State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Sheridan 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	Amount of 2025 Ad Valorem Tax	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	17-330	5	564,150	273,227	4.242
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	564,150	273,227	4.242
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			

County Clerk's Use Only

63973540

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.242
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
James V. Myers
Certified Public Accountant
Address:
PO Box 772
Hoxie, KS 67740
Email:
detcpa@ruraltel.net

COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

Attest: August 19, 2025

County Clerk

Governing Body

CPA Summary

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	275,159	19,758	518	2,343	2,857	0
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	275,159	19,758	518	2,343	2,857	0

County Treas Motor Vehicle Estimate 19,758

County Treas Recreational Vehicle Estimate 518

County Treas 16/20M Vehicle Estimate 2,343

County Treas Commercial Vehicle Tax Estimate 2,857

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07181

RVT Factor 0.00188

16/20M Factor 0.00852

Comm Veh Facto 0.01038

Watercraft Factor 0.00000

Rural Fire District #1
Sheridan 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	50,000	50,000	50,000	80-1559
	Totals	50,000	50,000	50,000	
	Adjustments*				
	Adjusted Totals	50,000	50,000	50,000	

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

Rural Fire District #1
Sheridan 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.

Rural Fire District #1
Sheridan 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	90,666	270,583	266,640
Receipts:			
Ad Valorem Tax	271,654	272,407	xxxxxxxxxxxxxxxx
Delinquent Tax	1,256	0	0
Motor Vehicle Tax	20,104	14,987	19,758
Recreational Vehicle Tax	514	537	518
16/20M Vehicle Tax	2,137	2,062	2,343
Commercial Vehicle Tax	2,717	2,464	2,857
Watercraft Tax	152	0	0
Contributions	0	0	0
Grants	93,500	0	0
Insurance Proceeds	109,099	0	0
Reimbursed Expenses	0	500	500
Capital Credit	159	0	0
Interest on Idle Funds	99	100	100
Neighborhood Revitalization Rebate	-3,640	0	-2,088
Miscellaneous	3,000	3,000	3,000
Does misc. exceed 10% of Total Receipts			
Total Receipts	**500,751**	**296,057**	**26,988**
Resources Available:	**591,417**	**566,640**	**293,628**
Expenditures:			
RFD Expenditures	151,874	150,000	183,000
Personal Services	47,727	50,000	45,000
Capital Outlay	121,233	50,000	5,500
Transfer to Equipment Reserve	0	50,000	50,000
Lease Payments	0	0	0
Cash Reserve (2026 column)	0	0	280,650
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**320,834**	**300,000**	**564,150**
Unencumbered Cash Balance Dec 31	270,583	266,640	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	355,300	395,053	564,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	564,150
		Tax Required	270,522
	Delinquent Comp Rate:	1.0%	2,705
		Amount of 2025 Ad Valorem Tax	273,227

CPA Summary

Rural Fire District #1

State of Kansas
Special District
2026

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

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 Cash Balance Jan 1	262,259	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 262,259
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	0									
Ins Claims	0									
Capital Credits	0									
Donations	0									
Interest Income	525									
Total Receipts	525	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	525
Resources Available:	262,784	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	262,784
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	262,784	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	262,784 **
										262,784 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2026

The governing body of

Rural Fire District #1

Sheridan County

will meet on August 19, 2025 at 9:00 AM at Sheridan County Courthouse 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 Sheridan 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	320,834	4.400	300,000	4.402	564,150	273,227	4.242
Non-Budgeted Funds							
Totals	320,834	4.400	300,000	4.402	564,150	273,227	4.242
						*Revenue Neutral Rate***	*4.242*
Less: Transfers	50,000		50,000		50,000		
Net Expenditures	270,834		250,000		514,150		
Total Tax Levied	275,168		275,159		xxxxxxxxxxxxxxxx		
Assessed Valuation	62,533,906		62,075,801		64,412,951		

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.	19,912	0	0
Total	19,912	0	0

*Tax rates are expressed in mills.

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

Heather Bracht
County Clerk

Rural Fire District #1

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	273,239	4.242	2,088
			0
			0
			0
			0
			0
TOTAL	273,239	4.242	2,088

2025 July 1 Valuation: 64,412,951

Valuation Factor: 64,412.951

Neighborhood Revitalization Subj to Rebate: 492,123

Neighborhood Revitalization factor: 492.123

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

The Sheridan Sentinel
PROOF OF PUBLICATION

STATE OF KANSAS, SHERIDAN COUNTY, SS:

RACHEL FARBER, being first duly sworn, says she is the Authorized Agent of THE SHERIDAN SENTINEL, which is a weekly newspaper, printed and of general circulation in said County of Sheridan, State of Kansas; and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication being on the 24th day of July, 2025
Publication Fee $ 51-

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me
this 24th day of July, 2025
Viktorija Briggs
(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2028

(Published in The Sheridan Sentinel July 24, 2025)

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State of Kansas
Special District
2026

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General	320,834	4.400	300,000	4.402	564,150	273,227	4.242
Non-Budgeted Funds							
Totals	320,834	4.400	300,000	4.402	564,150	273,227	4.242
					*Revenue Neutral Rate***		*4.242*
Less: Transfers	50,000		50,000		50,000		
Net Expenditures	270,834		250,000		514,150		
Total Tax Levied	275,168		275,159		xxxxxxxxxxxxxxxxx		
Assessed Valuation	62,533,906		62,075,801		64,412,951		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G[illegible]nds	0	0	0
[illegible]Bonds	0	0	0
[illegible]	0	0	0
Lease Pur. Princ.	19,912	0	0
Total.	19,912	0	0

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

Heather Bracht
County Clerk