State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 8
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	148,000	121,638	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	148,000	121,638	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice		8			
Neighborhood Revitalization					

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

Revenue Neutral Rate	5.281
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: 9-8 2025

Hollie D. Melroy
County Clerk

Governing Body

CPA Summary

Fire District # 8
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	111,579	9,733	264	304	190	52
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	111,579	9,733	264	304	190	52

County Treas Motor Vehicle Estimate 9,733

County Treas Recreational Vehicle Estimate 264

County Treas 16/20M Vehicle Estimate 304

County Treas Commercial Vehicle Tax Estimate 190

County Treas Watercraft Tax Estimate 52

MVT Factor 0.08723

RVT Factor 0.00237

16/20M Factor 0.00272

Comm Veh Factor 0.00170

Watercraft Factor 0.00047

2026

Fire District # 8
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
General	Special Machinery	80,000	110,000	74,000	19-3612c
	Totals	80000	110000	74000	
	Adjustments*				
	Adjusted Totals	80000	110000	74000	

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

Fire District # 8
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	114,453	95,483	17,604
Receipts:			
Ad Valorem Tax	111,389	109,347	xxxxxxxxxxxxxxxxx
Delinquent Tax	668	1,000	600
Motor Vehicle Tax	10,294	9,585	9,733
Recreational Vehicle Tax	276	295	264
16/20M Vehicle Tax	299	279	304
Commercial Vehicle Tax	171	174	190
Watercraft Tax		61	52
Lots Sale	75		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**123,172**	**120,741**	**11,143**
Resources Available:	**237,625**	**216,224**	**28,747**
Expenditures:			
Personnel	1,203	5,000	5,000
Contractual	40,199	42,000	44,000
Commodities	11,159	8,620	12,000
Insurance	5,945	8,000	8,000
Capital Outlay	3,636	25,000	5,000
Transfer to Equipment Reserve	80,000	110,000	74,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**142,142**	**198,620**	**148,000**
Unencumbered Cash Balance Dec 31	95,483	17,604	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	158,750	198,620	148,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,000
		Tax Required	119,253
	Delinquent Comp Rate:	2.0%	2,385
		Amount of 2025 Ad Valorem Tax	121,638

CPA Summary

Fire District # 8

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			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	231,193	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		231,193
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	7,282									
Trsf from Gen Fund	80,000									
Total Receipts	87,282	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	87,282
Resources Available:	318,475	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	318,475
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	318,475	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	318,475 **
										318,475 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District # 8

McPherson County

will meet on September 8, 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 and Revenue Neutral Rate. Detailed budget information is avaiable at Administration Office, McPherson County Courthouse and will be available at this hearing.

SUPPORTING COUNTIES

McPherson County (home county) 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	142,142	5.441	198,620	5.421	148,000	121,638	5.756
Debt Service							
Non-Budgeted Funds							
Totals	142,142	5.441	198,620	5.421	148,000	121,638	5.756
						*Revenue Neutral Rate***	*5.281*
Less: Transfers	80,000		110,000		74,000		
Net Expenditures	62,142		88,620		74,000		
Total Tax Levied	112,024		111,579		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	20,567,588		20,584,525		21,132,197		

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*

Bruce Peterson

Board Member

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Fire District # 8

will meet on September 8, 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 revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

McPherson County (home county) Saline

Revenue Neutral Rate*	5.281	Proposed Tax Rate	5.756

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District # 8

McPherson County

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	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	142,142	5.441	198,620	5.421	148,000	121,638	5.756
Debt Service							
Non-Budgeted Funds							
Totals	142,142	5.441	198,620	5.421	148,000	121,638	5.756
						*Revenue Neutral Rate***	*5.281*
Less: Transfers	80,000		110,000		74,000		
Net Expenditures	62,142		88,620		74,000		
Total Tax Levied	112,024		111,579		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	20,567,588		20,584,525		21,132,197		

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*

Bruce Peterson

TO: Hollie Melroy, County Clerk
FROM: Rick Witte RW
DATE: September 18, 2025
Re: Fire Districts - NOTICE OF REVENUE NEUTRAL RATE INTENT

Following are the Rural Fire Districts that will exceed the revenue neutral rate for their 2026 Budget.
This will be published with the County's 2026 Budget Notice.

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND THE BUDGET HEARING

The governing body of McPherson County, Kansas will meet on September 8, 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 Revenue Neutral Rate, 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.

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 **
#7 General	235,320	3.335	340,800	3.266	384,900	177,899	4.339	3.096
#7 Capital Equip Reserve	381,977	xx	xx	xx	xx	xx	xx	
#8 General	142,142	5.441	198,620	5.421	148,000	121,638	5.756	5.281
#9 General	273,250	8.894	270,350	8.631	317,850	294,230	9.738	8.220
#9 Capital Equip Reserve	173,230	xx	xx	xx	xx	xx	xx	
#10 General	33,586	4.575	33,593	4.459	36,672	32,572	4.565	4.233

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, 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:
- Aug 6, 2025

Advertising Fee: $59.78

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND THE BUDGET HEARING

The governing body of McPherson County, Kansas will meet on September 8, 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 Revenue Neutral Rate, the amount of ad valorem tax and the proposed use of all funds.

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BUDGET SUMMARY

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FIRE DISTRICTS	2024		2025		PROPOSED BUDGET 2026			
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#7 Capital Equip Reserve	381,977	xx	xx	xx	xx	xx	xx	
#8 General	142,142	5.441	198,620	5.421	148,000	121,638	5.756	5.281
#9 General	273,250	8.894	270,350	8.631	317,850	294,230	9.738	8.220
#9 Capital Equip Reserve	173,230	xx	xx	xx	xx	xx	xx	
#10 General	33,586	4.575	33,593	4.459	36,672	32,572	4.565	4.233

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

Published in McPherson Sentinel August 6, 2025.

3708470

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Fire District #8**

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

X Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: 5.756

Our proposed ad valorem tax (dollar amount) is: $ 121,638

The date of our hearing is: 9-8-2025

The time of our hearing is: 9:30 AM

The location of our hearing is: 1115 West Ave A.
McPherson, KS

_____ 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)

Rita 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.

RURAL FIRE DISTRICT #8
RESOLUTION NO. 2025 – 01

A RESOLUTION OF THE RURAL FIRE DISTRICT #8, MCPHERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, The Revenue Neutral Rate for the RFD # 8 was calculated as 5.281 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the RFD # 8 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the RFD # 8, 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 # 8, MCPHERSON COUNTY, KANSAS:

The RFD # 8 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.281 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 8th day of September 2025 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

Rural Fire District #8, Resolution No. 2025 - 01

A Roll Call Vote of the McPherson County Commission To Levy a Property
Tax Exceeding the Revenue Neutral Rate For
Rural Fire District #8
Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Governing Body Member	Yes	No	No Vote
Keith Becker	X		
David O'Dell	X		
Thomas Kueser	X		
TOTAL			

Certified:

State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 8
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.

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Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice		8			
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
McPherson County	18,432,258
Saline	2,703,036
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	21,135,294

Revenue Neutral Rate	5.281
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: 9-8 2025
Hollie D Mellroy
County Clerk

Governing Body

CPA Summary