State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 2
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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	191,750	168,187	
Debt Service	10-113				
Ambulance	19-6113	6	203,000	76,924	
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxx	394,750	245,111	
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	McPherson County	
	Ellsworth County	
	Saline County	
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	-

Revenue Neutral Rate	8.845
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McP. Co. Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Date Attested: 7-16, 2024
Holli D. Heltzel
County Clerk

Craig T. Larson
X
X
X
Governing Body

CPA Summary

Fire District # 2
McPherson County

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	163,417	11,556	315	191	240	398
Debt Service	0	0	0	0	0	0
Ambulance	79,413	5,615	153	93	117	193
	0	0	0	0	0	0
Total	242,830	17,171	468	284	357	591

County Treas Motor Vehicle Estimate 17,171

County Treas Recreational Vehicle Estimate 468

County Treas 16/20M Vehicle Estimate 284

County Treas Commercial Vehicle Tax Estimate 357

County Treas Watercraft Tax Estimate 591

MVT Factor 0.07071

RVT Factor 0.00193

16/20M Factor 0.00117

Comm Veh Factor 0.00147

Watercraft Factor 0.00243

2025

Fire District # 2
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Fire General	Fire Capital Reserve	-	20,000	12,000	19-3612c
Ambulance General	Amb. Capital Res.	-	45,000	30,000	12-110d
	Totals	0	65000	42000	
	Adjustments*				
	Adjusted Totals	0	65000	42000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Fire District # 2
McPherson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				Total	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,963	19,416	9,211
Receipts:			
Ad Valorem Tax	154,097	160,149	xxxxxxxxxxxxxxx
Delinquent Tax	774	800	950
Motor Vehicle Tax	8,055	7,608	11,556
Recreational Vehicle Tax	202	381	315
16/20M Vehicle Tax	187	291	191
Commercial Vehicle Tax	150	228	240
Watercraft Tax		338	398
Grants	25,577		
Donations	5,366	4,000	4,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**194,408**	**173,795**	**17,650**
Resources Available:	**212,371**	**193,211**	**26,861**
Expenditures:			
Personnel	2,681	3,500	3,800
Contractual	15,370	16,000	16,800
Commodities	39,704	35,000	36,500
Insurance	14,609	15,500	22,900
Capital Outlay	120,591	94,000	99,750
Trsf to Reserve fund		20,000	12,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**192,955**	**184,000**	**191,750**
Unencumbered Cash Balance Dec 31	19,416	9,211	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	209,577	184,000	191,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,750
		Tax Required	164,889
	Delinquent Comp Rate:	2.0%	3,298
		Amount of 2024 Ad Valorem Tax	168,187

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,964	38,328	24,467
Receipts:			
Ad Valorem Tax	60,664	77,825	xxxxxxxxxxxxxxxx
Delinquent Tax	348	500	600
Motor Vehicle Tax	3,979	2,984	5,615
Recreational Vehicle Tax	100	149	153
16/20M Vehicle Tax	92	114	93
Commercial Vehicle Tax	74	89	117
Watercraft Tax		132	193
County Appropriation	54,346	54,346	54,346
Run Charges	63,761	40,000	42,000
Insurance Claim	9,082		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**192,446**	**176,139**	**103,117**
Resources Available:	**212,410**	**214,467**	**127,584**
Expenditures:			
Personnel	111,659	115,000	118,000
Operating Expenses	62,423	30,000	42,000
Capital Outlay			13,000
Trsf to Capital Reserve		45,000	30,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**174,082**	**190,000**	**203,000**
Unencumbered Cash Balance Dec 31	38,328	24,467	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	174,082	190,000	203,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,000
		Tax Required	75,416
	Delinquent Comp Rate:	2.0%	1,508
		Amount of 2024 Ad Valorem Tax	76,924

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Fire District # 2

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Capital Reserve		**Ambulance Cap Res**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	64,651	Cash Balance Jan 1	148,664	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		213,315
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	534	Interest	1,241							
		Donations	6,758							
Total Receipts	534	Total Receipts	7,999	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,533
Resources Available:	65,185	Resources Available:	156,663	Resources Available:	0	Resources Available:	0	Resources Available:	0	221,848
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Equip	2,178	Equipment	4,424							
Total Expenditures	2,178	Total Expenditures	4,424	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,602
Cash Balance Dec 31	63,007	Cash Balance Dec 31	152,239	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	215,246 **
										215,246 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District # 2

McPherson County

will meet on September 9, 2024 at 9:30 A.M. at 1st Floor, 122 West Marlin, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Administrator's Office, McPherson County Courthouse and will be available at this hearing.

SUPPORTING COUNTIES

McPherson County (home county) Ellsworth County, Saline County

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	192,955	5.632	184,000	6.120	191,750	168,187	6.237
Debt Service							
Ambulance	174,082	2.209	190,000	2.974	203,000	76,924	2.853
Non-Budgeted Funds	6,602						
Totals	373,639	7.841	374,000	9.094	394,750	245,111	9.090
						*Revenue Neutral Rate***	*8.845*
Less: Transfers	0		65,000		42,000		
Net Expenditures	373,639		309,000		352,750		
Total Tax Levied	215,656		242,830		xxxxxxxxxxxxxxx		
Assessed Valuation:	27,506,446		26,704,463		26,963,921		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Craig Larson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF RURAL FIRE DISTRICT #2, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 9.090. The date of our hearing is September 9, 2024 at 9:30 AM and will be held at 122 West Marlin, McPherson, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on June 27, 2024.



