State of Kansas
County

CERTIFICATE

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

Phillips County

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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2026		NA			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	2,686,415	1,865,098	21.703
Road & Bridge	68-5,101	8	3,134,004	2,817,164	32.781
Landfill	65-204	9	980,210	347,471	5,379
EMS- Ambulance	65-6113	10	838,919	462,301	4.043
County Health	65-204	11	768,400	436,757	5.082
Noxious Weed	2-1318	12	231,520	128,399	1.494
Appraisers Cost	19-436	13	144,075	129,096	1.502
Election	25-2206	14	113,500	93,709	1.090
Employee Benefits	12-16,102	15	2,541,950	2,847,000	33.128
Conservation	2-1907b	16	35,000	35,657	0.415
County Fair	2-132	17	28,000	28,337	0.330
Historical Society	19-2647	18	15,850	16,027	0.186
Hospital Board	19-4606	19	449,708	513,512	5.975 5.944
Economic Development	19-4102	20	528,132		
Mental Health	19-4004	21	39,756	40,367	0.470
Mental Retardation	19-4004	22	52,560	53,100	0.618
Asst Living Debt Service	19-120	23	257,213	256,799	2.988
Noxious Weed Cap. Out.		24	70,317		
County 911		25	102,000		
Sp Alcohol Program		25	25,965		
Tourism & Promotion		26	100,000		
Local Emergency Planning Com.		26	5,100		
Non-Budgeted Funds-A		27			
Non-Budgeted Funds-B		28			
Non-Budgeted Funds-C		29			
Non-Budgeted Funds-D		30			
Non-Budgeted Funds-E		31			
Non-Budgeted Funds-F		32			
Non-Budgeted Funds-G		33			
Totals		xxxxx	13,148,594	10,070,794	117.184
Budget Publication		51			
					County Clerk's Use Only
Is a Revenue Neutral Rate Resolution required?				NO	85,938,965
			Revenue Neutral Rate	117.650	Nov 1, 2025 Total Assessed Valuation

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E. Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: September 22nd 2025
County Clerk

Douglas S Gillinger
Brenda L Chance
Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

CERTIFICATE

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

Phillips County

certify that: (1) the hearing mentioned in the attached publication was held;

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(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Other County			2026 Proposed Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Fire District No. 2	19-3610	34	74,633	68,184		
Fire District No. 3A	19-3610	35	27,114	25,226		
Freedom Township	79-1962	36	2,680	1,339		
Glenwood Township	79-1962	37	1,961	1,823		
Granite Township - General	79-1962	38	2,956	2,782		
Logan Township	79-1962	39	5,342	1,342		
Long Island Township	79-1962	40	3,134	2,799		
Mound Township	79-1962	41	2,059	1,874		
Phillipsburg Township	79-1962	42	1,085	986		
Plum Township	79-1962	43	1,627	543		
Prairie View Township	79-1962	44	324	0		
Rushville Township	79-1962	45	844	789		
Solomon Township	79-1962	46	4,025	3,641		
Sumner Township	79-1962	47	916	614		
Towanda Township	79-1962	48	1,502	1,458		
Valley Township	79-1962	49	2,052	1,997		
Walnut Township	79-1962	50	4,511	4,447		
TOTALS		xxxxxx	136,764	119,843		

Phillips County
2026

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2025	Budget Tax Levy Amount for 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,836,876	116,398	2,986	26,587	9,487	1,404
Road & Bridge	2,993,035	189,660	4,863	43,319	15,464	2,285
Landfill	332,656	21,079	540	4,815	1,719	254
EMS- Ambulance	546,119	34,606	887	7,904	2,822	417
County Health	503,252	31,890	818	7,284	2,600	384
Noxious Weed	131,188	8,313	213	1,899	678	100
Appraisers Cost	145,819	9,240	237	2,110	753	111
Election	92,240	5,845	150	1,335	477	70
Employee Benefits	2,514,355	159,327	4,085	36,391	12,991	1,920
Conservation	39,016	2,472	63	565	202	30
County Fair	30,768	1,950	50	445	159	23
Historical Society	17,427	1,104	28	252	90	13
Hospital Board	524,664	33,246	852	7,594	2,711	401
Economic Development						
Mental Health	42,107	2,668	68	609	218	32
Mental Retardation	57,697	3,656	94	835	298	44
Asst Living Debt Service	262,376	16,626	426	3,797	1,356	200
TOTAL	10,069,595	638,080	16,360	145,741	52,025	7,688

County Treas Motor Vehicle Estimate 638,080
County Treasurers Recreational Vehicle Estimate 16,360
County Treasurers 16/20M Vehicle Estimate 145,741
County Treasurers Commercial Vehicle Tax Estimate 52,025
County Treasures Watercraft Tax Estimate 7,688

Motor Vehicle Factor 0.06337
Recreational Vehicle Factor 0.00162
16/20M Vehicle Factor 0.01447
Commercial Vehicle Factor 0.00517
Watercraft Factor 0.00076

Phillips County
2026

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
General	Equipment Res.	22,066	0	34,450	19-119
General	LEPC	0	0	0	19-212
General	Health	0	0	0	19-2925
General	EMS-Ambulance	0	0	0	19-120
General	Multi Year Cap. Imp.	72,295	0	0	19-120
Special Vehicle	General	3,493	0	0	8-145
Road & Bridge	Sp Mach & Eq	0	0	0	68-141g
Road & Bridge	Sp Road Impr.	326,852	0	0	68-590
Sp Mach & Eq	Road & Bridge	0	0	0	68-141g
Sp Road Impr.	Road & Bridge	0	0	0	68-590
Landfill	Landfill Equip	0	0	0	19-119
Noxious Weed	Nox. Wd C. O.	14,229	0	0	2-1318
General	Noxious Weed	0	0	0	19-2106a
Appraisers Cost	Equipment Res.	23,443	0	0	19-119
Election	Equipment Res.	0	0	0	19-119
Employee Benefits	Health Ins. Res.	1,692,943	1,576,903	1,655,750	12-2615
Economic Development	PCED SPF Reserve	237,666	0	0	19-4103
PCED SPF Reserve	Economic Development	0	0	0	19-4103
Economic Development	PCED E Community	0	0	0	19-4103
Ambulance Equipment	EMS-Ambulance	0	0	0	12-110d
EMS-Ambulance	Ambulance Equip	0	0	63,000	12-110d
Equipment Res.	General	0	0	0	19-119
MY Capital Improvements	General	0	40,000	0	19-120
Special Vehicle	Equipment Res.	0	0	0	19-119
	Total	2,392,987	1,616,903	1,753,200	
	Adjustments*		40,000	0	
	Adjusted Totals	2,392,987	1,576,903	1,753,200	

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

State of Kansas
County

Phillips County
2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning 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. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
County

Phillips County
2026

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
ASSISTED LIVING	11/12/2020	120	1.80	2,175,000	1,320,000	248,987	249,713
PROPERTY & EQUIPMENT	6/13/2016	132	1.50	340,000	61,499	31,675	31,675
RAM PICKUP	7/30/2020	60	1.44	40,000	8,210	8,349	0
JD GRADER	3/22/2021	60	2.05	313,316	128,645	66,387	66,387
BELLY DUMP TRAILER	3/22/2021	60	1.48	68,200	27,761	14,223	14,223
CAT TRACK LOADER	6/7/2021	60	1.50	232,523	94,212	48,619	47,711
JD GRADER	10/4/2021	60	1.23	117,000	46,679	24,269	23,267
JD GRADER	2/7/2022	60	1.74	99,500	60,744	20,944	20,944
EMS PROPERTY	2/18/2022	120	3.75	180,000	142,613	21,887	21,886
CAT WHEEL LOADER	3/21/2022	60	2.30	290,500	177,343	62,173	62,173
JD MOTOR GRADER	8/1/2022	60	3.47	328,828	198,403	72,773	72,773
TRASH TRUCK	7/10/2023	54	5.24	80,000	64,135	18,197	18,197
FIN T90T	5/15/2023	60	4.93	62,750	50,477	14,468	14,468
FORD AMBULANCE	5/13/2024	60	4.89	245,000	142,101	56,420	56,420
816F CAT CINOACTIR	4/1/2024	60	5.25	399,278	399,278	92,866	92,866
JD MOTOR GRADER	3/11/2024	60	4.95	261,000	261,000	60,204	60,204
2 KW DUMP TRUCKS	5/20/2024	60	5.75	669,264	669,264	157,810	157,810
3 MACK TRUCKS	4/1/2024		4.97	245,717	163,812	56,710	56,710
				Totals	**4,016,176**	**1,076,961**	**1,067,427**

