CERTIFICATE

2025

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	164,500	150,190	
Debt Service	10-113				
Ambulance	65-6113	6	185,000	42,630	
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	349,500	192,820	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	9.367
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 7-16, 2024
County Clerk

Governing Body

CPA Summary

Fire District # 1
McPherson County

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	135,058	9,545	294	291	592	32
Debt Service	0	0	0	0	0	0
Ambulance	57,799	4,085	126	125	254	14
	0	0	0	0	0	0
Total	192,857	13,630	420	416	846	46

County Treas Motor Vehicle Estimate 13,630

County Treas Recreational Vehicle Estimate 420

County Treas 16/20M Vehicle Estimate 416

County Treas Commercial Vehicle Tax Estimate 846

County Treas Watercraft Tax Estimate 46

MVT Factor 0.07067

RVT Factor 0.00218

16/20M Factor 0.00216

Comm Veh Facto 0.00439

Watercraft Facto 0.00024

Fire District # 1
McPherson County

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Fire General	Fire Capital Reserve	-	51,000	55,000	19-3612c
Ambulance Gen.	Amb. Capital Reserve	10,000	10,000	15,000	12-110d
	Totals	10,000	61,000	70,000	
	Adjustments*				
	Adjusted Totals	10,000	61,000	70,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Fire District # 1
McPherson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,866	3,107	901
Receipts:			
Ad Valorem Tax	135,263	132,357	xxxxxxxxxxxxxxxx
Delinquent Tax	3,651	1,350	1,300
Motor Vehicle Tax	9,700	10,452	9,545
Recreational Vehicle Tax	318	326	294
16/20M Vehicle Tax	317	349	291
Commercial Vehicle Tax	714	1,021	592
Watercraft Tax		39	32
In Lieu of Taxes			
City of Canton	4,304	4,300	4,300
Donations	73		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**154,340**	**150,194**	**16,354**
Resources Available:	**159,206**	**153,301**	**17,255**
Expenditures:			
Personnel	2,715	7,000	5,000
Contractual	27,025	11,500	28,000
Commodities	17,133	18,000	19,000
Insurance	16,261	16,100	17,500
Capital Outlay	92,965	48,800	40,000
Transfer to Reserve Fund		51,000	55,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**156,099**	**152,400**	**164,500**
Unencumbered Cash Balance Dec 31	3,107	901	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	156,100	152,400	164,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,500
		Tax Required	147,245
	Delinquent Comp Rate:	2.0%	2,945
		Amount of 2024 Ad Valorem Tax	150,190

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,750	46,556	43,414
Receipts:			
Ad Valorem Tax	53,050	56,643	xxxxxxxxxxxxxxxx
Delinquent Tax	1,872	550	500
Motor Vehicle Tax	4,976	4,097	4,085
Recreational Vehicle Tax	164	128	126
16/20M Vehicle Tax	159	137	125
Commercial Vehicle Tax	366	400	254
Watercraft Tax		15	14
County Appropriation	68,888	68,888	68,888
Run Fees	36,889	25,000	25,000
Unit Sale	31,440	0	
Insurance/Grants	1,487	0	
Interest on Idle Funds	957	1,000	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**200,248**	**156,858**	**99,792**
Resources Available:	**212,998**	**203,414**	**143,206**
Expenditures:			
Personnel	93,590	110,000	115,000
Operating	31,412	35,000	40,000
Capital Outlay	31,440	5,000	15,000
Transfer to Reserve Fund	10,000	10,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**166,442**	**160,000**	**185,000**
Unencumbered Cash Balance Dec 31	46,556	43,414	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	167,500	160,000	185,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,000
		Tax Required	41,794
	Delinquent Comp Rate:	2.0%	836
		Amount of 2024 Ad Valorem Tax	42,630

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

Fire District # 1

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire-Capital Outlay		**Amb-Capital Outlay**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	356,137	Cash Balance Jan 1	194,436	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		550,573
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,209									
Donations	2,157									
Total Receipts	4,366	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,366
Resources Available:	360,503	Resources Available:	194,436	Resources Available:	0	Resources Available:	0	Resources Available:	0	554,939
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Purchases	22,385									
Total Expenditures	22,385	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	22,385
Cash Balance Dec 31	338,118	Cash Balance Dec 31	194,436	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	532,554 **
										532,554 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

2025

NOTICE OF BUDGET HEARING

The governing body of

Fire District # 1

McPherson County

will meet on August 5, 2024 at 9:30 A.M. at 122 West Marlin, 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, County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 202		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	156,099	7.186	152,400	6.625	164,500	150,190	7.288
Debt Service							
Ambulance	166,442	2.818	160,000	2.843	185,000	42,630	2.068
Non-Budgeted Funds	22,385						
Totals	344,926	10.004	312,400	9.468	349,500	192,820	9.356
						*Revenue Neutral Rate***	*9.367*
Less: Transfers	10,000		61,000		70,000		
Net Expenditures	334,926		251,400		279,500		
Total Tax Levied	192,941		192,857		xxxxxxxxxxxxxxx		
Assessed Valuation	19,288,775		20,386,797		20,609,214		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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 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, 2024.

WITNESS my hand and official seal on 7/16 ,2024.

(Seal)

Matt Farnsworth

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

Published in McPherson Sentinel
Jul 24, 2024

NOTICE OF BUDGET HEARING

The governing body of McPherson County, Kansas will meet on August 5, 2024 at 9:30 A.M., at 122 West Marlin, 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 2025 Expenditures and the Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 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	2023		2024		PROPOSED BUDGET 2025			
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2024 Tax to be Levied	Est. Tax Rate*	Revenue Neutral Rate **
#1 General	156,099	7.186	152,400	6.625	164,500	150,190	7.288	
#1 Ambulance	166,442	2.818	160,000	2.843	185,000	42,630	2.068	
#1 Fire - Special Equip. Res.	22,385	xx	xx	xx	xx	xx	xx	
Total Fire District # 1	344,926	10.004	312,400	9.468	349,500	192,820	9.356	9.367
#3 General	207,500	4.620	228,000	5.130	206,750	205,932	5.255	5.256
#3 Special Equipment Res.	56,630	xx	xx	xx	xx	xx	xx	
#4 General	70,970	6.234	72,100	7.285	122,000	89,619	7.341	7.400
#5 General	247,472	4.194	247,100	4.174	241,600	226,867	4.180	4.184
#6 General	155,063	10.381	102,250	9.670	81,500	76,333	9.884	9.890
#8 Special Equipment Res.	12,789	xx	xx	xx	xx	xx	xx	
#7 General	243,626	3.357	311,200	3.335	340,800	127,370	3.278	3.287
#8 General	112,036	5.696	158,750	5.441	198,620	111,579	5.424	5.449
#9 General	276,007	9.226	274,350	8.894	270,350	248,320	8.644	8.645
#10 General	31,876	4.234	33,854	4.575	33,593	30,195	4.463	4.469

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

2492960

MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #2492960

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Nicole Bitton, as publisher/agent of

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):.

07/24/2024

N Bitton

Agent Signature

Subscribed and sworn to before me this

25 day of July, A.D. 2024.

Kelli Metzger

Notary Public

NOTARIAL SEAL
KELLI METZGER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES OCTOBER 19, 2024

Advertising Fee: $77.97