State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Fire District No. 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
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 MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	80,554	70,670	8.320
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	80,554	70,670	8.320
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,494,062

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	8.320
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Wabaunsee County Clerk
Abby L Amick
Address:
215 Kansas Ave
Alma, KS 66401
Email:
clerk@wbcounty.org

Attest: October 2025

County Clerk

Governing Body

CPA Summary

Fire District No. 3
Wabaunsee 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	70,657	5,987	149	223	292	79
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	70,657	5,987	149	223	292	79

County Treas Motor Vehicle Estimate 5,987

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 223

County Treas Commercial Vehicle Tax Estimate 292

County Treas Watercraft Tax Estimate 79

MVT Factor 0.08473

RVT Factor 0.00211

16/20M Factor 0.00316

Comm Veh Facto 0.00413

Watercraft Facto 0.00112

2026

Fire District No. 3
Wabaunsee 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
Equipment Reserve	General	8,000			
	Totals	8,000	0	0	
	Adjustments*				
	Adjusted Totals	8,000	0	0	

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

Fire District No. 3
Wabaunsee 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
Building	12/20/2021	120	3.48	81,898	60,066	9,587	9,587
			Total	**81,898**	**60,066**	**9,587**	**9,587**

***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	2,074	2,161	3,154
Receipts:			
Ad Valorem Tax	68,856	70,657	xxxxxxxxxxxxxxxx
Delinquent Tax	2,228		
Motor Vehicle Tax	5,932	5,716	5,987
Recreational Vehicle Tax	149	121	149
16/20M Vehicle Tax	223	234	223
Commercial Vehicle Tax	285	308	292
Watercraft Tax		70	79
Forestry Grant	6,553		
Transfer from Equipment Reserve	8,000		
Interest on Idle Funds	28		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**92,254**	**77,106**	**6,730**
Resources Available:	**94,328**	**79,267**	**9,884**
Expenditures:			
Operating Expenses	78,795	50,123	54,564
Capital Outlay			
Lease Payments	13,372	25,990	25,990
Transfer to Equipment Reserve			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**92,167**	**76,113**	**80,554**
Unencumbered Cash Balance Dec 31	2,161	3,154	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	76,113	79,180	80,554
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	80,554
		Tax Required	70,670
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	70,670

CPA Summary

Fire District No. 3

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	10,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to General	8,000									
Total Expenditures	8,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,000
Cash Balance Dec 31	2,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,000 **
										2,000 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Fire District No. 3
Wabaunsee County
ill meet on September 15, 2025 at 10:00 AM at Wabaunsee County Courthouse, 215 Kansas Ave, Alma for the purpose of hearing a
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual 2024		Current Year Estimate for 202		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	92,167	8.508	76,113	8.581	80,554	70,670	8.320
Debt Service							
Non-Budgeted Funds	8,000						
Totals	100,167	8.508	76,113	8.581	80,554	70,670	8.320
						*Revenue Neutral Rate***	*8.320*
Less: Transfers	8,000		0		0		
Net Expenditures	92,167		76,113		80,554		
Total Tax Levied	70,651		70,657		xxxxxxxxxxxxxxx		
Assessed Valuation	8,303,747		8,234,762		8,494,040		

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.	81,898	67,722	60,066
Total	81,898	67,722	60,066

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Abby L Amick

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UBLICATION

BAUNSEE COUNTY,

Daniel

ses and says: That she
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E, a weekly newspaper
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on on a weekly basis in
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Published in the Wabaunsee County Signal-Enterprise, Thursday, September 4, 2025.

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

The governing body of

WABAUNSEE COUNTY

will meet on September 15, 2025 at 10:00 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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	Estimated Tax Rate*
General	3,508,890	12.443	3,277,141	15.826	3,596,234	1,904,098	15.050
Debt Service	345,362	2.267	341,598	1.657	348,398	306,932	2.426
Road & Bridge Operations	3,196,923	22.435	3,510,408	21.884	4,641,572	2,744,309	21.691
Noxious Weed	270,389	1.000	178,627	1.006	212,762		
County Health	272,335	1.461	300,947	1.817	309,587	210,858	1.667
Employee Benefits	1,250,246	11.142	1,408,302	7.882	1,568,294	1,450,641	11.466
Election	87,722	0.181	86,890	0.505	117,378	65,451	0.518
Appraiser Cost	148,998	1.148	170,894	1.103	171,045	147,960	1.170
Mental Health	56,837	0.421	56,732	0.401	60,500	52,876	0.418
Elderly	116,575	1.000	134,483	1.000	156,577	126,525	1.000
Public Transportation	118,531	0.060	141,990	0.466	146,239	33,956	0.269
Capital Improvements	76,778		24,641	0.501	293,544		
Regional Library	125,205	1.005	132,468	1.018	136,745	124,744	0.986
Regional Library Employee Benefit	14,125	0.113	15,670	0.121	30,649	29,238	0.232
Road and Bridge Special Sales Tax	1,143,313						
Transient Guest Sales Tax			12,250		22,750		
911 Coordinating Council	50,965		57,000		183,228		
Parks & Recreation	3,200		3,600		3,766		
Municipalities Fight Addiction					38,237		
COPS Grant	70,058		111,493		209,885		
Departmental Equipment Reserve	225,652		55,083		247,192		
Road & Bridge Equipment Reserve	70,260		50,000		1,024,971		
Noxious Weed Equipment Reserve	129,978						
Public Trans Equipment Reserve	158,321		4,625		157,927		
Non-Budgeted Funds-A	664,238						
Non-Budgeted Funds-B	13,259						
Non-Budgeted Funds-C	193,278						
Totals	12,311,438	54.676	10,074,842	55.187	13,677,481	7,197,588	56.893
						*Revenue Neutral Rate***	*52.388*
Less: Transfers	1,369,416		484,614		248,358		
Net Expenditure	10,942,022		9,590,228		13,429,123		
Total Tax Levied	6,243,390		6,626,582		xxxxxxxxxxxx		
Assessed Valuation	114,273,750		120,091,296		126,524,071		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	3,670,000	3,410,000	3,145,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	188,022	66,150	0
Total	3,858,022	3,476,150	3,145,000

*Tax rates are expressed in mills

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

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Fire District	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Valuation	Proposed Tax Rate*	Revenue Neutral
Fire District #2 Alta Vista	12,811	1.790	40,000	1.586	170,000	0	14,441,899	0.000	1.536
Fire District #3 Harveyville	92,167	8.508	76,113	8.581	80,554	70,670	8,494,040	8.320	8.320
Fire District #4 Maple Hill	94,295	5.754	95,230	5.785	99,000	88,921	15,694,595	5.666	5.486
Fire District #5 Eskridge	180,709	5.720	138,414	5.397	148,000	132,594	26,292,764	5.043	5.043
Fire District #6 Alma	117,980	5.392	126,173	5.043	137,742	106,760	22,610,277	4.722	4.722
Fire District #7 Paxico	80,461	3.646	92,691	4.102	104,818	94,723	21,224,003	4.463	3.963
Fire District #8 Wabaunsee	55,421	4.999	53,425	4.552	53,425	48,272	11,110,182	4.345	4.345
Sewer District #1	1,999	0.000	3,000	0.000	69,365	0	563,040	0.000	0.000

Abby L. Amick
Wabaunsee County Clerk