Phillips County
2026

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	108,661	472,454	421,560
Receipts:			
Ad Valorem Tax	1,709,112	1,539,815	xxxxxxxxxxxxxxx
Delinquent Tax	19,800		0
Motor Vehicle Tax	140,505	134,804	116,398
Recreational Vehicle Tax	3,717	3,797	2,986
16/20M Vehicle Tax	23,120	32,186	26,587
Commercial Vehicle Tax	54,942	11,368	9,487
Watercraft Tax	1,296	1,489	1,404
LAVTR		0	0
Gross Earnings (Intangible) Tax	46,759	22,585	30,075
In Lieu (IRB's)	38,220	35,950	35,950
Mineral Production Tax	0	0	0
Antiques Tax	4,555	4,250	4,250
Mortgage Registration Fees	0	0	0
County Officer Fees	54,320	47,500	47,500
Prisoner Care	0	0	0
CMB Fees			
Filing Fees			
Other Fees	8,723	8,500	8,500
City Law Enforce Contracts	384,020	396,000	407,880
Grants	14,000		
Copies	512	500	500
Emergency Management Fees	12,000	12,000	12,000
Interest on Tax Collections	39,655	30,000	30,000
Reimbursed Expenses	19,356	0	0
Transfer from Sp Vehicle	3,493	0	0
Transfer from BCBS/FCMI			
Transfer from Multi-Year Capital Imp.	0	40,000	0
Interest on Idle Funds	60,807	55,000	55,000
District Coroner	196		
Miscellaneous	19,397	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,658,505**	**2,375,744**	**788,517**
Resources Available:	**2,767,166**	**2,848,198**	**1,210,077**

Phillips County
2026
FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,767,166	2,848,198	1,210,077
Expenditures:			
County Commissioners	85,971	92,000	92,000
County Clerk	142,123	158,856	167,400
County Treasurer	169,976	163,750	175,950
Register of Deeds	66,305	72,000	79,750
County Sheriff	1,053,629	1,078,300	1,195,700
County Counselor	40,786	40,122	40,400
County Attorney	90,537	98,535	100,920
Emergency Preparedness	65,441	75,300	79,550
Unified Court-General Operating	36,263	40,000	40,000
Unified Court-Attorney	79,185	95,000	95,000
Unified Court-CASA		3,000	3,000
Juvenile Detention		1,000	1,000
Courthouse General	277,374	400,000	400,000
Data Processing	11,376	70,000	138,520
GIS Mapping	15,058	10,000	12,000
Coroner	9,502	6,000	8,000
Area Agency on Aging	5,500	5,500	5,500
Phillipsburg Senior Citizens Center	4,500	4,500	4,500
Senior Companion Program	12,825	4,275	4,275
OPTIONS	3,000	1,500	1,500
Child Advocacy Center	17,000	7,000	7,000
Transfer to Local Emerg. Planning Comm.	0	0	0
Grant	14,000		
Transfer to EMS-Ambulance			
Transfer to Multi-Year Cap. Imp	72,295	0	0
Transfer to County Health			
Transfer to Noxious Weed			
Transfer to Equipment Reserve	22,066		34,450
Subtotal	2,294,712	2,426,638	2,686,415
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,294,712**	**2,426,638**	**2,686,415**
Unencumbered Cash Balance Dec 31	472,454	421,560	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,474,867	2,465,488	2,686,415
		Non-Appropriated Balance	113,280
		Total Expenditure/Non-Appr Balance	2,799,695
		Tax Required	1,589,618
	Delinquent Comp Rate:	1.0%	15,896
	Neighborhood Revitalization	16.330%	259,585
		Amount of 2025 Ad Valorem Tax	1,865,098

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,237	97,363	183,889
Receipts:			
Ad Valorem Tax	2,446,201	2,508,999	xxxxxxxxxxxxxxxxx
Delinquent Tax	28,659	27,100	27,100
Motor Vehicle Tax	206,036	192,944	189,660
Recreational Vehicle Tax	5,452	5,433	4,863
16/20M Vehicle Tax	35,567	46,070	43,319
Commercial Vehicle Tax	13,561	16,269	15,464
Watercraft Tax	1,884	2,130	2,285
Lease Purchase Proceeds	669,264		
Intangibles Tax			
Spec City/County Highway	419,579	421,585	423,064
Special Equalization	2,398		
Materials Sold	31,894		
Insurance Proceeds			
Kansas Department of Transportation	60,874		
Federal Aid			
Reimbursed Expense	51,766		
Transfer from Sp Machinery & Equip			
Transfer from Sp Road Improvement			
Sale of Equipment			
Miscellaneous	666		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,973,801**	**3,220,530**	**705,755**
Resources Available:	**3,975,038**	**3,317,893**	**889,644**
Expenditures:			
Personal Services	955,566	950,444	974,379
Contractual Services	211,567	350,400	359,000
Commodities	870,634	1,147,660	1,138,875
Capital Outlay	103,789	85,500	60,750
Equipment Lease	1,409,267	600,000	600,000
KS Dept of Revenue Loan Principal		0	0
KS Dept of Revenue Loan Interest		0	0
Transfer to Sp Machinery & Equip		0	0
Transfer to Sp Road Impr	326,852	0	0
Miscellaneous			1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,877,675**	**3,134,004**	**3,134,004**
Unencumbered Cash Balance Dec 31	97,363	183,889	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,877,675	3,134,004	3,134,004
		Non-Appropriated Balance	156,700
		Total Expenditure/Non-Appr Balance	3,290,704
		Tax Required	2,401,060
	Delinquent Comp Rate:	1.0%	24,011
	Neighborhood Revitalization	16.330%	392,093
		Amount of 2025 Ad Valorem Tax	2,817,164

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Landfill**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	177,855	275,926	228,670
Receipts:			
Ad Valorem Tax	184,132	278,858	xxxxxxxxxxxxxxxx
Delinquent Tax	752		0
Motor Vehicle Tax	2,851	14,524	21,079
Recreational Vehicle Tax	79	409	540
16/20 M Vehicle Tax	3,029	3,468	4,815
Commercial Vehicle Tax	308	1,225	1,719
Watercraft Tax		160	254
Lease Purchase Proceeds		0	0
Charges for Services	519,608	517,500	457,500
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**710,759**	**816,144**	**485,907**
Resources Available:	**888,614**	**1,092,070**	**714,577**
Expenditures:			
Personal Services	237,555	300,000	306,760
Contractual Services	168,422	173,250	189,450
Commodities	111,959	196,000	209,000
Capital Outlay	13,468	20,000	100,000
Lease Payments	81,284	174,150	175,000
Transfer to Landfill Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**612,688**	**863,400**	**980,210**
Unencumbered Cash Balance Dec 31	275,926	228,670	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	807,600	943,400	980,210
		Non-Appropriated Balance	30,516
		Total Expenditure/Non-Appr Balance	1,010,726
		Tax Required	296,149
	Delinquent Comp Rate:	1.0%	2,961
	Neighborhood Revitalization	16.330%	48,361
		Amount of 2025 Ad Valorem Tax	347,471

