State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Trego 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	Amount of 2025 Ad Valorem Tax	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	19-3601	5	238,900	196,423	3.254
Debt Service	10-113	6			
Rural Fire Special Equipment		7	290,000		
		7			
Totals		xxxxxxxxx	528,900	196,423	3.254
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

60,360,395
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.596
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Don E Tilton, CPA

Address:
PO Box 412
Quinter, KS 67752
Email:
dtilton@mmcpas.net

Attest: Oct 3, 2025

Rori Augustine
County Clerk

Governing Body

CPA Summary

Rural Fire District
Trego 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	217,208	6,874	220	1,481	790	284
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	217,208	6,874	220	1,481	790	284

County Treas Motor Vehicle Estimate 6,874

County Treas Recreational Vehicle Estimate 220

County Treas 16/20M Vehicle Estimate 1,481

County Treas Commercial Vehicle Tax Estimate 790

County Treas Watercraft Tax Estimate 284

MVT Factor 0.03165

RVT Factor 0.00101

16/20M Factor 0.00682

Comm Veh Facto 0.00364

Watercraft Facto 0.00131

2026

Rural Fire District
Trego 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
Rural Fire General	Rural Fire Sp Equipmen	32,000	32,000	42,000	19-3623€
	Totals	32,000	32,000	42,000	
	Adjustments*				
	Adjusted Totals	32,000	32,000	42,000	

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

Rural Fire District
Trego 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**	**0**

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

Rural Fire District
Trego 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	12,320	35,490	36,679
Receipts:			
Ad Valorem Tax	198,582	217,208	xxxxxxxxxxxxxxxx
Delinquent Tax	1,577	0	
Motor Vehicle Tax	4,050	6,173	6,874
Recreational Vehicle Tax	138	212	220
16/20M Vehicle Tax	1,151	944	1,481
Commercial Vehicle Tax	501	767	790
Watercraft Tax	178	285	284
In Lieu of Taxes			
Wind Energy Donation	2,512	1,500	
Capital Credits	93		
Insurance Claims	0		
Reimbursements	92		
Donations	500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**209,374**	**227,089**	**9,649**
Resources Available:	**221,694**	**262,579**	**46,328**
Expenditures:			
Salaries	27,635		
Rural Fire Chief		4,800	4,800
Asst Rural Fire Chief		2,400	2,400
Rural Frire Secretary		2,400	2,400
Firemen		25,885	25,885
Social Security	2,116	2,715	2,715
Worker's Compensation	1,035	1,200	1,200
KPERS	85	600	600
Utilities	8,915	10,000	10,000
Liability Insurance	15,750	16,000	20,000
Communications	2,940	10,000	10,000
Mileage, Meals, Lodging	1,304	1,000	1,000
Rentals	216	500	500
Advertising & Printing	68	100	100
Office Supplies	517	1,500	1,500
Training	0	1,500	1,500
Dues, Memberships	0	300	300
Building Maintenance	1,842	5,000	3,000
Equipment Maintenance	41,421	20,000	20,000
Vehicle Repair, Tires & Tubes	1,803	15,000	15,000
Fuel & Oil	6,950	20,000	20,000
Small Equipment, Tools & Supplies	18,190	15,000	15,000
Capital Outlay	0	20,000	20,000
Replacement Items - Bunker Gear	19,512	15,000	15,000
Contractual Services	600		1,000
Transfer-Rural Fire Special Equip	32,000	32,000	42,000
Insurance Claim Expense			
Cash Reserve (2026 column)			
Miscellaneous	3,305	3,000	3,000
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**186,204**	**225,900**	**238,900**
Unencumbered Cash Balance Dec 31	35,490	36,679	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	219,260	225,900	238,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	238,900
		Tax Required	192,572
	Delinquent Comp Rate:	2.0%	3,851
		Amount of 2025 Ad Valorem Tax	196,423

CPA Summary

Rural Fire District 2026
Trego County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,662	11,678	11,678
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**16**	**0**	**0**
Resources Available:	**11,678**	**11,678**	**11,678**
Expenditures:			
Bond Payment - Principal	0	0	0
Bond Payment - Interest	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	11,678	11,678	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rural Fire Special Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	231,525	263,525	249,000
Receipts:			
Transfer from Rural Fire General Fund	32,000	32,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**32,000**	**32,000**	**42,000**
Resources Available:	**263,525**	**295,525**	**291,000**
Expenditures:			
Capital Outlay	0	46,525	290,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**46,525**	**290,000**
Unencumbered Cash Balance Dec 31	263,525	249,000	1,000
2024/2025/2026 Budget Authority Amount	349,515	46,525	290,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Rural Fire District

Trego County

:et on August 19, 2025 at 5:15 pm at Trego County Commission Chambers; 216 N Main St; WaKeeney, KS for the purpose of hear answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

iled budget information is available at Trego County Clerk's Office; 216 N Main St, WaKeeney, 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	186,204	3.343	225,900	3.646	238,900	196,423	3.253
Debt Service							
Rural Fire Special Equipı			46,525		290,000		
Totals	186,204	3.343	272,425	3.646	528,900	196,423	3.253
						*Revenue Neutral Rate***	*3.596*
Less: Transfers	32,000		32,000		42,000		
Net Expenditures	154,204		240,425		486,900		
Total Tax Levied	201,353		217,208		xxxxxxxxxxxxxxx		
Assessed Valuation	60,240,199		59,571,454		60,377,377		

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*

Lori Augustine
Trego County Clerk

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 7 day of August, 20 25, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 8th day of August, 20 25.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-2-27

[signature]
Notary Public's Signature

Publication Fee $ 71.25
Affidavit, Notary's Fee $ 1.00
Additional copies ___ @___ $ _____
Total Publication Fee $ 72.25

(First published in the Western Kansas World August 7, 2025)

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Rural Fire District
Trego County
set on August 19, 2025 at 5:15 pm at Trego County Commission Chambers; 216 N Main St; WaKeeney, 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.
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BUDGET SUMMARY

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	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	186,204	3.343	225,900	3.646	238,900	196,423	3.253
Debt Service							
Rural Fire Special Equip			46,525		290,000		
Totals	186,204	3.343	272,425	3.646	528,900	196,423	3.253
						*Revenue Neutral Rate***	3.596
Less: Transfers	32,000		32,000		42,000		
Net Expenditures	154,204		240,425		486,900		
Total Tax Levied	201,353		217,208		xxxxxxxxxxxxxxxxx		
Assessed Valuation	60,240,199		59,571,454		60,377,377		

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*

Lori Augustine
Trego County Clerk