Scott Johnson

Board Member

G-6-237
A-2,853
9.090

MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #2570290

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Nicole Bitton, as publisher/agent of

MCPHERSON SENTINEL

of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

08/14/2024

N Bitton

Agent Signature

Subscribed and sworn to before me this

14 day of August, A.D. 2024.

Kelli Metzger

KELLI METZGER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES OCTOBER 19, 2024

Notary Public

Advertising Fee: $129.94

Published in McPherson Sentinel
Aug 14, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING FOR MCPHERSON COUNTY AND MCPHERSON COUNTY RURAL FIRE DISTRICT # 2

The governing body of McPherson County, Kansas will meet on September 9, 2024 at 9:30 A.M., at 122 West Marlin, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax to be levied and the Revenue Neutral Rate Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budgeted 2025 Expenditures and the Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 Budget. The "Est. Tax Rate" column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023		2024		PROPOSED BUDGET 2025		
Fund	Actual Expenditures	Actual Tax Rate	Budget or Estimate for Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Tax to be Levied	Proposed Estimated Tax Rate*
General	13,302,226	12.542	12,270,405	12.551	13,258,390	6,544,881	12.144
Public Works	7,171,522	10.666	7,324,128	10.389	7,772,583	5,912,082	10.970
Health	842,520	0.760	766,465	0.680	909,287	366,245	0.680
Employee Benefits	3,048,106	5.785	3,324,110	5.464	3,732,508	3,381,712	6.275
Noxious Weed	305,040	0.358	351,890	0.354	344,252	188,629	0.350
Comm. Developmental Services	503,455	0.215	567,104	0.210	519,104	112,937	0.210
Debt Service	316,250		253,900		258,200		
Community Corrections	1,366,821		1,391,337		1,448,114		
Court Trustee Fund	294,040		306,545		287,760		
Telephone Tax (2012)	251,772		325,625		334,960		
Special Alcohol	10,500		15,000		15,000		
Special Park & Recreation	4,033		14,000		15,000		
Tech Fund - Register of Deeds	42,853		70,400		80,400		
Tech Fund - County Clerk	10,565		13,998		17,625		
Tech Fund - County Treasurer	7,130		8,929		9,325		
Special Landfill	2,065,176		2,036,500		2,044,500		
Special Highway Improvement	334,000		xx		xx		
ARPA - SLFRF Federal Grant	803,062		1,496,181		XX		
County Totals	30,970,961	30.326	30,536,517	29.628	31,047,208	16,506,485	30.626
Revenue Neutral Rate **							28.907
Less: Transfers	1,910,789		889,000		1,411,000		
Net Expenditures	29,060,171		29,647,517		29,636,208		
Total Tax Levied	15,321,362		15,575,248		XXXXXXX		
Assessed Valuation	513,593,891		525,756,542		538,931,432		
Outstanding Indebtedness, as of January 1,	2023		2024		2025		
General Obligation Bonds	2,375,000		2,130,000		1,940,000		

* Tax Rates are expressed in mills.
** Revenue Neutral Rate as defined by KSA 79-2988.
Hollie D. Melroy, County Clerk

MCPHERSON COUNTY RURAL FIRE DISTRICT # 2	2023		2024		PROPOSED BUDGET 2025		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate for Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Tax to be Levied	Proposed Estimated Tax Rate*
# 2 Fire	192,955	5.632	184,000	6.120	191,750	168,187	6.237
# 2 Ambulance	174,082	2.209	190,000	2.974	203,000	76,924	2.853
# 2 Fire - Special Equip. Reserve	2,178	xx	xx	xx	xx	xx	xx
# 2 Amb. - Special Equip. Res.	4,424	xx	xx	xx	xx	xx	xx
Total Fire District # 1	373,639	7.841	374,000	9.094	394,750	245,111	9.090
Revenue Neutral Rate **							8.845

* Tax Rates are expressed in mills. ** Revenue Neutral Rate as defined by K.S.A. 79-2988
Hollie D. Melroy, County Clerk

2570290

RURAL FIRE DISTRICT # 2
RESOLUTION NO. 2024 - 01

A RESOLUTION OF THE RURAL FIRE DISTRICT # 2, MCPHERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, The Revenue Neutral Rate for the RFD # 2 was calculated as 8.845 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the RFD # 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the RFD # 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE RURAL FIRE DISTRICT # 2, MCPHERSON COUNTY, KANSAS:

The RFD # 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.845 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September 2024 and **SIGNED** by the Governing Body.

Keith Becker

David O'Dell

Thomas L. Kueser

(S E A L)

Attested:

Hollie D. Melroy, County Clerk

Roll Call Vote

A Roll Call Vote of the McPherson County Rural Fire District # 2 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024.

Rural Fire District # 2, Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Keith Becker, Commissioner	X		
David O'Dell, Commissioner	X		
Thomas L. Kueser, Commissioner	X		
TOTAL	**3**		

Certified:

Abby A. Hendershot