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS- Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-153,211	-53,387	80,211
Receipts:			
Ad Valorem Tax	270,877	457,800	xxxxxxxxxxxxxxxx
Delinquent Tax	2,437		
Motor Vehicle Tax	16,191	21,364	34,606
Recreational Vehicle Tax	431	602	887
16/20 M Vehicle Tax	4,443	5,101	7,904
Commercial Vehicle Tax	1,144	1,801	2,822
Watercraft Tax	131	236	417
Slider Reimbursement			
Charges for Services	360,518	360,000	360,000
Reimbursement from CARA	27,000	27,000	
Grants/Donations	202,000		
Transfer from General			
Reimbursed Expenses			
Miscellaneous	24,315		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**909,487**	**873,904**	**406,636**
Resources Available:	**756,276**	**820,517**	**486,847**
Expenditures:			
Personal Services	459,322	459,000	459,000
Contractual Services	109,306	110,000	107,113
Commodities	87,319	90,000	125,500
Capital Outlay		3,000	6,000
Property Lease Payment	20,063	78,306	78,306
Transfer to Ambulance Equipment			63,000
Grant Expense	133,653		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**809,663**	**740,306**	**838,919**
Unencumbered Cash Balance Dec 31	-53,387	80,211	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	931,829	740,306	838,919
		Non-Appropriated Balance	**41,946**
		Total Expenditure/Non-Appr Balance	880,865
		Tax Required	394,018
	Delinquent Comp Rate:	1.0%	3,940
	Neighborhood Revitalization	16.330%	64,343
		Amount of 2025 Ad Valorem Tax	462,301

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-224,746	-315,879	22,220
Receipts:			
Ad Valorem Tax	238,806	421,865	xxxxxxxxxxxxxxxx
Delinquent Tax	3,095	377	377
Motor Vehicle Tax	21,872	18,834	31,890
Recreational Vehicle Tax	579	530	818
16/20 M Vehicle Tax	4,240	4,497	7,284
Commercial Vehicle Tax	1,462	1,588	2,600
Watercraft Tax	195	208	384
Grants	121,376		
Charges for Services	273,851	369,000	369,000
Reimbursed Expense	442		
Transfer from Health Grant Funds		74,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**665,918**	**890,899**	**412,353**
Resources Available:	**441,172**	**575,020**	**434,573**
Expenditures:			
Personal Services	485,040	378,000	370,000
Contractual Services	111,377	105,300	192,000
Commodities	160,634	59,500	197,600
Capital Outlay		8,400	7,200
Equipment Lease		1,600	1,600
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**757,051**	**552,800**	**768,400**
Unencumbered Cash Balance Dec 31	-315,879	22,220	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	737,339	647,204	768,400
		Non-Appropriated Balance	38,420
		Total Expenditure/Non-Appr Balance	806,820
		Tax Required	372,247
	Delinquent Comp Rate:	1.0%	3,722
	Neighborhood Revitalization	16.330%	60,788
		Amount of 2025 Ad Valorem Tax	436,757

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	4,222
Receipts:			
Ad Valorem Tax	103,679	105,879	xxxxxxxxxxxxxxxx
Delinquent Tax	1,401	1,105	1,105
Motor Vehicle Tax	9,942	8,175	8,313
Recreational Vehicle Tax	263	230	213
16/20 M Vehicle Tax	1,910	1,952	1,899
Commercial Vehicle Tax	664	689	678
Watercraft Tax	89	90	100
Reimbursements			
Sales & Reimbursements	31,809	129,772	104,986
Transfer from General			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**149,757**	**247,892**	**117,294**
Resources Available:	**149,757**	**247,892**	**121,516**
Expenditures:			
Personal Services	45,561	76,000	75,000
Contractual Services	17,152	32,450	31,950
Commodities	56,547	108,101	114,150
Capital Outlay	7,919	18,770	10,420
Property and Equipment Lease Payment	8,349	8,349	
Transfer to Noxious Weed Capital Outlay	14,229		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,757**	**243,670**	**231,520**
Unencumbered Cash Balance Dec 31	0	4,222	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	215,420	243,670	231,520
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,520
		Tax Required	110,004
	Delinquent Comp Rate:	1.0%	1,061
	Neighborhood Revitalization	16.330%	17,334
		Amount of 2025 Ad Valorem Tax	128,399

State of Kansas
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Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisers Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,119	23,443	20,000
Receipts:			
Ad Valorem Tax	116,119	122,237	xxxxxxxxxxxxxxxx
Delinquent Tax	1,596	1,596	1,596
Motor Vehicle Tax	11,249	9,157	9,240
Recreational Vehicle Tax	298	258	237
16/20 M Vehicle Tax	2,250	2,186	2,110
Commercial Vehicle Tax	755	772	753
Watercraft Tax	100	101	111
Miscellaneous			
Slider Reimbursement			
Reimbursed Expenses	2,440		
Transfer from General			
Miscellaneous	1,335		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**136,142**	**136,307**	**14,047**
Resources Available:	**163,261**	**159,750**	**34,047**
Expenditures:			
Personal Services	105,345	118,000	120,805
Contractual Services	9,097	15,000	17,520
Commodities	1,933	3,750	2,750
Capital Outlay		3,000	3,000
Transfer to Equipment Reserve	23,443		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**139,818**	**139,750**	**144,075**
Unencumbered Cash Balance Dec 31	23,443	20,000	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	151,236	136,978	144,075
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	144,075
		Tax Required	110,028
	Delinquent Comp Rate:	1.0%	1,100
	Neighborhood Revitalization	16.330%	17,968
		Amount of 2025 Ad Valorem Tax	129,096

Phillips County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-10,453	21,276	25,280
Receipts:			
Ad Valorem Tax	122,894	77,323	xxxxxxxxxxxxxxxx
Delinquent Tax	475	475	475
Motor Vehicle Tax	2,334	9,694	5,845
Recreational Vehicle Tax	63	273	150
16/20 M Vehicle Tax	1,026	2,315	1,335
Commercial Vehicle Tax	183	817	477
Watercraft Tax	15	107	70
Transfer from Equipment Reserve			
Reimbursed Expense	18,513		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**145,503**	**91,004**	**8,352**
Resources Available:	**135,050**	**112,280**	**33,632**
Expenditures:			
Personal Services	29,500	11,000	16,000
Contractual Services	82,848	74,500	95,800
Commodities	1,426	1,500	1,700
Capital Outlay			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**113,774**	**87,000**	**113,500**
Unencumbered Cash Balance Dec 31	21,276	25,280	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	125,000	87,000	113,500
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	113,500
		Tax Required	79,868
	Delinquent Comp Rate:	1.0%	799
	Neighborhood Revitalization	16.330%	13,042
		Amount of 2025 Ad Valorem Tax	93,709

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	702,748	136,558	0
Receipts:			
Ad Valorem Tax	1,453,511	2,107,732	xxxxxxxxxxxxxxxx
Delinquent Tax	27,845	27,845	27,845
Motor Vehicle Tax	203,561	114,645	159,327
Recreational Vehicle Tax	5,391	3,228	4,085
16/20 M Vehicle Tax	38,133	27,374	36,391
Commercial Vehicle Tax	13,539	9,667	12,991
Watercraft Tax	1,830	1,266	1,920
Reimbursed Expenses	136,150	0	0
Transfer from Health Ins Reserve		18,588	
Tranfer from General			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,879,960**	**2,310,345**	**242,559**
Resources Available:	**2,582,708**	**2,446,903**	**242,559**
Expenditures:			
Social Security	283,303	316,000	332,000
KPERS	331,184	412,000	412,000
KPERS Insurance	35,765	36,000	36,000
Health Insurance Claims			
Life Insurance	6,131	6,000	6,200
Unemployment Insurance	6,512	10,000	10,000
Workmans Compensation & Other	84,278	90,000	90,000
Health Insurance Cost	6,034		
Transfer to Insurance Reserve	1,692,943	1,576,903	1,655,750
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,446,150**	**2,446,903**	**2,541,950**
Unencumbered Cash Balance Dec 31	136,558	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,310,000	2,412,500	2,541,950
		Non-Appropriated Balance	127,098
		Total Expenditure/Non-Appr Balance	2,669,048
		Tax Required	2,426,489
	Delinquent Comp Rate:	1.0%	24,265
	Neighborhood Revitalization	16.330%	396,246
		Amount of 2025 Ad Valorem Tax	2,847,000

