2026

CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
Rural Fire District
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 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	1,645,000	1,196,259	6.494
Non-Budgeted Funds		6			
Totals		xxxxxxx	1,645,000	1,196,259	6.494
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Ford County	
RNR Hearing Notice				0	
Neighborhood Revitalization				0	
				0	
				0	
				Nov 1, 2025 Total Assessed Valuation	184,207,804

Revenue Neutral Rate	5.973
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company, LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Date Attested: 9-8, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Rural Fire District
Ford 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	1,100,167	59,433	700	6,030	3,458	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,100,167	59,433	700	6,030	3,458	0

County Treas Motor Vehicle Estimate 59,433

County Treas Recreational Vehicle Estimate 700

County Treas 16/20M Vehicle Estimate 6,030

County Treas Commercial Vehicle Tax Estimate 3,458

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05402

RVT Factor 0.00064

16/20M Factor 0.00548

Comm Veh Factor 0.00314

Watercraft Factor 0.00000

Rural Fire District
Ford 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	Fire Equipment	200,000	150,000	275,000	19-3612c
	Totals	200,000	150,000	275,000	
	Adjustments*				
	Adjusted Totals	200,000	150,000	275,000	

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

Rural Fire District
Ford 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**

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

Rural Fire District
Ford County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	283,508	385,665	231,894
Receipts:			
Ad Valorem Tax	1,093,372	1,100,167	xxxxxxxxxxxxxxxx
Delinquent Tax	20,167	9,889	5,000
Motor Vehicle Tax	62,643	55,146	59,433
Recreational Vehicle Tax	766	726	700
16/20M Vehicle Tax	-	5,792	6,030
Commercial Vehicle Tax	3,576	2,500	3,458
Watercraft Tax	-	-	-
In Lieu of Taxes	4,665	2,500	12,275
Vehicle Rental Excise Tax	-	-	-
Windfarm Allocation	162,229	149,159	153,407
Amounts from Clark County	-	-	-
Fire Management Assistance Grant	-	-	-
Cancelled Encumbrances	515	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,347,933**	**1,325,879**	**240,303**
Resources Available:	**1,631,441**	**1,711,544**	**472,197**
Expenditures:			
Personnel	776,531	862,150	900,000
Commodities	24,390	30,000	35,000
Contractual Services	28,860	37,500	35,000
Capital Outlay	215,995	400,000	400,000
Transfer to Fire Equipment	200,000	150,000	275,000
Cash Forward (2026 column)	-	-	-
Miscellaneous	-	-	-
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,245,776**	**1,479,650**	**1,645,000**
Unencumbered Cash Balance Dec 31	385,665	231,894	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,449,052	1,479,650	1,645,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,645,000
		Tax Required	1,172,803
	Delinquent Comp Rate:	2.0%	23,456
		Amount of 2025 Ad Valorem Tax	1,196,259

CPA Summary
No assurance is provided.

Rural Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	699,371	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		699,371
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of equipment	-									
Transfer in	200,000									
Total Receipts	200,000	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	200,000
Resources Available:	899,371	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	899,371
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	124,413									
Total Expenditures	124,413	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	124,413
Cash Balance Dec 31	774,958	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	774,958
										774,958

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rural Fire District
Ford County
will meet on September 8, 2025 at 3:00 PM at Ford County Government Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Ford County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Ford County (home county)

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	1,245,776	6.992	1,479,650	6.997	1,645,000	1,196,259	6.494
Non-Budgeted Funds	124,413						
Totals	1,370,189	6.992	1,479,650	6.997	1,645,000	1,196,259	6.494
						*Revenue Neutral Rate***	*5.973*
Less: Transfers	200,000		150,000		275,000		
Net Expenditures	1,170,189		1,329,650		1,370,000		
Total Tax Levied	1,121,288		1,100,167		xxxxxxxxxxxxx		
Assessed Valuation:	160,372,560		157,243,870		184,196,498		

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*

Debbie Cox
County Clerk

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Debbie Cox
County Clerk

County Clerk's Budget Information for 2026 Budget Year
Ford County values
FIRE DISTRICT

1. Estimated Assesed Valuation as of TUESDAY, JUNE 17, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	86,383,586	355,779	0	1,553,682
State Assessed	83,622,211	7,255		
Severed Minerals	0			
Personal Property	8,078,548			
Oil & Gas	6,112,153			
Total Value	184,196,498	363,034		

2. Personal Property: 14,190,701
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 5.973

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
133	GENERAL FIRE DISTRICT	6.997	5.973
	Total Levied	6.997	

4. Final Assessed Valuation from the November 2024 abstract: 157,243,870

5. 2024 Personal Property: 15,861,314
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: 1.007723

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: _____ Provided by: _____
Ford County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Ford Co Fire Dist **HEREBY NOTIFIES THE Ford COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 7.000

Our proposed ad valorem tax (dollar amount) is 1,289,375

The date of our hearing is: Sep. 8th 2025

The time of our hearing is: 3:00 pm

The location of our hearing is: Commission Chambers 100 Gunsmoke DC KS LS & V I

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

NOTICE TO ALL TAXING SUBDIVISION: S Sub for HB 2125

Requires county clerk to use the previous year's budget information and amount of property tax to be levied for any taxing subdivision that does not file its budget information by 5:00 p.m. on October 1st.

WITNESS my hand and official seal on 7-18, 2025.

(Seal)

Clerk or Officer of Governing Body

July 20th is a Sunday this year. THIS STILL HAS TO BE BACK TO ME BY JULY 20TH. At 5:00 p.m.

I will hold you at the RNR if I do not receive it by then.

My email is, dcox@fordcounty.net

Thank you

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 2025-01

A RESOLUTION OF FORD COUNTY FIRE DISTRICT OF FORD COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2026;

WHEREAS, the Ford County Board of Ford County Fire District is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Ford County Clerk provided notice of the hearing on the Revenue Neutral Rate on September 8, 2025; and

WHEREAS, the Revenue Neutral Rate for tax year 2026 for Ford County Fire District was calculated as 5.973 mills by the County Clerk; and

WHEREAS, the budget proposed by the Ford County Board of the Ford County Fire District for tax year 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Ford County Board of Ford County Fire District held a hearing on September 8, 2025 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Ford County Board of Ford County Fire District having heard testimony, have determined that it is in the best interests of Ford County Fire District to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE FORD COUNTY BOARD OF FORD COUNTY FIRE DISTRICT:

Ford County Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.973 mills for Tax Year 2026.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Ford County Board of Ford County Fire District.

ADOPTED this 8th day of September 2025.

Chris Boys, Chairman

Shawn Tasset, Commissioner

Gary Thomas, Commissioner

Attested:

Debbie Cox, County Clerk

SEAL Ford County Kansas JAN 21 2010

Roll Call Vote

A Roll Call Vote of Ford County Fire District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on _September 8, 2025__
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Chairman Chris Boys	X		
Shawn Tasset	X		
Gary Thomas	X		
TOTAL	3		

Certified:
Debbie Lx

Published in
Dodge City Daily Globe
Aug 26, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Ford County
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Debbie Cox
County Clerk

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