State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk County Rural Fire District No. 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	19-3601	5	217,375	150,791	4.908
Debt Service	10-113				
Totals		xxxxxxxxxx	217,375	150,791	4.908
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					30,735,043
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	4.908
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Emily Franks
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
efranks@jgppa.com

Attest: Sept 8th, 2025
County Clerk

Governing Body

Elk County Rural Fire District No. 1
Elk 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	153,448	8,186	118	2,265	268	100
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	153,448	8,186	118	2,265	268	100

County Treas Motor Vehicle Estimate 8,186

County Treas Recreational Vehicle Estimate 118

County Treas 16/20M Vehicle Estimate 2,265

County Treas Commercial Vehicle Tax Estimate 268

County Treas Watercraft Tax Estimate 100

MVT Factor 0.05335

RVT Factor 0.00077

16/20M Factor 0.01476

Comm Veh Factor 0.00175

Watercraft Factor 0.00065

2026

Elk County Rural Fire District No. 1
Elk 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.

Elk County Rural Fire District No. 1
Elk 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.

Elk County Rural Fire District No. 1
Elk 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	68,784	69,059	55,647
Receipts:			
Ad Valorem Tax	151,137	151,914	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,606	1,493	1,493
Motor Vehicle Tax	8,457	7,947	8,186
Recreational Vehicle Tax	111	101	118
16/20M Vehicle Tax	1,844	1,824	2,265
Commercial Vehicle Tax	259	197	268
Watercraft Tax	0	112	100
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	119	0	0
Docs misc. exceed 10% of Total Receipts			
Total Receipts	**163,533**	**163,588**	**12,430**
Resources Available:	**232,317**	**232,647**	**68,077**
Expenditures:			
Public Safety			
Personal Services	31,157	32,000	33,000
Contractual Services	58,166	60,000	60,000
Commodities	38,935	50,000	50,000
Cpaital Outlay	35,000	35,000	74,375
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**163,258**	**177,000**	**217,375**
Unencumbered Cash Balance Dec 31	69,059	55,647	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	178,475	230,469	217,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	217,375
		Tax Required	149,298
	Delinquent Comp Rate:	1.0%	1,493
		Amount of 2025 Ad Valorem Tax	150,791

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Elk County Rural Fire District No. 1
Elk County
will meet on September 8, 2025 at 1:00 PM at Elk 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 Elk 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	163,258	5.000	177,000	5.000	217,375	150,791	4.908
Debt Service							
Totals	163,258	5.000	177,000	5.000	217,375	150,791	4.908
						*Revenue Neutral Rate***	*4.908*
Less: Transfers	0		0		0		
Net Expenditures	163,258		177,000		217,375		
Total Tax Levied	153,448		153,448		xxxxxxxxxxxxxxx		
Assessed Valuation	30,687,631		30,156,531		30,725,225		

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*

Kerry E. Harrod

PUBLIC NOTICE

Published in the Prairie Star on Aug. 7, 2025

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Elk County

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Kerry E. Harrod

Area Schools Calendar of Events