TOTAL HEALTH INSURANCE COST	1,566,492	1,576,903	1,655,750

2023 =1,497,326
2022 = 1,118,474
2021 = 1,191,767
2020 = 1,371,736
2019 = 1,905,135
2018 = 1,219,760
2017 = 1,384,805
2016 = 1,016,603

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-76	0	978
Receipts:			
Ad Valorem Tax	27,654	32,706	xxxxxxxxxxxxxxxx
Delinquent Tax	307	300	300
Motor Vehicle Tax	2,189	2,182	2,472
Recreational Vehicle Tax	58	61	63
16/20 M Vehicle Tax	402	521	565
Commercial Vehicle Tax	145	184	202
Watercraft Tax	20	24	30
Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,775**	**35,978**	**3,632**
Resources Available:	**30,699**	**35,978**	**4,610**
Expenditures:			
Appropriations	30,699	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,699**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	978	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	30,000	35,000	35,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	30,390
	Delinquent Comp Rate:	1.0%	304
	Neighborhood Revitalization	16.330%	4,963
		Amount of 2025 Ad Valorem Tax	35,657

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Fair**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-94	0	874
Receipts:			
Ad Valorem Tax	25,443	25,792	xxxxxxxxxxxxxxxx
Delinquent Tax	348	348	348
Motor Vehicle Tax	2,468	2,007	1,950
Recreational Vehicle Tax	65	57	50
16/20 M Vehicle Tax	479	479	445
Commercial Vehicle Tax	165	169	159
Watercraft Tax	22	22	23
Slider Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**28,990**	**28,874**	**2,975**
Resources Available:	**28,896**	**28,874**	**3,849**
Expenditures:			
Appropriations	28,896	28,000	28,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,896**	**28,000**	**28,000**
Unencumbered Cash Balance Dec 31	0	874	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	28,000	28,000	28,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	24,151
	Delinquent Comp Rate:	1.0%	242
	Neighborhood Revitalization	16.330%	3,944
		Amount of 2025 Ad Valorem Tax	28,337

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Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-52	0	508
Receipts:			
Ad Valorem Tax	14,312	14,609	xxxxxxxxxxxxxxxx
Delinquent Tax	196	211	196
Motor Vehicle Tax	1,396	1,129	1,104
Recreational Vehicle Tax	37	32	28
16/20 M Vehicle Tax	272	270	252
Commercial Vehicle Tax	93	95	90
Watercraft Tax	12	12	13
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,318**	**16,358**	**1,683**
Resources Available:	**16,266**	**16,358**	**2,191**
Expenditures:			
Appropriations	16,266	15,850	15,850
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,266**	**15,850**	**15,850**
Unencumbered Cash Balance Dec 31	0	508	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	15,850	15,850	15,850
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	15,850
		Tax Required	13,659
	Delinquent Comp Rate:	1.0%	137
	Neighborhood Revitalization	16.330%	2,231
		Amount of 2025 Ad Valorem Tax	16,027

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Board**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-1,498	0	-18,105
Receipts:			
Ad Valorem Tax	414,618	423,445	xxxxxxxxxxxxxxxx
Delinquent Tax	5,604	5,551	5,551
Motor Vehicle Tax	39,755	32,695	33,246
Recreational Vehicle Tax	1,053	921	852
16/20 M Vehicle Tax	7,638	7,807	7,594
Commercial Vehicle Tax	2,653	2,757	2,711
Watercraft Tax	356	361	401
Grants	88,037		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**559,714**	**473,537**	**50,355**
Resources Available:	**558,216**	**473,537**	**32,250**
Expenditures:			
Approprations	553,814	491,642	449,708
Grant Expense	4,402		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**558,216**	**491,642**	**449,708**
Unencumbered Cash Balance Dec 31	0	-18,105	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	458,381	491,642	472,193
		Non-Appropriated Balance	22,485
		Total Expenditure/Non-Appr Balance	472,193
		Tax Required	439,943
	Delinquent Comp Rate:	1.0%	4,245
	Neighborhood Revitalization	16.330%	69,324
		Amount of 2025 Ad Valorem Tax	513,512

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	115,061	133,438	178,879
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax	535,608	548,573	548,573
Grants		25,000	25,000
Transfer from SPF Resere			
Interest on Idle Funds	10,589		
Reimbursements	312		
Loan Payments			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**546,509**	**573,573**	**573,573**
Resources Available:	**661,570**	**707,011**	**752,452**
Expenditures:			
Personal Services	156,179	184,502	184,502
Contractual Services	31,695	45,100	45,100
Commodities		1,000	1,000
Capital Outlay	754	5,500	5,500
Special Projects	101,838	292,030	292,030
Transfer to PCED SPF Reserve	237,666	0	0
Transfer to PCED E Community			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	**528,132**	**528,132**	**528,132**
Unencumbered Cash Balance Dec 31	133,438	178,879	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	528,132	528,132	528,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	528,132
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2025 Ad Valorem Tax	0

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-138	2	1,248
Receipts:			
Ad Valorem Tax	35,330	35,297	xxxxxxxxxxxxxxxx
Delinquent Tax	508	620	508
Motor Vehicle Tax	3,602	2,784	2,668
Recreational Vehicle Tax	95	78	68
16/20 M Vehicle Tax	740	665	609
Commercial Vehicle Tax	243	235	218
Watercraft Tax	32	31	32
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**40,550**	**39,710**	**4,103**
Resources Available:	**40,412**	**39,712**	**5,351**
Expenditures:			
Appropriations	40,410	38,464	39,756
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,410**	**38,464**	**39,756**
Unencumbered Cash Balance Dec 31	2	1,248	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	39,307	38,464	39,756
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,756
		Tax Required	34,405
	Delinquent Comp Rate:	1.0%	344
	Neighborhood Revitalization	16.330%	5,618
		Amount of 2025 Ad Valorem Tax	40,367

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-190	0	1,683
Receipts:			
Ad Valorem Tax	47,569	48,366	xxxxxxxxxxxxxxxx
Delinquent Tax	693	767	693
Motor Vehicle Tax	4,920	3,751	3,656
Recreational Vehicle Tax	130	106	94
16/20 M Vehicle Tax	1,000	896	835
Commercial Vehicle Tax	331	316	298
Watercraft Tax	43	41	44
Slider Reimbursement			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**54,686**	**54,243**	**5,620**
Resources Available:	**54,496**	**54,243**	**7,303**
Expenditures:			
Appropriations	54,496	52,560	52,560
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,496**	**52,560**	**52,560**
Unencumbered Cash Balance Dec 31	0	1,683	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	52,560	52,560	52,560
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,560
		Tax Required	45,257
	Delinquent Comp Rate:	1.0%	453
	Neighborhood Revitalization	16.330%	7,390
		Amount of 2025 Ad Valorem Tax	53,100

