67,852	150,000
Obligated Non-Appropriated Funds		23,700	87,100
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,374,148**	**1,677,592**	**1,959,225**
Unencumbered Cash Balance Dec 31	557,741	378,046	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,754,800	1,754,800	1,959,225
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,959,225
		Tax Required	1,220,700
	Delinquent Comp Rate.	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,220,700

CPA Summary

Desired Carryover Into 2027	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$378,046	2025 Ending Cash Balance (est.)
$360,479	2026 Non-AV Receipts (est.)
$1,220,700	2026 Ad Valorem Tax (est.)
$1,959,225	Total 2026 Resources Available
$1,442,855	Less 2024 Expenditures + 5%
$516,370	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison	
1.455	2026 Estimated Fund Mill Rate
1.458	2025 Fund Mill Rate
1.414	**Revenue Neutral Rate (KSA 79-2988)**
1.455	2026 Estimated Total Mill Rate
1.458	2025 Total Mill Rate
Is a rate hearing/resolution required:	**Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF Central Kansas Extension District #3, **HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.455. The date of our hearing is Aug 20, 2025 at 6:45 AM/(PM) and will be held at United Methodist Church address in Minneapolis, Kansas.
418 N. Rock Street

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

WITNESS my hand and official seal on 7-8, 2025

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Central Kansas Extension District #3, **HEREBY NOTIFIES THE** Ottawa **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.455. The date of our hearing is Aug. 20, 2025 at 6:45 AM/(PM) and will be held at 418 N. Rock St. in Minneapolis, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 7-8, 2025

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 202501

A RESOLUTION OF THE CENTRAL KANSAS EXTENSION DISTRICT #3 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Central Kansas Extension District #3 was calculated as 1.414 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Central Kansas Extension District #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Central Kansas Extension District #3, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CENTRAL KANSAS EXTENSION DISTRICT #3:

The Central Kansas Extension District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.414 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 20th day of August 2025 and SIGNED by the Governing Body.

Attested:

Mary Bernhardt, Chair
Central Kansas Extension District #3

Roll Call Vote

A Roll Call Vote of the Central Kansas Extension District #3 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025.
Resolution No. 202501

Governing Body Member	Yes	No	No Vote
Mary Bernhardt	✓		
Denise Stein	✓		
Randy Lamer	✓		
Elizabeth Klein	✓		
Judith Swagerty	✓		
Matthew Everhart	✓		
Gordon Fiedler	✓		
Nick Krueger	✓		
TOTAL			

Certified: Randy D. Lamer

Randy Lamer, Secretary
Central Kansas Extension District #3

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/23/25

Publication Fee: $144

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-28

7/28/25

SEE PROOF NEXT PAGE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CENTRAL KANSAS EXTENSION DISTRICT #3

will meet on August 20, 2025 at 6:45 p.m. at United Methodist Church, 418 N. Rock Street, Minneapolis, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at 2218 K-State Road North, Salina, KS and 307 N. Concord, Suite 190, Minneapolis, KS and will be available at this hearing

SUPPORTING COUNTIES

Saline County (home county) Ottawa County

BUDGET SUMMARY

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

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget Year for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,374,148	1.057	1,677,592	1.458	1,959,225	1,220,700	1.455
Debt Service							
Non-Budgeted Funds	356,275						
Totals	1,730,423	1.057	1,677,592	1.458	1,959,225	1,220,700	1.455
						Revenue Neutral Rate**	1.414
Less: Transfers	0		0		0		
Net Expenditures	1,730,423		1,677,592		1,959,225		
Total Tax Levied	843,368		1,175,175		xxxxxxxxxx		
Assessed Valuation	797,888,149		806,450,426		839,115,533		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	1,500,000
Total	0	0	1,500,000

*Tax rates are expressed in mills.

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

Mary Bernhardt

Governing Body Chair

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Mary Bernhardt

Governing Body Chair

The Minneapolis Messenger

Thursday, July 24, 2025 | Volume 150 * Number 4

Serving Ottawa County Since 1875

(First published in The Minneapolis Messenger on July 24, 2025)

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Central Kansas Extension District #3
Saline County
will meet on August 20, 2025 at 6:45 p.m. at United Methodist Church, 418 N. Rock Street, Minneapolis, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
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Mary Bernhardt
Governing Body Chair

3 columns = 6"

(First published in The Minneapolis Messenger on July 24, 2025)

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State of Kansas 2025
Special District

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Mary Bernhardt
Governing Body Chair

5"

State of Kansas
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