CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Fire District No. 2
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	19-3601	5	170,000		0.00
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	170,000	0	0.00
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Wabaunsee County	9,356,220
	Morris	1,646,524
	Geary	3,230,334
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	14,433,078

Revenue Neutral Rate	1.536
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

Date Attested: Oct 2, 2025

Abby L Amick
County Clerk

Nancy L. Hein
Boyd Aven Davis

Governing Body

CPA Summary

Fire District No. 2
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	22,168	1,045	24	182	0	8
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,168	1,045	24	182	0	8

County Treas Motor Vehicle Estimate 1,045

County Treas Recreational Vehicle Estimate 24

County Treas 16/20M Vehicle Estimate 182

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 8

MVT Factor 0.04714

RVT Factor 0.00108

16/20M Factor 0.00821

Comm Veh Factor 0.00000

Watercraft Factor 0.00036

2026

Fire District No. 2
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
General	Equipment Reserve				
	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.

Fire District No. 2
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
				Total	**0**	**0**	**0**

***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	179,717	194,712	178,308
Receipts:			
Ad Valorem Tax	25,503	22,168	xxxxxxxxxxxxxxxx
Delinquent Tax	345		
Motor Vehicle Tax	1,463	1,147	1,045
Recreational Vehicle Tax	44	40	24
16/20M Vehicle Tax	257	233	182
Commercial Vehicle Tax		0	0
Watercraft Tax		8	8
Other			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	194		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**27,806**	**23,596**	**1,259**
Resources Available:	**207,523**	**218,308**	**179,567**
Expenditures:			
Operating Expenses	12,811	40,000	15,000
Capital Outlay			15,000
Transfer to Equipment Reserve			140,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,811**	**40,000**	**170,000**
Unencumbered Cash Balance Dec 31	194,712	178,308	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	210,000	190,000	170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Fire District No. 2

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	13,534	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,534
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	14									
Total Receipts	14	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	14
Resources Available:	13,548	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	13,548
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	13,548	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,548 **
										13,548 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Fire District No. 2
Wabaunsee County
will meet on September 15, 2025 at 10:00 am at Wabaunsee County Courthouse, 215 Kansas Ave, Alma 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.
Detailed budget information is avaiable at Wabaunsee County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Wabaunsee County (home county) Morris, Geary

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 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	12,811	1.790	40,000	1.586	170,000		
Debt Service							
Non-Budgeted Funds							
Totals	12,811	1.790	40,000	1.586	170,000	0	0.000
						*Revenue Neutral Rate***	*1.536*
Less: Transfers	0		0		0		
Net Expenditures	12,811		40,000		170,000		
Total Tax Levied	25,270		22,168		xxxxxxxxxxxxxxx		
Assessed Valuation:	14,115,275		13,982,467		14,441,899		

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	0
Total	0	0	0

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

Abby L Amick
Wabaunsee County Clerk

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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
and that said newspaper
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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