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Asst Living Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,557	5,403	7,332
Receipts:			
Ad Valorem Tax	207,288	211,758	xxxxxxxxxxxxxxxx
Delinquent Tax	2,803		
Motor Vehicle Tax	19,883	16,350	16,626
Recreational Vehicle Tax	527	460	426
16/20 M Vehicle Tax	3,819	3,904	3,797
Commercial Vehicle Tax	1,327	1,379	1,356
Watercraft Tax	178	181	200
Assissed Living Center	15,236	16,884	15,180
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**251,061**	**250,916**	**37,585**
Resources Available:	**253,618**	**256,319**	**44,917**
Expenditures:			
Principal Payments	220,000	225,000	230,000
Interest Payments	28,215	23,987	19,713
Cash Basis Reserve			7,500
Cost of Issurance			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**248,215**	**248,987**	**257,213**
Unencumbered Cash Balance Dec 31	5,403	7,332	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	255,715	256,487	257,213
		Non-Appropriated Balance	**7,692**
		Total Expenditure/Non-Appr Balance	264,905
		Tax Required	219,988
	Delinquent Comp Rate:	1.0%	2,123
	Neighborhood Revitalization	16.330%	34,688
		Amount of 2025 Ad Valorem Tax	256,799

Phillips County
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Noxious Weed Cap. Out.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,088	70,317	70,317
Receipts:			
Transfer from Noxious Weed	14,229		
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**14,229**	**0**	**0**
Resources Available:	**70,317**	**70,317**	**70,317**
Expenditures:			
Capital Outlay		0	70,317
Transfer to Noxious Weed			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**70,317**
Unencumbered Cash Balance Dec 31	70,317	70,317	0
2024/2025/2026 Budget Authority Amoun		56,088	70,317

Phillips County
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	269,163	299,631	262,781
Receipts:			
911 Tax	64,964	65,000	65,000
Reimbursed Expense			
Interst on Idle Funds	135	150	150
Reimbursement from General Fund			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**65,099**	**65,150**	**65,150**
Resources Available:	**334,262**	**364,781**	**327,931**
Expenditures:			
Contractual Servies	34,631	72,000	72,000
Capital Outlay		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,631**	**102,000**	**102,000**
Unencumbered Cash Balance Dec 31	299,631	262,781	225,931
2024/2025/2026 Budget Authority Amoun	102,000	102,000	102,000

Adopted Budget

Sp Alcohol Program	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,202	29,372	15,965
Receipts:			
Local Alcoholic Liquor Tax	9,590	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**9,590**	**10,000**	**10,000**
Resources Available:	**32,792**	**39,372**	**25,965**
Expenditures:			
Contractual Services	3,420	23,407	25,965
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,420**	**23,407**	**25,965**
Unencumbered Cash Balance Dec 31	29,372	15,965	0
2024/2025/2026 Budget Authority Amoun	19,795	23,407	25,965

Phillips County
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Promotion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	78,557	100,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**78,557**	**100,000**	**100,000**
Resources Available:	**78,557**	**100,000**	**100,000**
Expenditures:			
Appropriations	78,557	100,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**78,557**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	100,000	100,000	100,000

Adopted Budget

Local Emergency Planning Com.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,019	27,847	22,747
Receipts:			
Transfer from General			0
Reimbursed Expenses			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**30,019**	**27,847**	**22,747**
Expenditures:			
Contractual Services		4,600	4,600
Commodities		500	500
Capital Outlay	2,172		0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,172**	**5,100**	**5,100**
Unencumbered Cash Balance Dec 31	27,847	22,747	17,647
2024/2025/2026 Budget Authority Amount	5,100	5,100	5,100

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Vehicle		(2) Fund Name: Ambulance Equipment		(3) Fund Name: Equipment Reserve		(4) Fund Name: Reg. Of Deeds Technology		(5) Fund Name: Landfill & Solid Waste Equip		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,493	Cash Balance Jan 1	3,887	Cash Balance Jan 1	394,146	Cash Balance Jan 1	97,657	Cash Balance Jan 1	165,854	665,037
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Motor Vehicle Fees	56,293	Donations	159,020	Transfer from Appraiser's Cost	23,443	Mortgage Reg Fees	31,614	Lease Purchase Proceeds	399,278	
Miscellaneous	21,484	Lease Purchse Proceeds	245,000	Trf from General	22,066					
		Insurance Proceeds	3,472							
Total Receipts	77,777	Total Receipts	407,492	Total Receipts	45,509	Total Receipts	31,614	Total Receipts	399,278	961,670
Resources Available:	81,270	Resources Available:	411,379	Resources Available:	439,655	Resources Available:	129,271	Resources Available:	565,132	1,626,707
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	18,980	Capital Outlay	297,197	Capital Outlay	5,857	Capital Outlay	51,646	Capital Outlay	399,278	
Contractual Services	16,556	Lease Payment	110,481							
Commodities	12,086									
Transfer to General	3,493									
Total Expenditures	51,115	Total Expenditures	407,678	Total Expenditures	5,857	Total Expenditures	51,646	Total Expenditures	399,278	915,574
Cash Balance Dec 31	30,155	Cash Balance Dec 31	3,701	Cash Balance Dec 31	433,798	Cash Balance Dec 31	77,625	Cash Balance Dec 31	165,854	711,133 **
										711,133 **

**Note: These two block figures should agree.

State of Kansas
County

Phillips County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-B

(1) Fund Name: Diversion		(2) Fund Name: PCED SPF Reserve		(3) Fund Name: PCED E Community		(4) Fund Name: Attorney's Training		(5) Fund Name: Law Enforement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	38,395	Cash Balance Jan 1	1,281,030	Cash Balance Jan 1	13,679	Cash Balance Jan 1	13,202	Cash Balance Jan 1	30,386	1,376,692
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	10,335	Grants	6,900	Grants	56,328	Court Fees	959	Fees	2,385	
		Trf from Ec Devlp	237,666	Miscellaneous	1,909			Reimbursed Expense	11,609	
		Loan Payments	75,916	Loan Payments	120,510			Miscellaneous	1,650	
Total Receipts	10,335	Total Receipts	320,482	Total Receipts	178,747	Total Receipts	959	Total Receipts	15,644	526,167
Resources Available:	48,730	Resources Available:	1,601,512	Resources Available:	192,426	Resources Available:	14,161	Resources Available:	46,030	1,902,859
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	9,977	Grant Expense	11,000	Business Loans	99,783	Contractual Services	897	Contractual Services	8,812	
		Business Loans	99,077	Contractual Services	71,883					
		Contractual Services	43,749							
Total Expenditures	9,977	Total Expenditures	153,826	Total Expenditures	171,666	Total Expenditures	897	Total Expenditures	8,812	345,178
Cash Balance Dec 31	38,753	Cash Balance Dec 31	1,447,686	Cash Balance Dec 31	20,760	Cash Balance Dec 31	13,264	Cash Balance Dec 31	37,218	1,557,681 **
										1,557,681 **

**Note: These two block figures should agree.

Phillips County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-C

(1) Fund Name: Donations		(2) Fund Name: FR-CARA Grant		(3) Fund Name: County Health Grant		(4) Fund Name: EMPG		(5) Fund Name: ARPA Grant		
Unencumbered Cash Balance Jan 1	13,912	Unencumbered Cash Balance Jan 1	40,160	Unencumbered Cash Balance Jan 1	96,358	Unencumbered Cash Balance Jan 1	42,342	Unencumbered Cash Balance Jan 1	251,089	443,861
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid	37,355	Grants	106,539			Reimb from Spark	9,000	
								Interest on Idle	117	
Total Receipts	0	Total Receipts	37,355	Total Receipts	106,539	Total Receipts	0	Total Receipts	9,117	153,011
Resources Available:	13,912	Resources Available:	77,515	Resources Available:	202,897	Resources Available:	42,342	Resources Available:	260,206	596,872
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Grant Expense	414	Grant Expenses	145,489	Grant Expenses	17,313	Capital Outlay	152,379	
		Reimbusement to ARPA Grant	27,000							
Total Expenditures	0	Total Expenditures	27,414	Total Expenditures	145,489	Total Expenditures	17,313	Total Expenditures	152,379	342,595
Cash Balance Dec 31	13,912	Cash Balance Dec 31	50,101	Cash Balance Dec 31	57,408	Cash Balance Dec 31	25,029	Cash Balance Dec 31	107,827	254,277 **
										254,277 **

