State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Rolling Prairie Extension District #8
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	2-625	5	489,052	✓164,594	2.065
Debt Service	10-113				
Totals		xxxxxxx	489,052	164,594	2.065
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Elk County	37,036,632
RNR Hearing Notice				Chautauqua	42,687,737
Neighborhood Revitalization				0	
				0	
				0	
				Nov 1, 2025 Total Assessed Valuation	79,724,369

Revenue Neutral Rate	2.067
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Sept. 2, 2025

County Clerk

Governing Body

CPA Summary

Rolling Prairie Extension District #8
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	165,053	13,622	218	1,649	611	116
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	165,053	13,622	218	1,649	611	116

County Treas Motor Vehicle Estimate 13,622

County Treas Recreational Vehicle Estimate 218

County Treas 16/20M Vehicle Estimate 1,649

County Treas Commercial Vehicle Tax Estimate 611

County Treas Watercraft Tax Estimate 116

MVT Factor 0.08253

RVT Factor 0.00132

16/20M Factor 0.00999

Comm Veh Factor 0.00370

Watercraft Factor 0.00070

2026

Rolling Prairie Extension District #8
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
	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.

Rolling Prairie Extension District #8
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:										
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**

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

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	297,078	325,040	205,033
Receipts:			
Ad Valorem Tax	180,024	165,053	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		12,870	13,622
Recreational Vehicle Tax		211	218
16/20M Vehicle Tax		1,438	1,649
Commercial Vehicle Tax		515	611
Watercraft Tax		126	116
Kansas State University	78,260	77,480	81,120
Non-Appropriated Funds	11,467	10,000	22,000
Other Receipts	1,572	1,800	3,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**271,324**	**269,493**	**122,335**
Resources Available:	**568,401**	**594,533**	**327,368**
Expenditures:			
Printing, Audit, Bond, Liability Insurance	253	2,000	2,000
Telephone	6,190	7,000	7,000
Rent, Heat, Light	3,727	5,000	5,000
Supplies, Stationary, Postage	5,867	7,000	7,000
Equipment, Auto Exchange	4,753	8,000	8,000
Education Program Support	6,332	12,000	12,000
Travel	8,955	12,000	12,000
Subsistence	251	2,500	2,500
Salaries	171,449	210,000	270,000
Employers Contribution	25,213	55,000	55,000
Non Appropriated Funds	10,370	10,000	22,000
Equipment Replacement Plan/Capital Outl	0	59,000	64,000
Obligated Non-Appropriated Funds	0	0	10,552
Educational Services (Reimburse)	0	0	12,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**243,361**	**389,500**	**489,052**
Unencumbered Cash Balance Dec 31	325,040	205,033	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	433,500	433,500	489,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	489,052
		Tax Required	161,684
	Delinquent Comp Rate:	1.8%	2,910
		Amount of 2025 Ad Valorem Tax	164,594

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Rolling Prairie Extension District #8
Elk County
will meet on August 27, 2025 at 7:00 pm at Howard Extension Office 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.
Detailed budget information is avaiable at Howard or Sedan Extension Offices and will be available at this hearing.

SUPPORTING COUNTIES
Elk County (home county) Chautauqua

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	243,361	2.135	389,500	2.135	489,052	164,594	2.060
Debt Service							
Totals	243,361	2.135	389,500	2.135	489,052	164,594	2.060
						*Revenue Neutral Rate***	*2.067*
Less: Transfers	0		0		0		
Net Expenditures	243,361		389,500		489,052		
Total Tax Levied	0		165,053		xxxxxxxxxxxxxxx		
Assessed Valuation:	0		77,338,251		79,890,204		

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*

Sonny Williams

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 July 24, 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 24th day of July, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2028

PUBLIC NOTICE

Published in the Prairie Star on July 24, 2025.

2025

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Elk County

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Elk County Chase county Chautauqua

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Assessed Valuation	0		77,338,261		79,890,204		

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

Sammy Williams
Chairman

Page No. [redacted]