2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 7
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	384,900	177,899	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	384,900	177,899	
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	
Harvey	
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	3.096
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. Maloy
County Clerk

Governing Body

CPA Summary

Fire District # 7
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	127,370	8,661	200	109	1,454	33
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	127,370	8,661	200	109	1,454	33

County Treas Motor Vehicle Estimate 8,661

County Treas Recreational Vehicle Estimate 200

County Treas 16/20M Vehicle Estimate 109

County Treas Commercial Vehicle Tax Estimate 1,454

County Treas Watercraft Tax Estimate 33

MVT Factor 0.06800

RVT Factor 0.00157

16/20M Factor 0.00086

Comm Veh Factor 0.01142

Watercraft Factor 0.00026

2026

Fire District # 7
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	Fire Equip. Reserve	102,525	185,000	185,000	19-3612c
	Totals	102525	185000	185000	
	Adjustments*				
	Adjusted Totals	102525	185000	185000	

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

Fire District # 7
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	205,533	233,791	114,032
Receipts:			
Ad Valorem Tax	125,284	124,823	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,221	520	500
Motor Vehicle Tax	9,873	8,151	8,661
Recreational Vehicle Tax	231	196	200
16/20M Vehicle Tax	299	191	109
Commercial Vehicle Tax	1,220	1,529	1,454
Watercraft Tax		31	33
Surplus Property	17,525		
Refunds	733		
Donations	20,674		
City of Moundridge	85,000	85,000	85,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	518	600	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**263,578**	**221,041**	**96,457**
Resources Available:	**469,111**	**454,832**	**210,489**
Expenditures:			
Personnel	34,010	38,000	39,000
Contractual	8,769	6,500	9,500
Commodities	42,302	48,000	46,000
Insurance	15,451	17,300	18,900
Capital Outlay	32,263	46,000	86,500
Trsf to Capital Reserve	102,525	185,000	185,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**235,320**	**340,800**	**384,900**
Unencumbered Cash Balance Dec 31	233,791	114,032	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	311,200	340,800	384,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	384,900
		Tax Required	174,411
	Delinquent Comp Rate:	2.0%	3,488
		Amount of 2025 Ad Valorem Tax	177,899

CPA Summary

Fire District # 7

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	796,762	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		796,762
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	7,345									
City of Moundridge	102,525									
Total Receipts	109,870	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	109,870
Resources Available:	906,632	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	906,632
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	381,977									
Total Expenditures	381,977	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	381,977
Cash Balance Dec 31	524,655	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	524,655 **
										524,655 **

** Note: These two block figures should agree.

CPA Summary

RURAL FIRE DISTRICT #7
RESOLUTION NO. 2025 – 01

A RESOLUTION OF THE RURAL FIRE DISTRICT #7, MCPHERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, The Revenue Neutral Rate for the RFD # 7 was calculated as 3.096 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the RFD # 7 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 # 7, 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 # 7, MCPHERSON COUNTY, KANSAS:

The RFD # 7 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.096 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.

(S E A L)

Keith Becker

David O'Dell

Thomas L. Kueser

Attested:

Hollie D. Melroy, County Clerk

Roll Call Vote

Rural Fire District #7, 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 #7
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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District # 7

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) Harvey

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	235,320	3.335	340,800	3.266	384,900	177,899	4.339
Debt Service							
Non-Budgeted Funds	381,977						
Totals	617,297	3.335	340,800	3.266	384,900	177,899	4.339
						*Revenue Neutral Rate***	*3.096*
Less: Transfers	102,525		185,000		185,000		
Net Expenditures	514,772		155,800		199,900		
Total Tax Levied	127,703		127,370		xxxxxxxxxxxxxxxx		
Assessed Valuation:	38,293,412		38,863,422		41,003,893		

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*

Steve Garber

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Fire District # 7

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) Harvey

Revenue Neutral Rate*	3.096	Proposed Tax Rate	4.339

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Newspaper page size: Width: 10 in., Height: 17.69 in.

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

Published in McPherson Sentinel August 6, 2025.

3708470

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.

TO: Hollie Melroy, County Clerk
FROM: Rick Witte
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

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#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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Fire District #7**

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: 4.339

Our proposed ad valorem tax (dollar amount) is: $177,899

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

The time of our hearing is: 9:30 A.M.

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)

Pat Wittman 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

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 7
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
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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	26,465,775
Harvey	14,530,848
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	40,996,623

Revenue Neutral Rate	3.096
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. Maloney
County Clerk

Steve K Graber

Governing Body

CPA Summary