**Note: These two block figures should agree.

Phillips County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-D

(1) Fund Name: EMS-CPR Fund		(2) Fund Name: EMS Memorial Phillipsbur		(3) Fund Name: EMS Memorial Logan		(4) Fund Name: Special Road & Bridge Improv		(5) Fund Name: Worthless Check Adm. Fee		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,253	Cash Balance Jan 1	349	Cash Balance Jan 1	1,087	Cash Balance Jan 1	1,232,863	Cash Balance Jan 1	1,690	1,240,242
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations & Fees	2,155			KDOT	200,000	Fees	30	
						Lease Purchase Proceeds	245,717			
						Reimbused Expense	86,053			
						Insurance Proceeds	171,771			
						Sale of Equipment	83,010			
						Transfer from Road & Bridge	326,852			
Total Receipts	0	Total Receipts	2,155	Total Receipts	0	Total Receipts	1,113,403	Total Receipts	30	1,115,588
Resources Available:	4,253	Resources Available:	2,504	Resources Available:	1,087	Resources Available:	2,346,266	Resources Available:	1,720	2,355,830
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operations	1,254					Contractual Services	62,638			
						Capital Outlay	479,891			
						Lease Payments	327,623			
Total Expenditures	1,254	Total Expenditures	0	Total Expenditures	0	Total Expenditures	870,152	Total Expenditures	0	871,406
Cash Balance Dec 31	2,999	Cash Balance Dec 31	2,504	Cash Balance Dec 31	1,087	Cash Balance Dec 31	1,476,114	Cash Balance Dec 31	1,720	1,484,424 **
										1,484,424 **

**Note: These two block figures should agree.

Phillips County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-E

(1) Fund Name: Prosecutor's Enfor. Trust		(2) Fund Name: SPARK Grant		(3) Fund Name: Veterans Memorial		(4) Fund Name: Treasurer Technology		(5) Fund Name: County Clerk Techology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	719	Cash Balance Jan 1	9,000	Cash Balance Jan 1	4,106	Cash Balance Jan 1	15,756	Cash Balance Jan 1	5,619	35,200
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Fees	1,647	Fees	1,647	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	1,647	Total Receipts	1,647	3,294
Resources Available:	719	Resources Available:	9,000	Resources Available:	4,106	Resources Available:	17,403	Resources Available:	7,266	38,494
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Reimbursement to ARPA Grant	9,000			Capital Outlay	1,995			
Total Expenditures	0	Total Expenditures	9,000	Total Expenditures	0	Total Expenditures	1,995	Total Expenditures	0	10,995
Cash Balance Dec 31	719	Cash Balance Dec 31	0	Cash Balance Dec 31	4,106	Cash Balance Dec 31	15,408	Cash Balance Dec 31	7,266	27,499 **
										27,499 **

**Note: These two block figures should agree.

Phillips County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-F

(1) Fund Name: Sheriff VIN		(2) Fund Name: EMS/Health/EM Mgmt Bldg		(3) Fund Name: Health Insurance Reserve		(4) Fund Name: COVID-19 Grant		(5) Fund Name: Municipalities Fighting Addictio		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,452	Cash Balance Jan 1	3,482	Cash Balance Jan 1	672,185	Cash Balance Jan 1	1,614	Cash Balance Jan 1	9,910	691,643
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sheriff VINS	8,240	Interst on Idle Funds	2	Employee Contribution	94,600			Grants	9,768	
				Trsf from Employee Be	1,692,943					
				Interest on Idle Funds	220					
				Reimbursed Expense	350,336					
Total Receipts	8,240	Total Receipts	2	Total Receipts	2,138,099	Total Receipts	0	Total Receipts	9,768	2,156,109
Resources Available:	12,692	Resources Available:	3,484	Resources Available:	2,810,284	Resources Available:	1,614	Resources Available:	19,678	2,847,752
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	982			Health Ins Premiums	757,452					
				Health Ins Claims	1,248,162					
Total Expenditures	982	Total Expenditures	0	Total Expenditures	2,005,614	Total Expenditures	0	Total Expenditures	0	2,006,596
Cash Balance Dec 31	11,710	Cash Balance Dec 31	3,484	Cash Balance Dec 31	804,670	Cash Balance Dec 31	1,614	Cash Balance Dec 31	19,678	841,156 **
										841,156 **

**Note: These two block figures should agree.

Phillips County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Multi-Year Capital Improvement		Sheriff Grant								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,294	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		71,294
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	72,295	Grants	5,250							
Total Receipts	72,295	Total Receipts	5,250	Total Receipts	0	Total Receipts	0	Total Receipts	0	77,545
Resources Available:	143,589	Resources Available:	5,250	Resources Available:	0	Resources Available:	0	Resources Available:	0	148,839
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Captial Outlay	73,425	Grant Expense	1,250							
Total Expenditures	73,425	Total Expenditures	1,250	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	74,675
Cash Balance Dec 31	70,164	Cash Balance Dec 31	4,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	74,164 **
										74,164 **

**Note: These two block figures should agree.

Special District Name **Fire District No. 2**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	68,190	68,183	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,448	2,173	3,832
Recreational Vehicle Tax	82	64	94
16/20 M Vehicle Tax	1,266	1,265	2,162
Commercial Vehicle Tax	241	205	314
Watercraft Tax	13	24	47
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,240**	**71,914**	**6,449**
Resources Available:	**72,240**	**71,914**	**6,449**
Expenditures:			
Distribution to the Board	72,240	71,914	74,633
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**72,240**	**71,914**	**74,633**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	72,240	71,914	74,633
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,633
		Tax Required	68,184
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	68,184

Special District Name **Fire District No. 3A**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	25,212	25,213	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	967	699	1,115
Recreational Vehicle Tax	29	19	25
16/20 M Vehicle Tax	618	572	588
Commercial Vehicle Tax	69	123	152
Watercraft Tax	4	8	8
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**26,899**	**26,634**	**1,888**
Resources Available:	**26,899**	**26,634**	**1,888**
Expenditures:			
Distribution to the Board	26,899	26,634	27,114
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,899**	**26,634**	**27,114**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	26,899	26,634	27,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,114
		Tax Required	25,226
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	25,226

Special District Name **Freedom Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,339	1,339	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	85	52	81
Recreational Vehicle Tax	5	2	4
16/20 M Vehicle Tax	55	54	69
Commercial Vehicle Tax	2		
Watercraft Tax	1	1	1
Gross Earngings (Intangibles) Tax	1,186	1,186	1,186
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,673**	**2,634**	**1,341**
Resources Available:	**2,673**	**2,634**	**1,341**
Expenditures:			
Distribution to the Board	2,673	2,634	2,680
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,673**	**2,634**	**2,680**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,673	2,634	2,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,680
		Tax Required	1,339
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	1,339

Special District Name **Glenwood Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,823	1,824	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	69	70	101
Recreational Vehicle Tax	2	3	3
16/20 M Vehicle Tax	32	30	33
Commercial Vehicle Tax			
Watercraft Tax			1
Gross Earngings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,926**	**1,927**	**138**
Resources Available:	**1,926**	**1,927**	**138**
Expenditures:			
Distribution to the Board	1,926	1,927	1,961
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,926**	**1,927**	**1,961**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,926	1,927	1,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,961
		Tax Required	1,823
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	1,823

