CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
Chautauqua County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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 of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	759,296	293,494	6.875
Debt Service	10-113				
Road & Bridge	68-5,101		1,460,143	999,796	23.421
Appraiser's Cost	19-436		130,000	121,241	2.840
Election	25-2201a		77,900	73,248	1.716
Employee Benefits	12-16, 102		1,140,000	864,517	20.252
Fair	2-129		13,000	12,187	.285
Health	65-204		311,000	107,029	2.507
Intellectual Disabilities	19-4004		20,000	18,192	.426
Law Enforcement/EMS			1,059,462	903,049	21.155
Mental Health	19-4004		42,000	38,420	.900
Noxious Weed	2-1318		44,875	22,449	.526
Service Program for the Eld	12-1680		65,000	60,184	1.410
Special Bridge	65-1135		210,000	39,401	.423
Emergency Phone Equipment			215,000		
Special Alcohol			4,000		
Special Parks & Recreation			2,000		
Solid Waste			60,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxx	5,613,676	3,553,208	83.236

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
42,687,737
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 72.460

Assisted by:
Varney & Associates, CPAs, LLC
Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
awartz@varney.com

Attest: Oct 23 2025
County Clerk

John Blount Jr.
Governing Body

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3610		131,255	26,139	11,603,166	2.253
Rural Fire District No. 2	19-3610		35,716	16,758	8,302,167	2.019
Rural Fire District No. 3	19-3610		26,609	16,700	3,507,329	4.761
Rural Fire District No. 4	19-3610		121,394	34,787	8,408,235	4.137
Rural Fire District No. 5	19-3610		27,149	8,092	2,515,289	3.217
Rural Fire District No. 6	19-3610		9,615	4,604	2,503,369	1.839
Rural Fire District No. 8	19-3610		29,835	11,531	2,456,925	4.693
Ambulance District No. 1	65-6113		52,250	41,735	9,888,187	4.221
Ambulance District No. 2	65-6113		146,250	121,000	32,799,550	3.689
Round Mound Cemetery #1	17-1330		28,373	11,176	2,721,761	4.106
Peru Cemetery #2	17-1330		31,105	7,260	2,026,001	3.583
Fairview-Niotaze Cemetery #3	17-1330		17,228	6,996	6,891,761	1.015
Lafayette Cemetery #4	17-1330		39,739	8,633	1,908,134	4.524
Caneyville Cemetery #5	17-1330		11,235	3,290	2,062,812	1.595
Salt Creek Cemetery #6	17-1330		8,310	3,216	2,503,369	1.285
Hendricks Cemetery #7	17-1330		5,973	5,407	1,116,134	4.844
Riley-Washington Cemetery #8	17-1330		8,092	5,122	1,593,044	3.215
Sedan-Greenwood Cemetery #9	17-1330		44,691	23,294	8,424,592	2.765
Center Cemetery #11	17-1330		17,189	4,056	2,508,428	1.617
Oak Hill-Chautauqua Cemetery #13	17-1330		22,132	5,605	2,662,883	2.105
El Cado Cemetery #14	17-1330		9,265	2,265	700,136	3.235
TOTALS		xxxxxx	823405	367666		

Attest: Oct 23, 2025

County Clerk

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

CPA Summary

Chautauqua County 2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Rural Fire District No. 1	19-3610		131,255	26,139				NO
Rural Fire District No. 2	19-3610		35,716	16,758				NO
Rural Fire District No. 3	19-3610		26,609	16,700				NO
Rural Fire District No. 4	19-3610		121,394	34,787				NO
Rural Fire District No. 5	19-3610		27,149	8,092				NO
Rural Fire District No. 6	19-3610		9,615	4,604				NO
Rural Fire District No. 8	19-3610		29,835	11,531				NO
Ambulance District No. 1	65-6113		52,250	41,735				NO
Ambulance District No. 2	65-6113		146,250	121,000				NO
Round Mound Cemetery #1	17-1330		28,373	11,176				NO
Peru Cemetery #2	17-1330		31,105	7,260				NO
Fairview-Niotaze Cemetery #3	17-1330		17,228	6,996				NO
Lafayette Cemetery #4	17-1330		39,739	8,633				NO
Caneyville Cemetery #5	17-1330		11,235	3,290				NO
Salt Creek Cemetery #6	17-1330		8,310	3,216				NO
Hendricks Cemetery #7	17-1330		5,973	5,407				NO
Riley-Washington Cemetery #8	17-1330		8,092	5,122				NO
Sedan-Greenwood Cemetery #9	17-1330		44,691	23,294				NO
Center Cemetery #11	17-1330		17,189	4,056				NO
Oak Hill-Chautauqua Cemetery #13	17-1330		22,132	5,605				NO
El Cado Cemetery #14	17-1330		9,265	2,265				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO

Attest: _____ 2025

County Clerk

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Chautauqua County
Special District Name: El Cado Cemetery #14

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	12,697	10,673	6,862
Ad Valorem Tax	2,386	2,266	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		159	125
Recreational Vehicle Tax			1
16/20M Vehicle Tax		12	10
Commercial Vehicle Tax			0
Watercraft Tax		2	2
Donations	100		
Interest on Idle Funds	29		
Total Receipts	**2,515**	**2,439**	**138**
Resources Available:	**15,212**	**13,112**	**7,000**
Expenditures:			
Mowing	3,240	4,500	4,500
Budget & Publication	125	125	125
Tax Forms	24	25	25
Supplies		100	100
Gravel & Dirt		500	1,000
Tree Removal	1,150	1,000	1,000
Cemetery Improvements			2,515
Cash Reserve (2026 column)			
Total Expenditures	**4,539**	**6,250**	**9,265**
Unencumbered Cash Balance, Dec 31	10,673	6,862	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,265
		Tax Required	2,265
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	2,265

