State of Kansas
Special District

2026

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation 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	234,750	211,557	
Debt Service	10-113				
Ambulance	19-6113	6	203,000	33,369	
Non-Budgeted Funds		7			
Totals		xxxxxxxx	437,750	244,926	
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice		9			
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
McPherson County	
Ellsworth	
Saline	
0	
0	
Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	9.101
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: 8-11 2025
Hollie D. Melroy
County Clerk

Craig X Lawson
Governing Body

CPA Summary

Fire District # 2
McPherson 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	168,187	11,718	383	271	253	423
Debt Service	0	0	0	0	0	0
Ambulance	76,924	5,360	175	124	115	193
	0	0	0	0	0	0
Total	245,111	17,078	558	395	368	616

County Treas Motor Vehicle Estimate 17,078

County Treas Recreational Vehicle Estimate 558

County Treas 16/20M Vehicle Estimate 395

County Treas Commercial Vehicle Tax Estimate 368

County Treas Watercraft Tax Estimate 616

MVT Factor 0.06967

RVT Factor 0.00228

16/20M Factor 0.00161

Comm Veh Factor 0.00150

Watercraft Factor 0.00251

2026

Fire District # 2
McPherson 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
Fire General	Fire Cap Reserve	50,000	62,000	55,000	19-3612c
Ambulance General	Amb Cap Reserve	-	30,000	30,000	12-110d
	Totals	50000	92000	85000	
	Adjustments*				
	Adjusted Totals	50000	92000	85000	

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

Fire District # 2
McPherson 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**

***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	19,411	20,070	10,793
Receipts:			
Ad Valorem Tax	162,298	164,823	xxxxxxxxxxxxxxxx
Delinquent Tax	1,652	950	
Motor Vehicle Tax	9,074	11,556	11,718
Recreational Vehicle Tax	273	315	383
16/20M Vehicle Tax	209	191	271
Commercial Vehicle Tax	245	240	253
Watercraft Tax		398	423
Grants	500		
Donations	10,038	4,000	3,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**184,289**	**182,473**	**16,548**
Resources Available:	**203,700**	**202,543**	**27,341**
Expenditures:			
Personnel	3,840	3,800	3,800
Contractual - Labor	28,161	16,800	16,800
Commodities			
Operating Expenses	39,096	36,500	36,500
Insurance	11,559	22,900	22,900
Capital Outlay	50,974	49,750	99,750
Trsf to Reserve Fund	50,000	62,000	55,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**183,630**	**191,750**	**234,750**
Unencumbered Cash Balance Dec 31	20,070	10,793	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	184,000	191,750	234,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	234,750
		Tax Required	207,409
	Delinquent Comp Rate:	2.0%	4,148
		Amount of 2025 Ad Valorem Tax	211,557

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,328	91,919	67,422
Receipts:			
Ad Valorem Tax	78,791	75,386	xxxxxxxxxxxxxxxx
Delinquent Tax	767	600	550
Motor Vehicle Tax	3,657	5,615	5,360
Recreational Vehicle Tax	110	153	175
16/20M Vehicle Tax	104	93	124
Commercial Vehicle Tax	98	117	115
Watercraft Tax		193	193
County Appropriation	54,347	54,346	54,346
Ambulance Runs	52,710	42,000	42,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**190,584**	**178,503**	**102,863**
Resources Available:	**228,912**	**270,422**	**170,285**
Expenditures:			
Personnel	96,547	118,000	118,000
Operating Expenses	33,441	42,000	42,000
Insurance	6,505	13,000	13,000
Trsf to Capital Reserve		30,000	30,000
Cash Forward (2026 column)			
Miscellaneous	500		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**136,993**	**203,000**	**203,000**
Unencumbered Cash Balance Dec 31	91,919	67,422	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	190,000	203,000	203,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,000
		Tax Required	32,715
	Delinquent Comp Rate:	2.0%	654
		Amount of 2025 Ad Valorem Tax	33,369

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Fire District # 2

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Equip Reserve		**Amb Capital Reserve**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	63,007	Cash Balance Jan 1	152,239	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		215,246
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,028	Interest	1,920							
		Donations	5,357							
		Co. Amb. Appr.	175,000							
Total Receipts	1,028	Total Receipts	182,277	Total Receipts	0	Total Receipts	0	Total Receipts	0	183,305
Resources Available:	64,035	Resources Available:	334,516	Resources Available:	0	Resources Available:	0	Resources Available:	0	398,551
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equiptment	34,495									
Total Expenditures	34,495	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	34,495
Cash Balance Dec 31	29,540	Cash Balance Dec 31	334,516	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	364,056 **
										364,056 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Fire District # 2

McPherson County

will meet on August 11, 2025 at 9:30 A.M. at 1115 West Ave A, 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.

