State of Kansas
Special District

# CERTIFICATE

2026

To the Clerk of McPherson 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 | 19-3610 | 5 | 163,850 | 147,711 | |
| Debt Service | 10-113 | | | | |
| Ambulance | 65-6113 | 6 | 175,000 | 44,913 | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxxxxx | 338,850 | 192,624 | |
| Budget Hearing Notice | | 8 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 8.579 |
| **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

Governing Body

County Clerk

**CPA Summary**

Fire District # 1
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 | 150,190 | 10,935 | 368 | 288 | 649 | 21 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Ambulance | 42,630 | 3,104 | 105 | 82 | 184 | 6 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 192,820 | 14,039 | 473 | 370 | 833 | 27 |

County Treas Motor Vehicle Estimate 14,039

County Treas Recreational Vehicle Estimate 473

County Treas 16/20M Vehicle Estimate 370

County Treas Commercial Vehicle Tax Estimate 833

County Treas Watercraft Tax Estimate 27

MVT Factor 0.07281

RVT Factor 0.00245

16/20M Factor 0.00192

Comm Veh Facto 0.00432

Watercraft Facto 0.00014

2026

Fire District # 1
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 Equip Reserve | - | 55,000 | 60,000 | 19-3612c |
| Ambulance General | Amb. Equip Reserve | 10,000 | 15,000 | 15,000 | 12-110d |
| | | | | | |
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| | | | | | |
| | **Totals** | 10,000 | 70,000 | 75,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 10,000 | 70,000 | 75,000 | |

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

Fire District # 1
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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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

Fire District # 1
McPherson County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2026

State of Kansas
Special District

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,107 | 2,134 | 1,174 |
| Receipts: | | | |
| Ad Valorem Tax | 130,172 | 147,186 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,911 | 1,300 | 1,200 |
| Motor Vehicle Tax | 10,116 | 9,545 | 10,935 |
| Recreational Vehicle Tax | 292 | 294 | 368 |
| 16/20M Vehicle Tax | 320 | 291 | 288 |
| Commercial Vehicle Tax | 600 | 592 | 649 |
| Watercraft Tax | | 32 | 21 |
| In Lieu of Taxes | | | |
| | | | |
| City of Camton | 4,440 | 4,300 | 4,400 |
| Donations | 76 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **148,927** | **163,540** | **17,861** |
| **Resources Available:** | **152,034** | **165,674** | **19,035** |
| Expenditures: | | | |
| Personnel | 9,343 | 5,000 | 11,000 |
| Contractual | 21,545 | 28,000 | 25,000 |
| Commodities | 13,350 | 19,000 | 15,600 |
| Insurance | 19,768 | 20,000 | 21,000 |
| Capital Outlay | 85,894 | 37,500 | 31,250 |
| Transfer to Reserve Fund | | 55,000 | 60,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **149,900** | **164,500** | **163,850** |
| Unencumbered Cash Balance Dec 31 | 2,134 | 1,174 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 152,400 | 164,500 | 163,850 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 163,850 |
| | | Tax Required | 144,815 |
| | Delinquent Comp Rate: | 2.0% | 2,896 |
| | | Amount of 2025 Ad Valorem Tax | 147,711 |

**CPA Summary**

| Adopted Budget<br>**Ambulance** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 46,556 | 72,230 | 27,999 |
| Receipts: | | | |
| Ad Valorem Tax | 55,861 | 41,777 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,371 | 500 | 600 |
| Motor Vehicle Tax | 4,131 | 4,085 | 3,104 |
| Recreational Vehicle Tax | 119 | 126 | 105 |
| 16/20M Vehicle Tax | 161 | 125 | 82 |
| Commercial Vehicle Tax | 236 | 254 | 184 |
| Watercraft Tax | | 14 | 6 |
| County Appropriation | 68,888 | 68,888 | 68,888 |
| Run Fees | 51,319 | 25,000 | 30,000 |
| Donations | 432 | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **182,518** | **140,769** | **102,969** |
| **Resources Available:** | **229,074** | **212,999** | **130,968** |
| Expenditures: | | | |
| Personnel | 107,131 | 115,000 | 115,000 |
| Contractual | 19,591 | 40,000 | 30,000 |
| Commodities | 20,122 | 15,000 | 15,000 |
| Trsf to Amb. Capital Reserve | 10,000 | 15,000 | 15,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **156,844** | **185,000** | **175,000** |
| Unencumbered Cash Balance Dec 31 | 72,230 | 27,999 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 160,000 | 185,000 | 175,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 175,000 |
| | | Tax Required | 44,032 |
| | Delinquent Comp Rate: | 2.0% | 881 |
| | | Amount of 2025 Ad Valorem Tax | 44,913 |

Adopted Budget

| 0 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>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 Reserve (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 Amoun | 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 # 1

## 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 Cash Balance Jan 1 | 338,118 | Unencumbered Cash Balance Jan 1 | 113,595 | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Total 451,713 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 1,765 | Interest | 795 | | | | | | | |
| Donations | 10,375 | | | | | | | | | |
| | | Trsf from Amb Gen | 10,000 | | | | | | | |
| Total Receipts | 12,140 | Total Receipts | 10,795 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 22,935 |
| Resources Available: | 350,258 | Resources Available: | 124,390 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 474,648 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Purchases | 53,500 | | | | | | | | | |
| Total Expenditures | 53,500 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 53,500 |
| Cash Balance Dec 31 | 296,758 | Cash Balance Dec 31 | 124,390 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 421,148 ** |
| | | | | | | | | | | 421,148 ** |

** Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF BUDGET HEARING**

State of Kansas
2026 Special District

The governing body of

**Fire District # 1**

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.

etailed budget information is available at County Administration, 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 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 | 149,900 | 6.625 | 164,500 | 7.288 | 163,850 | 147,711 | 6.571 |
| Debt Service | | | | | | | |
| Ambulance | 156,844 | 2.843 | 185,000 | 2.068 | 175,000 | 44,913 | 1.998 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 53,500 | | | | | | |
| Totals | 360,244 | 9.468 | 349,500 | 9.356 | 338,850 | 192,624 | 8.569 |
| | | | | | | *Revenue Neutral Rate*** | *8.579* |
| Less: Transfers | 10,000 | | 70,000 | | 75,000 | | |
| Net Expenditures | 350,244 | | 279,500 | | 263,850 | | |
| Total Tax Levied | 192,857 | | 192,820 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 20,386,797 | | 20,611,131 | | 22,480,574 | | |

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*

Matt Farnsworth

## 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

**MCPHERSON SENTINEL**

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 # HH268383
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 #1**

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 Wilt 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 # 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) |
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| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
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| General | 19-3610 | 5 | 163,850 | 147,711 | 6.572 |
| Debt Service | 10-113 | | | | |
| Ambulance | 65-6113 | 6 | 175,000 | 44,913 | 1.998 |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxxxxx | 338,850 | 192,624 | 8.570 |
| Budget Hearing Notice | | 8 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 22,474,719 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 8.579 |
| **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**