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,266	0	0	0	0	0
Total	2,266	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

State of Kansas
County

Chautauqua County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Chautauqua County

will meet on September 8, 2025 at 9:00 A.M. at Courthouse 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 Courthouse 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	Proposed Estimated Tax Rate*
General	629,633	5.286	733,028	5.286	759,296	293,494	6.847
Debt Service							
Road & Bridge	1,304,423	21.548	1,342,143	21.548	1,460,143	999,796	23.324
Appraiser's Cost	127,938	2.999	129,000	2.999	130,000	121,241	2.828
Election	72,090	1.653	67,400	1.653	77,900	73,248	1.709
Employee Benefits	987,825	21.988	945,000	21.988	1,140,000	864,517	20.168
Fair	10,000	0.234	10,000	0.234	13,000	12,187	0.284
Health	281,378	0.721	272,000	0.721	311,000	107,029	2.497
Intellectual Disabilities	20,000	0.468	20,000	0.468	20,000	18,192	0.424
Law Enforcement/EMS	888,429	19.049	993,201	19.049	1,059,462	903,049	21.067
Mental Health	40,869	0.973	42,000	0.973	42,000	38,420	0.896
Noxious Weed	54,429	1.805	39,825	1.805	44,875	22,449	0.524
Service Program for the Eld	45,000	1.054	55,000	1.054	65,000	60,184	1.404
Special Bridge	110,220	1.833	210,000	1.833	210,000	39,401	0.919
Emergency Phone Equipme	40,611		75,000		215,000		
Special Alcohol	3,792		4,000		4,000		
Special Parks & Recreation	3,000		2,500		2,000		
Solid Waste	80,524		446,000		60,000		
Non-Budgeted Funds-A	1,271						
Non-Budgeted Funds-B	13,169						
Non-Budgeted Funds-C	245,644						
Non-Budgeted Funds-D	261,426						
Totals	5,221,671	79.611	5,386,097	79.611	5,613,676	3,553,208	82.891
						*Revenue Neutral Rate ** *	*72.460*
Less: Transfers	188,000		400,000		50,000		
Net Expenditure	5,033,671		4,986,097		5,563,676		
Total Tax Levied	3,106,013		3,106,058		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	39,014,785		41,287,259		42,865,895		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	255,990	157,285	119,547
Total	255,990	157,285	119,547

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

State of Kansas
County

Chautauqua County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2025 Estimated Valuation
Rural Fire District No. 1	36,005	2.298	84,300	2.325	131,255	26,139	2.254	*2.254*	11,595,104
Rural Fire District No. 2	11,511	2.274	34,773	2.079	35,716	16,758	1.977	*1.977*	8,475,308
Rural Fire District No. 3	17,697	5.264	28,775	4.963	26,609	16,700	4.761	*4.761*	3,507,513
Rural Fire District No. 4	28,308	4.566	40,259	4.405	121,394	34,787	4.140	*4.140*	8,402,029
Rural Fire District No. 5	5,738	3.472	12,375	3.326	27,149	8,092	3.214	*3.215*	2,517,597
Rural Fire District No. 6	2,677	1.874	8,408	1.890	9,615	4,604	1.841	*1.842*	2,501,151
Rural Fire District No. 8	3,804	5.223	21,025	4.681	29,835	11,531	4.699	*4.700*	2,453,711
Ambulance District No. 1	50,033	5.430	62,000	5.416	52,250	41,735	4.391	*4.401*	9,505,112
Ambulance District No. 2	154,346	5.195	185,000	5.114	146,250	121,000	3.810	*3.816*	31,761,289
Round Mound Cemetery #1	14,964	4.589	16,625	4.259	28,373	11,176	4.110	*4.110*	2,719,213
Peru Cemetery #2	7,225	3.824	11,375	3.655	31,105	7,260	3.583	*3.583*	2,026,001
Fairview-Niotaze Cemetery #3	6,126	1.208	22,608	1.025	17,228	6,996	0.990	*0.990*	7,064,872
Lafayette Cemetery #4	2,916	4.872	26,105	4.766	39,739	8,633	4.524	*4.524*	1,908,134
Caneyville Cemetery #5	3,315	1.738	5,850	1.732	11,235	3,290	1.595	*1.595*	2,062,812
Salt Creek Cemetery #6	4,280	1.308	8,150	1.319	8,310	3,216	1.286	*1.286*	2,501,151
Hendricks Cemetery #7	5,591	6.074	5,925	4.985	5,973	5,407	4.834	*4.834*	1,118,442
Riley-Washington Cemetery #8	3,754	3.702	8,470	3.613	8,092	5,122	3.215	*3.215*	1,593,228
Sedan-Greenwood Cemetery #9	26,717	3.090	33,225	3.028	44,691	23,294	2.766	*2.766*	8,422,832
Center Cemetery #11	3,322	1.578	6,625	1.387	17,189	4,056	1.609	*1.610*	2,520,155
Oak Hill-Chautauqua Cemetery	3,853	2.199	10,085	2.110	22,132	5,605	2.107	*2.107*	2,659,669
El Cado Cemetery #14	4,539	3.714	6,250	3.618	9,265	2,265	3.235	*3.236*	700,136

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

Page No.

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 7, 2025, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 7th **day of** August, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2025