CERTIFICATE

2026

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
Rural 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	81,900	83,713	4.595
Totals		xxxxxxxxx	81,900	83,713	4.595
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

18218548

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.596
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Jim Daily
Dustin C. Mephaid
Jalin Johnson

Attest: October 14, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Rural Fire District #1
Clark 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	83,727	1,794	18	763	33	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	83,727	1,794	18	763	33	6

County Treas Motor Vehicle Estimate 1,794

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 763

County Treas Commercial Vehicle Tax Estimate 33

County Treas Watercraft Tax Estimate 6

MVT Factor 0.02143

RVT Factor 0.00021

16/20M Factor 0.00911

Comm Veh Facto 0.00039

Watercraft Facto 0.00007

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Rural Fire District #1
Clark 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					
	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.

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Rural Fire District #1
Clark 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.

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Rural Fire District #1
Clark County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,870	7,869	17
Receipts:			
Ad Valorem Tax	81,289	79,541	xxxxxxxxxxxxxxxx
Delinquent Tax	569		
Motor Vehicle Tax	1,949	1,801	1,794
Recreational Vehicle Tax	16	21	18
16/20M Vehicle Tax	710	670	763
Commercial Vehicle Tax		67	33
Watercraft Tax		5	6
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-234	-407	-458
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**84,299**	**81,698**	**2,156**
Resources Available:	**92,169**	**89,567**	**2,173**
Expenditures:			
Appropriation:			
Ashland Fire Department	58,800	64,050	58,900
Englewood Fire Department	25,500	25,500	23,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**84,300**	**89,550**	**81,900**
Unencumbered Cash Balance Dec 31	7,869	17	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	84,300	91,050	81,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,900
		Tax Required	79,727
	Delinquent Comp Rate:	5.0%	3,986
		Amount of 2025 Ad Valorem Tax	83,713

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

202

The governing body of

Rural Fire District #1

Clark County

will meet on September 3, 2025 at 1:00 PM at Clark County Courthouse, Ashland, KS 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 Clark County Courthouse, Ashland, KS 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	84,300	3.948	89,550	4.049	81,900	83,713	4.59
Totals	84,300	3.948	89,550	4.049	81,900	83,713	4.59
						*Revenue Neutral Rate***	*4.59*
Less: Transfers	0		0		0		
Net Expenditures	84,300		89,550		81,900		
Total Tax Levied	84,442		83,727		xxxxxxxxxxxxxxxx		
Assessed Valuation	21,389,504		20,679,406		18,219,312		

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*

Anna Nicodemus

County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	83,232	4.568	458
Debt Service			0
			0
			0
			0
			0
TOTAL	83,232	4.568	458

2025 July 1 Valuation: 18,219,312

Valuation Factor: 18,219.312

Neighborhood Revitalization Subj to Rebate: 100,219

Neighborhood Revitalization factor: 100.219

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 14th of August, 2025 being on the 14th day of August, 2025.

Subscribed and sworn to before me this 14th day of August, 2025.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 60.00

NOTICE OF BUDGET HEARING 2026

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FUND	Prior Year Actual 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 Estimated Tax Rate*
General	84,300	3.948	89,550	4.049	81,900	83,713	4.595
Totals	84,300	3.948	89,550	4.049	81,900	83,713	4.595
					*Revenue Neutral Rate***		*4.596*
Less: Transfers	0		0		0		
Net Expenditures	84,300		89,550		81,900		
Total Tax Levied	84,442		83,727		xxxxxxxxxxxxx		
Assessed Valuation	21,389,504		20,679,406		18,219,312		

Outstanding Indebtedness.

	2023	2024	2025
Jan 1.			
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*

Anna Nicodemus
County Clerk

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