Special District Name **Granite Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,782	1,824	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	98	70	148
Recreational Vehicle Tax	6	3	4
16/20 M Vehicle Tax	17	30	20
Commercial Vehicle Tax			
Watercraft Tax			2
Gross Earngings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,903**	**1,927**	**174**
Resources Available:	**2,903**	**1,927**	**174**
Expenditures:			
Distribution to the Board	2,903	1,927	2,956
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,903**	**1,927**	**2,956**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,903	1,927	2,956
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,956
		Tax Required	2,782
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	2,782

Special District Name **Logan Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,339	1,340	xxxxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax	150	98	153
Recreational Vehicle Tax	7	4	6
16/20 M Vehicle Tax	15	21	19
Commercial Vehicle Tax	10	15	13
Watercraft Tax	2	3	2
Gross Earnings (Intangibles) Tax	3,807	3,807	3,807
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**5,330**	**5,288**	**4,000**
Resources Available:	**5,330**	**5,288**	**4,000**
Expenditures:			
Distribution to the Board	5,330	5,288	5,342
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,330**	**5,288**	**5,342**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,330	5,288	5,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,342
		Tax Required	1,342
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	1,342

Special District Name **Long Island Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,798	2,799	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	160	87	181
Recreational Vehicle Tax	4	3	3
16/20 M Vehicle Tax	109	110	142
Commercial Vehicle Tax	17	8	9
Watercraft Tax			
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,088**	**3,007**	**335**
Resources Available:	**3,088**	**3,007**	**335**
Expenditures:			
Distribution to the Board	3,088	3,007	3,134
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,088**	**3,007**	**3,134**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,088	3,007	3,134
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,134
		Tax Required	2,799
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	2,799

Special District Name **Mound Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	2	2
Receipts:			
Ad Valorem Tax	1,875	1,875	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	171	94	139
Recreational Vehicle Tax	7	5	6
16/20 M Vehicle Tax	40	38	37
Commercial Vehicle Tax	6	2	2
Watercraft Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,099**	**2,014**	**184**
Resources Available:	**2,099**	**2,016**	**186**
Expenditures:			
Distribution to the Board	2,097	2,014	2,059
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,097**	**2,014**	**2,059**
Unencumbered Cash Balance Dec 31	2	2	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,097	2,014	2,059
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,059
		Tax Required	1,874
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	1,874

Special District Name **Phillipsburg Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	991	989	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	61	37	71
Recreational Vehicle Tax	2	2	2
16/20 M Vehicle Tax	8	6	8
Commercial Vehicle Tax	18	12	17
Watercraft Tax	1	1	1
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,081**	**1,047**	**99**
Resources Available:	**1,081**	**1,047**	**99**
Expenditures:			
Distribution to the Board	1,081	1,047	1,085
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,081**	**1,047**	**1,085**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,081	1,047	1,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,085
		Tax Required	986
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	986

Special District Name **Plum Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	543	543	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	48	32	49
Recreational Vehicle Tax	2	1	2
16/20 M Vehicle Tax	14	13	10
Commercial Vehicle Tax	1	4	5
Watercraft Tax			
Gross Earnings (Intangibles) Tax	1,018	1,018	1,018
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,626**	**1,611**	**1,084**
Resources Available:	**1,626**	**1,611**	**1,084**
Expenditures:			
Distribution to the Board	1,626	1,611	1,627
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,626**	**1,611**	**1,627**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,626	1,611	1,627
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,627
		Tax Required	543
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	543

Special District Name **Prairie View Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Gross Earnings (Intangibles) Tax	324	324	324
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**324**	**324**	**324**
Resources Available:	**324**	**324**	**324**
Expenditures:			
Distribution to the Board	324	324	324
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**324**	**324**	**324**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	324	324	324
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	324
		Tax Required	0
	Delinquent Comp Rate:		0
		Amount of 2025 Ad Valorem Tax	0

Special District Name **Rushville Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	789	789	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	30	14	28
Recreational Vehicle Tax	1		
16/20 M Vehicle Tax	30	32	26
Commercial Vehicle Tax			
Watercraft Tax	1	1	1
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**851**	**836**	**55**
Resources Available:	**851**	**836**	**55**
Expenditures:			
Distribution to the Board	851	836	844
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**851**	**836**	**844**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	851	836	844

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	844
Tax Required	789
Delinquent Comp Rate:	0
Amount of 2025 Ad Valorem Tax	789

Special District Name **Solomon Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,637	3,639	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	224	150	223
Recreational Vehicle Tax	7	5	14
16/20 M Vehicle Tax	109	100	106
Commercial Vehicle Tax	12	8	39
Watercraft Tax		1	2
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,989**	**3,903**	**384**
Resources Available:	**3,989**	**3,903**	**384**
Expenditures:			
Distribution to the Board	3,989	3,903	4,025
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,989**	**3,903**	**4,025**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,989	3,903	4,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,025
		Tax Required	3,641
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	3,641

Special District Name **Sumner Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	613	613	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	20	13	24
Recreational Vehicle Tax	1		1
16/20 M Vehicle Tax	13	13	14
Commercial Vehicle Tax	4	3	6
Watercraft Tax			
Gross Earnings (Intangibles) Tax	257	257	257
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**908**	**899**	**302**
Resources Available:	**908**	**899**	**302**
Expenditures:			
Distribution to the Board	908	899	916
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**908**	**899**	**916**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	908	899	916
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	916
		Tax Required	614
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	614

Special District Name **Towanda Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,458	1,458	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	22	10	17
Recreational Vehicle Tax			
16/20 M Vehicle Tax	30	38	27
Commercial Vehicle Tax			
Watercraft Tax			
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,510**	**1,506**	**44**
Resources Available:	**1,510**	**1,506**	**44**
Expenditures:			
Distribution to the Board	1,510	1,506	1,502
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,510**	**1,506**	**1,502**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,510	1,506	1,502
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,502
		Tax Required	1,458
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	1,458

Special District Name **Valley Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,997	1,997	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	35	16	30
Recreational Vehicle Tax	1		
16/20 M Vehicle Tax	17	20	24
Commercial Vehicle Tax			
Watercraft Tax	2	3	1
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,052**	**2,036**	**55**
Resources Available:	**2,052**	**2,036**	**55**
Expenditures:			
Distribution to the Board	2,052	2,036	2,052
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,052**	**2,036**	**2,052**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,052	2,036	2,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,052
		Tax Required	1,997
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	1,997

Special District Name **Walnut Township**

FUND PAGE

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	4,449	4,449	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	48	22	49
Recreational Vehicle Tax			
16/20 M Vehicle Tax	23	19	14
Commercial Vehicle Tax			
Watercraft Tax		1	1
Gross Earnings (Intangibles) Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,520**	**4,491**	**64**
Resources Available:	**4,520**	**4,491**	**64**
Expenditures:			
Distribution to the Board	4,520	4,491	4,511
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,520**	**4,491**	**4,511**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,520	4,491	4,511
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,511
		Tax Required	4,447
		Delinquent Comp Rate:	0
		Amount of 2025 Ad Valorem Tax	4,447

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Phillips County

will meet on August 25, 2025 at 10:30 AM at the Huck Boyd Center, 860 Park St., Phillipsburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 10:30 AM PRIOR TO THE BUDGET HEARING

