State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Rural Fire Protection District #1

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	0	5	68,704	63,741	4.305
Debt Service	10-113				
Totals		xxxxxxxxx	68,704	63,741	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

14807089
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.302
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Rural Fire Protection District #1
Smith 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	63,745	3,364	102	239	213	64
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	63,745	3,364	102	239	213	64

County Treas Motor Vehicle Estimate 3,364

County Treas Recreational Vehicle Estimate 102

County Treas 16/20M Vehicle Estimate 239

County Treas Commercial Vehicle Tax Estimate 213

County Treas Watercraft Tax Estimate 64

MVT Factor 0.05278

RVT Factor 0.00160

16/20M Factor 0.00375

Comm Veh Facto 0.00335

Watercraft Facto 0.00100

2026

Rural Fire Protection District #1
Smith 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.

Rural Fire Protection District #1
Smith 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 Protection District #1
Smith County

2026 State of Kansas
Special District

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	4,236	1,716	981
Receipts:			
Ad Valorem Tax	63,279	63,745	xxxxxxxxxxxxxxxx
Delinquent Tax	186		
Motor Vehicle Tax	2,111	2,887	3,364
Recreational Vehicle Tax	67	108	102
16/20M Vehicle Tax	338	273	239
Commercial Vehicle Tax	141	203	213
Watercraft Tax		49	64
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	6		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**66,127**	**67,265**	**3,982**
Resources Available:	**70,363**	**68,981**	**4,963**
Expenditures:			
Commodities	41,917	40,000	40,000
Contractual Services	2,750	4,000	5,500
Captial Outlay	5,000	5,000	4,204
Operations	9,020	9,000	9,000
Insurance	9,960	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**68,647**	**68,000**	**68,704**
Unencumbered Cash Balance Dec 31	1,716	981	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	66,354	69,588	68,704
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	68,704
		Tax Required	63,741
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	63,741

CPA Summary Capital Purchases were made in year following the reimbursement made. The advance was made in 2023 of $3500 for purchase of equipment. Equipment then purchased in 2024 for $3500 leaving total expenditures for 2024 $2293 over the Budget Authority Amount. Cash Balance was still sufficient.

State of Kansas
Special District 2026

NOTICE OF BUDGET HEARING

The governing body of

Rural Fire Protection District #1

Smith County

will meet on September 16, 2025 at 6:45 at Kensington Firehouse 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 Smith County Clerk's 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.

	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	68,647	3.991	68,000	4.176	68,704	63,741	4.302
Totals	68,647	3.991	68,000	4.176	68,704	63,741	4.302
						*Revenue Neutral Rate***	*4.302*
Less: Transfers	0		0		0		
Net Expenditures	68,647		68,000		68,704		
Total Tax Levied	63,745		63,745		xxxxxxxxxxxxxxx		
Assessed Valuation	15,971,979		15,262,504		14,815,154		

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*

Martin Seeman
Treasurer

State of Kansas
Spec2510 Form

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Smith County

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Martin Seeman
Treasurer

(Published in the Smith County Pioneer Thursday, August 14, 2025.)