Fire District #1

Kansas
Department of Administration

Updated April 2025

Office of Accounts and Reports
Municipal Services

# Budget Document Checklist

Budget documents *required* by municipality type.

## Counties and Cities

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

## Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

## Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

## Special Districts

*(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)*

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of
**Fire District # 1**

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 | 39,762 | 26,739 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 39,762 | 26,739 | |
| Budget Hearing Notice | | 6 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 4.412 |
| **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

X Jack Yeates — President
Cathy Vaughan — Secretary
Shawn Smith — Treasurer
Matthew Schlotter — Vice President

Attest: _____, 2025

County Clerk

Governing Body

**CPA Summary**

Fire District # 1
Cherokee 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 | 26,756 | 2,006 | 26 | 377 | 12 | 12 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 26,756 | 2,006 | 26 | 377 | 12 | 12 |

County Treas Motor Vehicle Estimate 2,006

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 377

County Treas Commercial Vehicle Tax Estimate 12

County Treas Watercraft Tax Estimate 12

MVT Factor 0.07497

RVT Factor 0.00097

16/20M Factor 0.01409

Comm Veh Factor 0.00045

Watercraft Factor 0.00045

2026

Fire District # 1
Cherokee 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 |
|---|---|---|---|---|---|
| | | | | | |
| None | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | **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 District # 1
Cherokee 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Building | 12/31/2012 | 240 | 3.14 | 108,842 | 48,980 | 5,442 | 5,442 |
| Building (2) | 4/7/2022 | 240 | 3.14 | 186,209 | 167,588 | 9,310 | 9,310 |
| | | | | | | | |
| 2020 Ford | 2/14/2020 | 84 | 4.00 | 40,230 | 17,241 | 5,745 | 5,745 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **335,281** | **233,810** | **20,497** | **20,497** |

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



1/7/25

Fire District # 1
Cherokee 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 | 1,372 | 2,465 | 1,590 |
| Receipts: | | | |
| Ad Valorem Tax | 29,420 | 26,756 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 1,854 | 2,006 |
| Recreational Vehicle Tax | | 44 | 26 |
| 16/20M Vehicle Tax | | 174 | 377 |
| Commercial Vehicle Tax | | 12 | 12 |
| Watercraft Tax | | 24 | 12 |
| | | | 0 |
| | | | |
| Townships Contribution | 7,825 | 9,000 | 9,000 |
| Donations | | | |
| Sale of Equipment | | | |
| Insurance Refund | | | |
| Refunds | 95 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **37,340** | **37,864** | **11,433** |
| **Resources Available:** | **38,712** | **40,329** | **13,023** |
| Expenditures: | | | |
| | | | |
| Building Maintenance | 203 | | |
| Utilities | 2,869 | 3,000 | 4,000 |
| Insurance | 5,453 | 5,500 | 5,500 |
| Building-Lease Payments | 5,442 | 5,442 | 5,442 |
| Building New Addition | 9,310 | 9,310 | 9,310 |
| Tanker Truck-Lease Purchase | | | |
| 1999 Pumper | | 4,492 | 0 |
| 2020 Ford | 5,747 | 5,745 | 5,745 |
| Repairs | 4,329 | 3,000 | 4,000 |
| Supplies | | 500 | 500 |
| Fuel | 2,053 | 1,000 | 1,000 |
| Equipment | 216 | | 3,515 |
| | | | |
| Storm Shelter | | | 0 |
| Budget & Publications | 170 | 250 | 250 |
| Legal/Accountant Fees | | | |
| Licenses/Dues | | | |
| Firefighters Fund | | | |
| Uniforms | | | |
| Radios | | | |
| Mowing-Cody's | 455 | 500 | 500 |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **36,247** | **38,739** | **39,762** |
| Unencumbered Cash Balance Dec 31 | 2,465 | 1,590 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 38,830 | 39,063 | 39,762 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 39,762 |
| | | Tax Required | 26,739 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 26,739 |

**CPA Summary**

State of Kansas
2026 Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Fire District # 1**
Cherokee County
will meet on August 5, 2025 at 7:00 PM at Lola Township Fire Dept, 9211 SW Pelican Ln, Columbus 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 Cherokee 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 | 36,247 | 4.573 | 38,739 | 4.473 | 39,762 | 26,739 | 4.412 |
| | | | | | | | |
| Totals | 36,247 | 4.573 | 38,739 | 4.473 | 39,762 | 26,739 | 4.412 |
| | | | | | | *Revenue Neutral Rate*** | *4.412* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 36,247 | | 38,739 | | 39,762 | | |
| Total Tax Levied | 26,756 | | 26,756 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,851,602 | | 5,976,380 | | 6,060,028 | | |

Outstanding Indebtedness, Jan 1,

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 288,287 | 253,057 | 233,810 |
| Total | 288,287 | 253,057 | 233,810 |

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

Shannon Justice