Detailed budget information is available at 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 for 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	Est. Tax Rate*	Revenue Neutral Rate**
General	2,294,712	24.727	2,426,638	20.976	2,686,415	1,865,098	21.789	
Road & Bridge	3,877,675	35.391	3,134,004	34.179	3,134,004	2,817,164	32.911	
Landfill	612,688	2.664	863,400	3.799	980,210	347,471	4.059	
EMS- Ambulance	809,663	3.919	740,306	6.236	838,919	462,301	5.401	
County Health	757,051	3.455	552,800	5.747	768,400	436,757	5.102	
Noxious Weed	149,757	1.500	243,670	1.500	231,520	128,399	1.500	
Appraisers Cost	139,818	1.680	139,750	1.665	144,075	129,096	1.508	
Election	113,774	1.778	87,000	1.053	113,500	93,709	1.095	
Employee Benefits	2,446,150	21.029	2,446,903	28.713	2,541,950	2,847,000	33.259	
Conservation	30,699	0.400	35,000	0.446	35,000	35,657	0.417	
County Fair	28,896	0.368	28,000	0.351	28,000	28,337	0.331	
Historical Society	16,266	0.207	15,850	0.199	15,850	16,027	0.187	
Hospital Board	558,216	5.997	491,642	5.999	449,708	513,512	5.999	
Economic Development	528,132		528,132		528,132			
Mental Health	40,410	0.511	38,464	0.481	39,756	40,367	0.472	
Mental Retardation	54,496	0.688	52,560	0.659	52,560	53,100	0.620	
Asst Living Debt Service	248,215	2.999	248,987	3.000	257,213	256,799	3.000	
Noxious Weed Cap. Out.					70,317			
County 911	34,631		102,000		102,000			
Sp Alcohol Program	3,420		23,407		25,965			
Tourism & Promotion	78,557		100,000		100,000			
Local Emergency Planning Com.	2,172		5,100		5,100			
SUBTOTAL	12,825,398		12,303,613		13,148,594			
Non-Budgeted Funds-A	915,574							
Non-Budgeted Funds-B	345,178							
Non-Budgeted Funds-C	342,595							
Non-Budgeted Funds-D	871,406							
Non-Budgeted Funds-E	10,995							
Non-Budgeted Funds-F	2,006,596							
Non-Budgeted Funds-G	74,675							
Totals	17,392,417	107.313	12,303,613	115.003	13,148,594	10,070,794	117.650	117.650
Less: Transfers	2,392,987		1,576,903		1,753,200			
Net Expenditure	14,999,430		10,726,710		11,395,394			
Tax Levied for Budget Expenditures	7,760,647		10,070,736		xxxxxxxxxxxxxxxx			
Assessed Valuation	72,319,200		87,569,329		85,599,628			

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Pur. Princ.	4,130,193	4,230,707	4,016,176
Total	4,130,193	4,230,707	4,016,176

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 2	72,240	5.640	71,914	5.289	74,633	68,184	5.618	5.618
Fire District No. 3A	26,899	4.068	26,634	4.355	27,114	25,226	4.604	4.604
Freedom Township	2,673	0.825	2,634	0.806	2,680	1,339	0.839	0.839
Glenwood Township	1,926	1.717	1,927	1.865	1,961	1,823	1.984	1.984
Granite Township	2,903	1.197	1,927	1.020	2,956	2,782	1.119	1.119
Logan Township	5,330	0.324	5,288	0.319	5,342	1,342	0.316	0.316
Long Island Township	3,088	0.658	3,007	0.592	3,134	2,799	0.620	0.620
Mound Township	2,097	0.865	2,014	0.882	2,059	1,874	0.937	0.937
Phillipsburg Township	1,081	0.122	1,047	0.043	1,085	986	0.044	0.044
Plum Township	1,626	0.161	1,611	0.165	1,627	543	0.166	0.166
Prairie View Township	324	0.000	324	0.000	324	0	0.000	0.000
Rushville Township	851	0.631	836	0.661	844	789	0.702	0.702
Solomon Township	3,989	1.262	3,903	1.240	4,025	3,641	1.236	1.236
Sumner Township	908	0.562	899	0.620	916	614	0.650	0.650
Towanda Township	1,510	0.547	1,506	0.584	1,502	1,458	0.679	0.679
Valley Township	2,052	1.755	2,036	1.940	2,052	1,997	2.144	2.144
Walnut Township	4,520	2.735	4,491	2.896	4,511	4,447	3.250	3.250

Assessed Valuations			
Fire District 2	12,089,630	12,891,270	12,136,740
Fire District 3A	6,197,528	5,789,404	5,479,066
Freedom Township	1,623,331	1,660,374	1,595,868
Glenwood Township	1,062,022	977,720	919,033
Granite Township	2,323,335	2,727,458	2,486,381
Logan Township	4,130,716	4,201,749	4,245,423
Long Island Township	4,251,759	4,711,671	4,515,168
Mound Township	2,167,626	2,125,096	2,000,227
Phillipsburg Township	8,127,053	23,000,157	22,402,260
Plum Township	3,369,820	3,292,521	3,268,917
Prairie View Township	3,315,750	3,348,775	3,201,981
Rushville Township	1,250,330	1,193,350	1,124,230
Solomon Township	2,883,176	2,915,787	2,945,686
Sumner Township	1,090,601	989,436	944,156
Towanda Township	2,666,250	2,495,897	2,146,682
Valley Township	1,137,689	1,029,405	931,436
Walnut Township	1,626,706	1,535,635	1,368,242

*Tax rates are expressed in mills

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

Grant Rahjes

County Clerk

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 for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
Page	FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
7	General	2,294,712	24.727	2,426,638	20.976	2,686,415	1,865,098	21.789	
8	Road & Bridge	3,877,675	35.391	3,134,004	34.179	3,134,004	2,817,164	32.911	
9	Landfill	612,688	2.664	863,400	3.799	980,210	347,471	4.059	
10	EMS- Ambulance	809,663	3.919	740,306	6.236	838,919	462,301	5.401	
11	County Health	757,051	3.455	552,800	5.747	768,400	436,757	5.102	
12	Noxious Weed	149,757	1.500	243,670	1.500	231,520	128,399	1.500	
13	Appraisers Cost	139,818	1.680	139,750	1.665	144,075	129,096	1.508	
14	Election	113,774	1.778	87,000	1.053	113,500	93,709	1.095	
15	Employee Benefits	2,446,150	21.029	2,446,903	28.713	2,541,950	2,847,000	33.259	
16	Conservation	30,699	0.400	35,000	0.446	35,000	35,657	0.417	
17	County Fair	28,896	0.368	28,000	0.351	28,000	28,337	0.331	
18	Historical Society	16,266	0.207	15,850	0.199	15,850	16,027	0.187	
19	Hospital Board	558,216	5.997	491,642	5.999	449,708	513,512	5.999	
20	Economic Development	528,132		528,132		528,132			
21	Mental Health	40,410	0.511	38,464	0.481	39,756	40,367	0.472	
22	Mental Retardation	54,496	0.688	52,560	0.659	52,560	53,100	0.620	
23	Asst Living Debt Service	248,215	2.999	248,987	3.000	257,213	256,799	3.000	
24	Noxious Weed Cap. Out.					70,317			
25	County 911	34,631		102,000		102,000			
25	Sp Alcohol Program	3,420		23,407		25,965			
26	Tourism & Promotion	78,557		100,000		100,000			
26	Local Emergency Planning Com.	2,172		5,100		5,100			
	SUBTOTAL	12,825,398		12,303,613		13,148,594			
27	Non-Budgeted Funds-A	915,574							
28	Non-Budgeted Funds-B	345,178							
29	Non-Budgeted Funds-C	342,595							
30	Non-Budgeted Funds-D	871,406							
31	Non-Budgeted Funds-E	10,995							
32	Non-Budgeted Funds-F	2,006,596							
	Non-Budgeted Funds-G	74,675							
	Totals	17,392,417	107.313	12,303,613	115.003	13,148,594	10,070,794	117.650	117.650
	Less: Transfers	2,392,987		1,576,903		1,753,200			
	Net Expenditure	14,999,430		10,726,710		11,395,394			
	Tax Levied for Budget Expenditures	7,760,647		10,070,736		xxxxxxxxxxxxxxxxx			
	Assessed Valuation	72,319,200		87,569,329		85,599,628			