CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Fire District No 3 Willow Springs

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	507,499	254,165	5.993
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	507,499	254,165	5.993
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			42,410,452
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	5.692
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: Roger J Endo

Address:
304E 1100 Rd
Baldwin Cty, KS 66006

Email:
Treasurer@willowspringsfd3.com

Attest: September 2, 2025

County Clerk

Jaime Aquirre (Chair)	Jaime X Aquirre
Douglas Green (Sec)	
Roger Endo (Treasurer)	Roger J Endo
Michael Farley	ABSENT
John Harris	John M Harris

Governing Body

CPA Summary

Fire District No 3 Willow Springs
Douglas 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	240,923	20,864	395	669	500	193
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	240,923	20,864	395	669	500	193

County Treas Motor Vehicle Estimate 20,864

County Treas Recreational Vehicle Estimate 395

County Treas 16/20M Vehicle Estimate 669

County Treas Commercial Vehicle Tax Estimate 500

County Treas Watercraft Tax Estimate 193

MVT Factor 0.08660

RVT Factor 0.00164

16/20M Factor 0.00278

Comm Veh Factor 0.00208

Watercraft Factor 0.00080

2026

Fire District No 3 Willow Springs
Douglas 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	Fire Protection Reserve		50,000	50,000	KSA 19-3612c
	Totals	0	50,000	50,000	
	Adjustments*				
	Adjusted Totals	0	50,000	50,000	

*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 Willow Springs
Douglas 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:										
New Fire Station	9/15/2021	4.31	1060000	1,005,000	4/1	4/1	43316	20000	42454	21000
Total G.O.				1,005,000			43,316	20,000	42,454	21,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**1,005,000**			**43,316**	**20,000**	**42,454**	**21,000**

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**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	267,810	221,519	222,713
Receipts:			
Ad Valorem Tax	220,234	240,923	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,199		
Motor Vehicle Tax	20,037	17,954	20,864
Recreational Vehicle Tax	360	365	395
16/20M Vehicle Tax	654	534	669
Commercial Vehicle Tax	686	500	500
Watercraft Tax	268	234	193
In Lieu of Taxes			
Reimbursements	735		
Interest on Idle Funds	10,690	9,000	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**254,863**	**269,510**	**30,621**
Resources Available:	**522,673**	**491,029**	**253,334**
Expenditures:			
Operations	164,013	130,000	169,045
GO Bond	64,177	63,316	63,454
Equipment Purchases	72,696	25,000	25,000
Transfer to Fire Protection Reserve Fund	0	50,000	50,000
Cash Reserve (2026 column)			200,000
Miscellaneous	268		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**301,154**	**268,316**	**507,499**
Unencumbered Cash Balance Dec 31	221,519	222,713	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	557,188	561,343	507,499
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	507,499
		Tax Required	254,165
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	254,165

CPA Summary

Fire District No 3 Willow Springs

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:		
Fire Protection Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District No 3 Willow Springs

Douglas County

will meet on September 2, 2025 at 7:00 pm at 304 E 1100 Road, Baldwin City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Dg Co Courthouse Budget Office 1100 Massachusetts St, Lawrence, KS 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 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	301,154	5.997	268,316	5.997	507,499	254,165	5.997
Debt Service							
Non-Budgeted Funds							
Totals	301,154	5.997	268,316	5.997	507,499	254,165	5.997
						*Revenue Neutral Rate***	*5.692*
Less: Transfers	0		50,000		50,000		
Net Expenditures	301,154		218,316		457,499		
Total Tax Levied	222,410		240,923		xxxxxxxxxxxxxxxxx		
Assessed Valuation	37,109,188		40,176,322		42,382,067		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	1,044,000	1,025,000	1,005,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,044,000	1,025,000	1,005,000

*Tax rates are expressed in mills.

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

Roger Endo

LJWORLD.COM
LAWRENCE JOURNAL-WORLD

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of New Jersey, County of Camden, ss:

Yuade Moore, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Aug. 23, 2025 with publications being made on the following dates: 08/23/2025

(Signed) Yuade Moore

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Subscribed in my presence and sworn to before me on this: 08/25/2025

Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 23rd of August, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Fire District No 3 Willow Springs
Douglas County
will meet on September 2, 2025 at 7:00 pm at 304 E 1100 Road, Baldwin City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Dg Co Courthouse Budget Office 1100 Massachusetts St, Lawrence, KS 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 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	301,154	5.997	268,316	5.997	507,499	254,165	5.997
Debt Service							
Non-Budgeted Funds							
Totals	301,154	5.997	268,316	5.997	507,499	254,165	5.997
						*Revenue Neutral Rate***	*5.692*
Less: Transfers	0		50,000		50,000		
Net Expenditures	301,154		218,316		457,499		
Total Tax Levied	222,410		240,923		xxxxxxxxxxxxxxxxx		
Assessed Valuation	37,109,188		40,176,322		42,382,067		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	1,044,000	1,025,000	1,005,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,044,000	1,025,000	1,005,000

*Tax rates are expressed in mills.

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

Roger Endo

Resolution No. 25-01

A RESOLUTION OF THE Willow Springs Fire District No 3, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Willow Springs Fire District No 3 was calculated as 5.692 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Willow Springs Fire District No 3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Willow Springs Fire District No 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 CITY OF Willow Springs Fire District No 3

The Governing Body shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.692 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 2nd day of September 2025 (month and year) and SIGNED by the Governing Body.

Jaime Aguirre (Chair) Jaime Aguirre
Douglas Green (Sec) Douglas Green
Roger Endo (Treasurer) Roger J Endo
Michael Farley ABSENT
John Harris John M Harris

Attested: Roger J Endo

Roll Call Vote

A Roll Call Vote of the Willow Springs Fire District No 3 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 25-01

Governing Body Member	Yes	No	No Vote
Jaime Aguirre (Chair)	✓		
Douglas Green (Sec) DG	✓		
Roger Endo (Treasurer) RJE	✓		
MIchael Farley ABSENT			✓
John Harris JMH	✓		
TOTAL			

Certified:
Roger J Endo