



Fire Dist #1  
Miami 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	1,183,789	98,304	3,062	3,290	6,678	653
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>1,183,789</b>	<b>98,304</b>	<b>3,062</b>	<b>3,290</b>	<b>6,678</b>	<b>653</b>

County Treas Motor Vehicle Estimate 98,304

County Treas Recreational Vehicle Estimate 3,062

County Treas 16/20M Vehicle Estimate 3,290

County Treas Commercial Vehicle Tax Estimate 6,678

County Treas Watercraft Tax Estimate 653

MVT Factor 0.08304

RVT Factor 0.00259

16/20M Factor 0.00278

Comm Veh Facto 0.00564

Watercraft Factor 0.00055









Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.0%			
Amount of 2025 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.0%			
Amount of 2025 Ad Valorem Tax			

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Equipment Fund</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	913,497	700,832	766,212
Receipts:			
Transfer In	347,000	579,130	491,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>347,000</b>	<b>579,130</b>	<b>491,000</b>
<b>Resources Available:</b>	<b>1,260,497</b>	<b>1,279,962</b>	<b>1,257,212</b>
Expenditures:			
Capital Purchases	559,665	513,750	1,257,212
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>559,665</b>	<b>513,750</b>	<b>1,257,212</b>
Unencumbered Cash Balance Dec 31	700,832	766,212	0
2024/2025/2026 Budget Authority Amount	808,182	1,028,065	1,257,212

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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

**CPA Summary**



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas  
2026 Special District

The governing body of

**Fire Dist #1**

Miami County

will meet on August 27th at 1:00 PM at 201 South Pearl St, Paola Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at Miami County Clerk 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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	1,299,605	3.498	1,411,560	3.337	1,391,590	1,247,723	3.337	
Debt Service								
Equipment Fund	559,665		513,750		1,257,212			
Totals	1,859,270	3.498	1,925,310	3.337	2,648,802	1,247,723	3.337	
<i>Revenue Neutral Rate**</i>								3.166
Less: Transfers	0		0		0			
Net Expenditures	1,859,270		1,925,310		2,648,802			
Total Tax Levied	1,183,620		1,183,789		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	338,409,429		354,705,640		373,878,114			

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

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Laura Epp  
County Clerk

Page No.

**A RESOLUTION OF THE MIAMI COUNTY, KANSAS RURAL FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Miami County, Kansas Rural Fire District #1 was calculated as 3.166 mills by the Miami County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Miami County, Kansas Rural Fire District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 27th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Miami County, Kansas Rural Fire District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

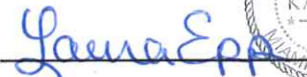
**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MIAMI COUNTY KANSAS RURAL FIRE DISTRICT #1:**

The Miami County, Kansas Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.166 mills.

**A RESOLUTION OF THE MIAMI COUNTY, KANSAS RURAL FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**ADOPTED** this 27th day of August 2025 and **SIGNED** by the Governing Body.

ATTEST:

  
LAURA EPP, County Clerk



  
JENE VICKREY, Commissioner

  
PAUL SCRUGGS, Commissioner

  
GEORGE PRETZ, Chairman

  
TYLER VAUGHAN, Chairman Pro-Tem

  
KEITH DIEDIKER, Commissioner



## Roll Call Vote

A Roll Call Vote for Miami County, Kansas Rural Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 27th, 2025

Resolution No. R25-08-028

Governing Body Member	Yes	No	No Vote
Jene Vickrey	✓		
Paul Scruggs	✓		
George Pretz	✓		
Tyler Vaughan	✓		
Keith Diediker	✓		
<b>TOTAL</b>			

Certified:

Laura Epp

