State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Wetmore Fire # 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	39,046	22,724	3.209
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	39,046	22,724	3.209
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			7,082,617
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	3.150
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Dean Osterhaus
[illegible]
[illegible]
[illegible]

Attest: 12/31, 2025
Mary Kay Schulte jans
County Clerk

Governing Body

CPA Summary

Wetmore Fire # 3
Nemaha 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	22.724	1.959	42	203	193	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22.724	1.959	42	203	193	9

County Treas Motor Vehicle Estimate 1.959

County Treas Recreational Vehicle Estimate 42

County Treas 16/20M Vehicle Estimate 203

County Treas Commercial Vehicle Tax Estimate 193

County Treas Watercraft Tax Estimate 9

MVT Factor 0.08621

RVT Factor 0.00185

16/20M Factor 0.00893

Comm Veh Factor 0.00849

Watercraft Factor 0.00040

2026

Wetmore Fire # 3
Nemaha 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	10,000	8,000	8,000	19-3612
	Totals	10,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	10,000	8,000	8,000	

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

Wetmore Fire # 3
Nemaha 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:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Wetmore Fire # 3
Nemaha 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	7,082	13,563	11,441
Receipts:			
Ad Valorem Tax	25,435	22,724	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,047	1,959
Recreational Vehicle Tax		46	42
16/20M Vehicle Tax		156	203
Commercial Vehicle Tax		119	193
Watercraft Tax		11	9
LAVTR			0
Powhattan Fire Protecton		2,500	2,500
Donations	1,100		
Wind Farm Donatioin			
Insurance Reimbursement	65		
Interest on Idle Funds	80		
Neighborhood Revitalization Rebate		-25	-25
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,680**	**27,578**	**4,881**
Resources Available:	**33,762**	**41,141**	**16,322**
Expenditures:			
Insurance	4,703	6,000	6,000
Utilities	2,043	3,000	4,000
Fuel	467	1,200	1,200
Supplies	1,343	2,000	4,000
Repairs	930	3,000	3,000
Truck	539	3,000	3,000
Equipment			6,346
Training		500	500
Volinteer Appreciation		2,500	2,500
Budget & Publications	174	500	500
Transfer to Equipment Reserve	10,000	8,000	8,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**20,199**	**29,700**	**39,046**
Unencumbered Cash Balance Dec 31	13,563	11,441	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	49,069	35,300	39,046
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,046
		Tax Required	22,724
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,724

CPA Summary

Wetmore Fire # 3

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	107,787	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		107,787
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	10,000									
Interest	549									
Total Receipts	10,549	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,549
Resources Available:	118,336	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	118,336
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	118,336	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	118,336 **
										118,336 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Wetmore Fire # 3
Nemaha County
will meet on August 6, 2025 at 6:30 PM at Wetmore Fire House, 335 Third St. 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 Wetmore Fire House 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	20,199	3.234	29,700	3.181	39,046	22,724	3.149
Non-Budgeted Funds							
Totals	20,199	3.234	29,700	3.181	39,046	22,724	3.149
						*Revenue Neutral Rate***	*3.150*
Less: Transfers	10,000		8,000		8,000		
Net Expenditures	10,199		21,700		31,046		
Total Tax Levied	23,079		22,724		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,168,445		7,144,774		7,215,267		

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

Dean Osterhaus
Treasurer

NOTICE OF BUDGET HEARING

The governing body of
Wetmore Fire # 3
Nemaha County
will meet on August 6, 2025 at 6:30 PM at Wetmore Fire House, 335 Third St. 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 Wetmore Fire House 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	20,199	3.234	29,700	3.181	39,046	22,724	3.149
Non-Budgeted Funds							
Totals	20,199	3.234	29,700	3.181	39,046	22,724	3.149
						*Revenue Neutral Rate***	*3.150*
Less: Transfers	10,000		8,000		8,000		
Net Expenditures	10,199		21,700		31,046		
Total Tax Levied	23,079		22,724		xxxxxxxxxxxxxxx		
Assessed Valuation	7,168,445		7,144,774		7,215,267		

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

Dean Osterhaus
Treasurer

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date July 9, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $48.75
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 9 day of July, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____; 2025

_____