**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 |
| | | | | | | |
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| | | | | | | |
| 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: Rural Fire District No. 6

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 6,132 | 8,064 | 4,617 |
| Ad Valorem Tax | 4,609 | 4,609 | xxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 330 | 360 |
| Recreational Vehicle Tax | | 5 | 5 |
| 16/20M Vehicle Tax | | 15 | 27 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | 2 | 2 |
| | | | |
| In Lieu of Taxes | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **4,609** | **4,961** | **394** |
| **Resources Available:** | **10,741** | **13,025** | **5,011** |
| Expenditures: | | | |
| Insurance | 1,966 | 3,700 | 3,700 |
| Fuel | 121 | 600 | 600 |
| Repairs | 65 | 1,000 | 1,000 |
| Supplies | | 200 | 200 |
| Budget | 125 | 125 | 125 |
| Equipment | 400 | 2,783 | 3,990 |
| Contractual Services | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| **Total Expenditures** | **2,677** | **8,408** | **9,615** |
| Unencumbered Cash Balance, Dec 31 | 8,064 | 4,617 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 9,615 |
| | | Tax Required | 4,604 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 4,604 |

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 | 4,609 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Total | 4,609 | 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 |
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| 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 | | |
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| 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 |
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*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