CERTIFICATE

2026

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Fire District No. 8

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	53,425	48,272	4.345
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	53,425	48,272	4.345
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

11,101,527

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.345
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: Oct 1, 2025

WABAUNSEE COUNTY SEAL County Clerk STATE OF KANSAS

Governing Body

CPA Summary

Fire District No. 8
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	48,271	4,124	63	190	211	65
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	48,271	4,124	63	190	211	65

County Treas Motor Vehicle Estimate 4,124

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 190

County Treas Commercial Vehicle Tax Estimate 211

County Treas Watercraft Tax Estimate 65

MVT Factor 0.08543

RVT Factor 0.00131

16/20M Factor 0.00394

Comm Veh Facto 0.00437

Watercraft Factor 0.00135

2026

Fire District No. 8
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 Fund	Equipment Reserve	17,486	6,045	6,045	
	Totals	17,486	6,045	6,045	
	Adjustments*				
	Adjusted Totals	17,486	6,045	6,045	

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

Fire District No. 8
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 Renovation	10/1/2021	60		80,000	33,308	17,374	17,374
			Total	**80,000**	**33,308**	**17,374**	**17,374**

***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	0	0	0
Receipts:			
Ad Valorem Tax	47,801	48,271	xxxxxxxxxxxxxxx
Delinquent Tax	467		
Motor Vehicle Tax	4,285	4,331	4,124
Recreational Vehicle Tax	67	95	63
16/20M Vehicle Tax	207	230	190
Commercial Vehicle Tax	224	108	211
Watercraft Tax		60	65
Other	2,423	330	500
Neighborhood Revitalization Rebate	-53		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**55,421**	**53,425**	**5,153**
Resources Available:	**55,421**	**53,425**	**5,153**
Expenditures:			
Operating Expenses	20,561	20,000	20,000
Capital Outlay		10,000	10,000
Transfer to Equipment Reserve	17,486	6,045	6,045
Lease/Purchase Payment	17,374	17,380	17,380
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**55,421**	**53,425**	**53,425**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	53,425	53,425	53,425
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	53,425
		Tax Required	48,272
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	48,272

CPA Summary

Fire District No. 8

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	78,767	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		78,767
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,170									
Donation	250									
Transfer from General	17,486									
Total Receipts	18,906	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,906
Resources Available:	97,673	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	97,673
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Apparatus	62,007									
Total Expenditures	62,007	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	62,007
Cash Balance Dec 31	35,666	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	35,666 **
										35,666 **

** 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. 8
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	55,421	4.999	53,425	4.552	53,425	48,272	4.345
Debt Service							
Non-Budgeted Funds	62,007						
Totals	117,428	4.999	53,425	4.552	53,425	48,272	4.345
						*Revenue Neutral Rate**	*4.345*
Less: Transfers	17,486		6,045		6,045		
Net Expenditures	99,942		47,380		47,380		
Total Tax Levied	48,257		48,271		xxxxxxxxxxxxxxx		
Assessed Valuation	9,654,270		10,604,488		11,110,182		

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.	64,856	49,296	33,308
Total	64,856	49,296	33,308

*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
, and published in and of
aunsee County, Kansas,
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