Public Notice

(First published in The Mulvane News Thursday, Aug. 7, 2025)

Sumner County

The governing body of
SUMNER COUNTY

2026

will meet on September 9, 2025 at 10:00 AM at Commission Chambers 501 N Washington, Wellington, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at 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.

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire Dist. # 3	35,793	1.556	24,892	1.530	56,125	35,971	13,022,372	2.762	1.445
Fire Dist. # 5	54,815	9.342	89,076	9.506	89,076	66,637	7,094,152	9.393	9.393
Fire Dist. # 6	48,813	4.174	104,181	2.444	108,914	30,065	12,301,670	2.444	2.932
Fire Dist. # 7	90,080	2.648	65,496	2.664	65,496	35,992	13,610,847	2.644	2.644
Fire Dist. # 8	16,764	2.594	20,287	2.526	21,921	10,965	4,302,847	2.549	2.549
Fire Dist. # 9	107,793	3.484	198,263	3.291	207,154	186,361	4,302,294	3.291	3.134
Fire Dist. # 10 Jt.	6,062	31.840	8,706	3.007	8,706	5,106	56,628,955	2.922	2.922
Fire Dist. # 11	8,906	2.833	72,275	2.837	72,826	12,754	4,867,804	2.620	2.620
Fire Dist. # 12	90,124	5.673	88,470	5.207	100,000	92,069	15,920,818	5.783	5.031
Corzine Cemetery	13,373	3.271	12,609	3.349	12,609	11,663	3,432,239	3.398	3.398
Downs Cemetery	19,150	3.345	19,577	3.384	19,577	11,937	3,661,923	3.260	3.260
Mulvane-Littleton Cemetery	194,858	1.895	311,018	2.214	311,018	243,326	116,480,858	2.091	2.091
Oxford Cemetery	24,961	2.338	60,092	2.311	73,249	32,124	14,700,830	2.185	2.185
Pleasant Hill Cemetery	2,935	1.301	3,485	1.305	4,442	3,244	2,423,282	1.339	1.339
Rose Hill Cemetery	1,643	5.749	37,204	5.955	38,446	32,271	5,353,089	6.029	6.029
Walton-Valverde Cemetery	20,846	2.239	19,462	2.310	19,512	18,112	8,323,401	2.176	2.176
Belle Plaine Two DrainageDist.		7.124	5,073	6.670	6,166	2,082	316,623	6.185	6.188
Cowskin Drainage Dist.									
Suppesville Sewer	8,894	42.567	23,154	32.529	15,253	14,190	452,180	31.382	31.382
Peck Improvement Dist	70,139	7.781	97,264	7.335	98,851	39,059	1,026,540	38.049	7.234
0									
0									
0									
0									
0									
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			

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

Debra A. Nowlin
Clerk

Page No.

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of SUMNER COUNTY, State of Kansas
We, the undersigned, officers of
FIRE DIST # 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	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	19-3610	5	56,125	35,971	2.745
Equipment		6			
Totals		xxxxxxxxx	56,125	35,971	2.745
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					13,008,889
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.445
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Resolution No. 2025-21

A RESOLUTION OF THE Sumner Co. Commission **, LOCATED IN** Sumner County **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Fire District 3 was calculated as 1.445 mills by the Sumner County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Fire 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 9-9-25 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Fire 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 Fire District 3**:**

The Fire District 3 may levy a property tax rate exceeding the Revenue Neutral Rate of 1.445 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 9 day of September, 2025 by the Sumner County Commissioners.

Commission Members

Chairperson

Attested:

Debra A Nevins

COUNTY CLERK SEAL SUMNER COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Fire District 3 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2025
Resolution No. 2025-21

Governing Body Member	Yes	No	No Vote
Jim Newell	✓		
Steve Warner	✓		
John Cooney	✓		
TOTAL	3	0	

Certified: Donna A Norman



FIRE DIST # 3
SUMNER 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	18,778	2,077	56	89	122	16
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	18,778	2,077	56	89	122	16

County Treas Motor Vehicle Estimate 2,077

County Treas Recreational Vehicle Estimate 56

County Treas 16/20M Vehicle Estimate 89

County Treas Commercial Vehicle Tax Estimate 122

County Treas Watercraft Tax Estimate 16

MVT Factor 0.11059

RVT Factor 0.00301

16/20M Factor 0.00473

Comm Veh Facto 0.00651

Watercraft Factor 0.00087

2026

FIRE DIST # 3
SUMNER 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				KSA 17-1336b
	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 DIST # 3
SUMNER 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:										
				None						
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
				None			
			Total	**0**	**0**	**0**	**0**

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

FIRE DIST # 3
SUMNER COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,945	21,062	17,544
Receipts:			
Ad Valorem Tax	18,191	18,778	xxxxxxxxxxxxxxx
Delinquent Tax	637		
Motor Vehicle Tax	2,443	2,078	2,077
Recreational Vehicle Tax	68	52	56
16/20M Vehicle Tax	115	118	89
Commercial Vehicle Tax	86	77	122
Watercraft Tax		21	16
In Lieu of Taxes			
Sale of Lots			
Donations	700	250	250
Refunds			
Reimbursements	31,669		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**53,910**	**21,374**	**2,610**
Resources Available:	**56,855**	**42,436**	**20,154**
Expenditures:			
Personal Services	12,190	11,500	11,500
Commodities	1,401	3,000	3,000
Contractual	13,254	7,235	7,235
Capital Outlay	8,947	3,157	3,157
Transfer to Equipment Fund			
			17,345
			17,655
			(3,767)
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**35,793**	**24,892**	**56,125**
Unencumbered Cash Balance Dec 31	21,062	17,544	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	35,793	24,892	56,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,125
		Tax Required	35,971
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	35,971

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	63,176	63,708	63,708
Receipts:			
Transfer from General Fund			
			63,176
Interest on Idle Funds	532		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**532**	**0**	**63,176**
Resources Available:	**63,708**	**63,708**	**126,884**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	63,708	63,708	126,884
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

FIRE DIST # 3

SUMNER COUNTY

will meet on at at for the purpose of hearing and

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 and will be available at this hearing.

BUDGET SUMMARY

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	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	35,793	1.556	24,892	1.530	56,125	35,971	2.762
Equipment							
Totals	35,793	1.556	24,892	1.530	56,125	35,971	2.762
						*Revenue Neutral Rate***	*1.445*
Less: Transfers	0		0		0		
Net Expenditures	35,793		24,892		56,125		
Total Tax Levied	18,776		18,778		xxxxxxxxxxxxxxxx		
Assessed Valuation	12,065,157		12,275,844		13,022,372		

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*

0

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Fire District 3, **HEREBY NOTIFIES THE** Sumner **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 2.762. The proposed ad valorem tax is 35,971. The date of our hearing is 9-9-25 at 10 (AM)/PM and will be held at Sumner Co. Courthouse address in Wellington, 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 July 15, 2025

(Seal)

Clerk or Officer of Governing Body

RECEIVED
JUL 17 2025
Sumner County Clerk

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.