Detailed budget information is avaiable at Adminstration Office, McPherson County Courthouse and will be available at this hearing.

SUPPORTING COUNTIES

McPherson County (home county) Ellsworth, Saline

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	183,630	6.120	191,750	6.234	234,750	211,557	7.853
Debt Service							
Ambulance	136,993	2.974	203,000	2.852	203,000	33,369	1.239
Non-Budgeted Funds	34,495						
Totals	355,118	9.094	394,750	9.086	437,750	244,926	9.092
						*Revenue Neutral Rate***	*9.101*
Less: Transfers	50,000		92,000		85,000		
Net Expenditures	305,118		302,750		352,750		
Total Tax Levied	242,830		245,111		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	26,704,463		26,980,818		26,938,998		

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*

Craig Larson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Fire District #2**

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

X 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, 2025.

WITNESS my hand and official seal on 7/17, 2025

(Seal)

Rick Watts Co. Admin

~~Governing Body~~

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF BUDGET HEARING

The governing body of McPherson County, Kansas will meet on August 11, 2025 at 9:10 A.M., at 1115 West Ave A, McPherson, KS., for the purpose of hearing and answering objections of taxpayers relating to the amount of ad valorem tax and the proposed use of all funds.

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 2026 Expenditures and the Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 Budget. The "Est. Tax Rate" is shown for comparative purposes and is subject to change depending on the final assessed valuation.

MCPHERSON COUNTY RURAL FIRE DISTRICTS	2024		2025		PROPOSED BUDGET 2026			
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2025 Tax to be Levied	Est. Tax Rate*	Revenue Neutral Rate **
#1 General	149,900	6.625	164,500	7.288	163,850	147,711	6.571	
#1 Ambulance	156,844	2.843	185,000	2.068	175,000	44,913	1.998	
#1 Gen. - Special Equip. Res.	53,500	xx	xx	xx	xx	xx	xx	
Total Fire District #1	360,244	9.468	349,500	9.356	338,850	192,624	8.569	8.579
#2 General	183,930	6.120	191,750	6.234	234,750	211,557	7.853	
#2 Ambulance	136,993	2.974	203,000	2.852	203,000	33,369	1.239	
#2 Gen. - Special Equip Res.	34,495	xx	xx	xx	xx	xx	xx	
Total Fire District #2	355,418	9.094	394,750	9.086	437,750	244,926	9.092	9.101
#3 General	228,000	5.130	206,750	5.255	205,100	200,833	5.278	5.412
#3 Gen - Special Equip Res	111	xx	xx	xx	xx	xx	xx	
#4 General	71,282	7.285	122,000	7.342	77,550	69,471	7.407	7.424
#5 General	254,956	4.174	241,600	4.184	243,600	227,326	4.163	4.163
#5 Special Equipment Res.	354,714	xx	xx	xx	xx	xx	xx	
#6 General	97,934	9.670	81,500	9.881	89,800	76,331	9.900	9.901
#6 Special Equipment Res.	1,291	xx	xx	xx	xx	xx	xx	

* Tax Rates are expressed in mills.

** Revenue Neutral Rate as defined by K.S.A. 79-2988

Hollie D. Melroy

Published in McPherson Sentinel July 30, 2025.

3693360

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The 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).

Publication Dates:

- Jul 30, 2025

Advertising Fee: $92.38

Anjana Bhadoriya

Agent

VERIFICATION

SHERI SMITH
Notary Public - State of Florida
Commission # HH289383
Expires on May 31, 2026

State of Florida
County of Broward

Signed or attested before me on this: 07/31/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

State of Kansas
Special District

2026

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;
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RNR Hearing Notice		9			
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
McPherson County	15,564,319
Ellsworth	11,375,779
Saline	
0	
0	
Nov 1, 2025 Total Assessed Valuation	26,940,098

Revenue Neutral Rate	9.101
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: 8-11 2025
Hollie D. Melroy
County Clerk

Craig X Lawson
Scott Johnson
X Paul Wilson
X James Mayfield Lucy James
Governing Body

CPA Summary