CERTIFICATE

2026

To the Clerk of Wichita 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 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	30,000	25,220	.667
Totals		xxxxxxxxx	30,000	25,220	.667
Budget Hearing Notice		6			
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

37,784,491

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.669
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: November 7, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Rural Fire District
Wichita 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	25,245	1,109	13	317	61	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	25,245	1,109	13	317	61	7

County Treas Motor Vehicle Estimate 1,109

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 317

County Treas Commercial Vehicle Tax Estimate 61

County Treas Watercraft Tax Estimate 7

MVT Factor 0.04393

RVT Factor 0.00051

16/20M Factor 0.01256

Comm Veh Facto 0.00242

Watercraft Facto: 0.00028

Rural Fire District
Wichita 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 fu

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.

Rural Fire District 2026
Wichita County
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	2,609	5,614	2,900
Receipts:			
Ad Valorem Tax	30,624	24,993	xxxxxxxxxxxxxxx
Delinquent Tax	53		
Motor Vehicle Tax	1,313	1,192	1,109
Recreational Vehicle Tax	16	20	13
16/20M Vehicle Tax	235	251	317
Commercial Vehicle Tax		68	61
Watercraft Tax		8	7
In Lieu of Taxes	1,551	1,322	1,375
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-787	-568	-507
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**33,005**	**27,286**	**2,375**
Resources Available:	**35,614**	**32,900**	**5,275**
Expenditures:			
Appropriations	30,000	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**30,000**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	5,614	2,900	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	30,000	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	24,725
	Delinquent Comp Rate:	2.0%	495
		Amount of 2025 Ad Valorem Tax	25,220

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

Rural Fire District

Wichita County

will meet on August 18, 2025 at 8:30 AM at Wichita County Courthouse, Leoti, KS 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 Wichita County Courthouse, Leoti, KS 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 202		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	30,000	0.710	30,000	0.611	30,000	25,220	0.668
Totals	30,000	0.710	30,000	0.611	30,000	25,220	0.668
						*Revenue Neutral Rate***	*0.669*
Less: Transfers	0		0		0		
Net Expenditures	30,000		30,000		30,000		
Total Tax Levied	30,768		25,245		xxxxxxxxxxxxxxx		
Assessed Valuation	43,322,032		41,322,516		37,729,742		

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*

Lanna Kreutzer

County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	25,187	0.668	507
Debt Service			0
			0
			0
			0
			0
TOTAL	25,187	0.668	507

2025 July 1 Valuation: 37,729,742

Valuation Factor: 37,729.742

Neighborhood Revitalization Subj to Rebate: 759,690

Neighborhood Revitalization factor: 759.69

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Rural Fire, **HEREBY NOTIFIES THE WICHITA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in Leoti, Kansas.

X 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.

WITNESS my hand and official seal on July 14, 2025.

(Seal)

Clerk or Officer of Governing Body

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.

[First Published in *The Wichita County Native Sun* on Wednesday, July 30, 2025.]

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Total	0	0	0

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

Lanna Kreutzer
County Clerk

08 WCC Rural Fire

Affidavit of Publication

State of Kansas
County of Wichita, ss:

Rob Taylor, of lawful age, being duly sworn upon oath states that he is the editor of ***THE WICHITA COUNTY NATIVE SUN***, formerly known as *The Leoti Standard*.

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in WICHITA County, Kansas, and is NOT a trade, religious, or fraternal publication and has been printed and published in WICHITA County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on July 30, 2025.

2nd Publication was made on August 6, 2025.

Publication Fee	$312.00
Affidavit, Notary's Fees	$0.00
Additional Copies (0 @ $5.00)	$0.00
Total Publication Fee	$312.00

(Signed)

Witness my hand this 29 day of August 2025.

Notary Public - State of Kansas
Melodie Breitkreutz
My Commission Expires 2/13/2025

(Notary Public)

[First Published in *The Wichita County Native Sun* on Wednesday, July 30, 2025.]

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Lanna Kreutzer
County Clerk