State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Fire District No. 5

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	148,000	132,594	5.042
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	148,000	132,594	5.042
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

26,299,301

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.043
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: 2025

County Clerk

Governing Body

CPA Summary

Fire District No. 5
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	132,583	7,244	220	415	84	532
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	132,583	7,244	220	415	84	532

County Treas Motor Vehicle Estimate 7,244

County Treas Recreational Vehicle Estimate 220

County Treas 16/20M Vehicle Estimate 415

County Treas Commercial Vehicle Tax Estimate 84

County Treas Watercraft Tax Estimate 532

MVT Factor 0.05464

RVT Factor 0.00166

16/20M Factor 0.00313

Comm Veh Facto 0.00063

Watercraft Facto 0.00401

2026

Fire District No. 5
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 Fund	33,627			
General Fund	Equipment Reserve		10,000	10,000	
	Totals	33,627	10,000	10,000	
	Adjustments*				
	Adjusted Totals	33,627	10,000	10,000	

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

Fire District No. 5
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**	**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	7,110	4,435	6,911
Receipts:			
Ad Valorem Tax	132,265	132,583	xxxxxxxxxxxxxxxx
Delinquent Tax	1,712		
Motor Vehicle Tax	6,887	7,147	7,244
Recreational Vehicle Tax	197	233	220
16/20M Vehicle Tax	383	380	415
Commercial Vehicle Tax	82	100	84
Watercraft Tax		447	532
Transfer from Equipment Reserve	33,627		
Interest on Idle Funds	32		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,849		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**178,034**	**140,890**	**8,495**
Resources Available:	**185,144**	**145,325**	**15,406**
Expenditures:			
Operating Expenses	150,709	95,000	90,000
Capital Outlay	30,000	33,414	48,000
Transfer to Equipment Reserve		10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**180,709**	**138,414**	**148,000**
Unencumbered Cash Balance Dec 31	4,435	6,911	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	139,950	148,000	148,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	148,000
		Tax Required	132,594
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	132,594

CPA Summary

Fire District No. 5

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	83,548	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		83,548
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	72									
Total Receipts	72	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	72
Resources Available:	83,620	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	83,620
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to General	33,627									
Total Expenditures	33,627	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	33,627
Cash Balance Dec 31	49,993	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	49,993 **
										49,993 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2026

The governing body of
Fire District No. 5
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 ar 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 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	180,709	5.720	138,414	5.397	148,000	132,594	5.043
Debt Service							
Non-Budgeted Funds	33,627						
Totals	214,336	5.720	138,414	5.397	148,000	132,594	5.043
						*Revenue Neutral Rate***	*5.043*
Less: Transfers	0		0		0		
Net Expenditures	214,336		138,414		148,000		
Total Tax Levied	132,886		132,583		xxxxxxxxxxxxxxx		
Assessed Valuation	23,230,974		24,567,218		26,292,764		

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
r of *THE WABAUNSEE*
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