CERTIFICATE

2026

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
Fire 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	106,590	69,619	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	106,590	69,619	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice		8			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 1.869

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Pres

Treas

Attest: _____, 2025

County Clerk

Governing Body

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Fire District #1
Phillips County
will meet on August 26, 2025 at 8:00 pm at Phillipsburg Fire Station 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 Phillipsburg Fire Station 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	55,969	2.104	97,500	1.802	106,590	69,619	1.869
Debt Service							
Non-Budgeted Funds	33,461						
Totals	89,430	2.104	97,500	1.802	106,590	69,619	1.869
						*Revenue Neutral Rate**	*1.869*
Less: Transfers	30,000		31,000		32,000		
Net Expenditures	59,430		66,500		74,590		
Total Tax Levied	51,318		69,624		xxxxxxxxxxxxxxx		
Assessed Valuation	24,394,499		38,637,637		37,257,502		

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*

John White

Fire District #1
Phillips 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	69,624	3,062	106	958	485	38
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	69,624	3,062	106	958	485	38

County Treas Motor Vehicle Estimate 3,062

County Treas Recreational Vehicle Estimate 106

County Treas 16/20M Vehicle Estimate 958

County Treas Commercial Vehicle Tax Estimate 485

County Treas Watercraft Tax Estimate 38

MVT Factor 0.04398

RVT Factor 0.00152

16/20M Factor 0.01376

Comm Veh Facto 0.00697

Watercraft Factor 0.00055

2026

Fire District #1
Phillips 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
General	Special Equipment	30,000	31,000	32,000	19-3612c
	Totals	30,000	31,000	32,000	
	Adjustments*				
	Adjusted Totals	30,000	31,000	32,000	

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

Fire District #1
Phillips 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.

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	34,215	36,888	24,011
Receipts:			
Ad Valorem Tax	51,559	69,624	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,763	1,756	3,062
Recreational Vehicle Tax	98	71	106
16/20M Vehicle Tax	890	846	958
Commercial Vehicle Tax	513	290	485
Watercraft Tax	19	36	38
LAVTR			0
Mutual Aid			5,000
Donations & Gifts	2,800	10,000	2,000
Sale of Equipment		2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**58,642**	**84,623**	**13,649**
Resources Available:	**92,857**	**121,511**	**37,660**
Expenditures:			
City of Phillipsburg	25,618	56,000	61,510
Bond		300	500
Capital Outlay	0	5,000	5,000
Contractual	255	2,000	2,000
Commodities		3,000	5,080
Publication	96	200	500
Transfer to Special Equipment	30,000	31,000	32,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**55,969**	**97,500**	**106,590**
Unencumbered Cash Balance Dec 31	36,888	24,011	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	107,300	92,250	106,590
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	106,590
		Tax Required	68,930
	Delinquent Comp Rate:	1.0%	689
		Amount of 2025 Ad Valorem Tax	69,619

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Fire District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	104,435	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		104,435
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equipment										
Donations/Grants	58,500									
Transfer General	30,000									
Interest	3,520									
Total Receipts	92,020	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	92,020
Resources Available:	196,455	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	196,455
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	33,461									
Total Expenditures	33,461	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	33,461
Cash Balance Dec 31	162,994	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	162,994 **
										162,994 **

** Note: These two block figures should agree.

CPA Summary See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.