CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 5

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	243,600	227,326	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	243,600	227,326	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.163
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

Attest: 8-11, 2025

County Clerk

Governing Body

CPA Summary

Fire District # 5
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	226,967	14,714	429	393	1,366	49
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	226,967	14,714	429	393	1,366	49

County Treas Motor Vehicle Estimate 14,714

County Treas Recreational Vehicle Estimate 429

County Treas 16/20M Vehicle Estimate 393

County Treas Commercial Vehicle Tax Estimate 1,366

County Treas Watercraft Tax Estimate 49

MVT Factor 0.06483

RVT Factor 0.00189

16/20M Factor 0.00173

Comm Veh Factor 0.00602

Watercraft Factor 0.00022

2026

Fire District # 5
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	Capital Reserve	47,000	100,000	100,000	19-3612c
	Totals	47,000	100,000	100,000	
	Adjustments*				
	Adjusted Totals	47,000	100,000	100,000	

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

Fire District # 5
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**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Fire District # 5
McPherson 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	8,090	3,030	2,280
Receipts:			
Ad Valorem Tax	221,989	222,428	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,400	1,940	1,500
Motor Vehicle Tax	15,232	14,243	14,714
Recreational Vehicle Tax	426	408	429
16/20M Vehicle Tax	483	445	393
Commercial Vehicle Tax	1,360	1,321	1,366
Watercraft Tax		65	49
In Lieu of Taxes			
Donations	7,832		
Interest on Idle Funds	174		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**249,896**	**240,850**	**18,451**
Resources Available:	**257,986**	**243,880**	**20,731**
Expenditures:			
FF Comp & Training	35,368	22,500	22,500
Contractual	37,657	28,500	28,500
Commodities	43,375	52,500	52,500
Insurance	16,233	20,000	20,000
Capital Outlay	59,244	18,100	20,100
Trsf to Equipment Reserve	47,000	100,000	100,000
EMS classes & training	16,079		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**254,956**	**241,600**	**243,600**
Unencumbered Cash Balance Dec 31	3,030	2,280	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	254,956	241,600	243,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,600
		Tax Required	222,869
	Delinquent Comp Rate:	2.0%	4,457
		Amount of 2025 Ad Valorem Tax	227,326

CPA Summary

Fire District # 5

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	114,204	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		114,204
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	6,238									
Transfer from Gen	47,000									
Total Receipts	53,238	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	53,238
Resources Available:	167,442	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	167,442
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	167,442	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	167,442 **
										167,442 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of

Fire District # 5

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 levied.

Detailed budget information is available at Administration Office, McPherson County Courthouse 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 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	254,956	4.174	241,600	4.184	243,600	227,326	4.163
Debt Service							
Non-Budgeted Funds							
Totals	254,956	4.174	241,600	4.184	243,600	227,326	4.163
						*Revenue Neutral Rate**	*4.163*
Less: Transfers	47,000		100,000		100,000		
Net Expenditures	207,956		141,600		143,600		
Total Tax Levied	226,981		226,967		xxxxxxxxxxxxxxx		
Assessed Valuation	54,429,082		54,330,331		54,605,597		

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*

Ricky Schroeder

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	163,650	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	338,650	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	208,750	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 # HH269383
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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Fire District #5**

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 Witte 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.

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 5

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.

35,087,549
395,283
34,492,266

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Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	243,600	227,326	4.162
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					54,618,653
RNR Hearing Notice					
Neighborhood Revitalization Rate					Nov. 1; 2025 Total Assessed Valuation

Revenue Neutral Rate	4.163
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

Attest: 8-11, 2025
Hollie D. Melroy
County Clerk

Governing Body

CPA Summary