State of Kansas
Special District

# CERTIFICATE

2023

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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 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 | 156,100 | 138,603 | 7.186 |
| Debt Service | 10-113 | | | | |
| Ambulance | 65-6113 | 6 | 167,500 | 54,338 | 2.817 |
| | | 6 | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxxxxx | 323,600 | 192,941 | 10.003 |
| Budget Hearing Notice | | 7 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 19,288,755 |
| RNR Hearing Notice | | | | | Nov. 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

> 10.003

Revenue Neutral Rate: 10.043

Assisted by:
Rick Witte
McP Co Admin
Address:
PO Box 676
McPherson, KS 67406
Email:
rwitte@mcpcoks.us

Attest: 8-19, 2022

Hollie D. Maloy
County Clerk

Governing Body

**CPA Summary**

Fire District #1
McPherson County

2023

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

| 2022 Budgeted Funds | Tax Levy Amount in 2022 Budget | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 129,062 | 9,727 | 306 | 301 | 823 | 52 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Ambulance | 64,594 | 4,868 | 153 | 151 | 412 | 26 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 193,656 | 14,595 | 459 | 452 | 1,235 | 78 |

County Treas Motor Vehicle Estimate 14,595

County Treas Recreational Vehicle Estimate 459

County Treas 16/20M Vehicle Estimate 452

County Treas Commercial Vehicle Tax Estimate 1,235

County Treas Watercraft Tax Estimate 78

MVT Factor 0.07537

RVT Factor 0.00237

16/20M Factor 0.00233

Comm Veh Facto 0.00638

Watercraft Facto 0.00040

2023

Fire District #1
McPherson County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Fire General | Fire Cap Reserve | 50,000 | 60,000 | 56,000 | 19-3612c |
| Ambulance | Ambulance Cap Res | 20,000 | 43,000 | 10,000 | 12-110d |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 70,000 | 103,000 | 66,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 70,000 | 103,000 | 66,000 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Fire District #1
McPherson County

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **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**

2023

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,023 | 8,680 | 3,031 |
| Receipts: | | | |
| Ad Valorem Tax | 121,489 | 126,481 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,583 | 2,000 | 1,750 |
| Motor Vehicle Tax | 9,280 | 8,921 | 9,727 |
| Recreational Vehicle Tax | 293 | 199 | 306 |
| 16/20M Vehicle Tax | 244 | 276 | 301 |
| Commercial Vehicle Tax | 899 | 702 | 823 |
| Watercraft Tax | | 47 | 52 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| City of Canton | 4,209 | 4,225 | 4,225 |
| Donations | 68 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **138,065** | **142,851** | **17,184** |
| **Resources Available:** | **147,088** | **151,531** | **20,215** |
| Expenditures: | | | |
| Personnel | 5,474 | 5,500 | 5,800 |
| Contractual | 9,202 | 27,000 | 15,000 |
| Commodities | 12,451 | 9,000 | 15,800 |
| Capital Outlay | 46,911 | 33,000 | 49,000 |
| Insurance | 14,370 | 14,000 | 14,500 |
| Trsf to Capital Reserve | 50,000 | 60,000 | 56,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **138,408** | **148,500** | **156,100** |
| Unencumbered Cash Balance Dec 31 | 8,680 | 3,031 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 138,500 | 148,500 | 156,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 156,100 |
| | | Tax Required | 135,885 |
| | Delinquent Comp Rate: | 2.0% | 2,718 |
| | | Amount of 2022 Ad Valorem Tax | 138,603 |

| CPA Summary |
|---|
| |

Fire District #1 2023
McPherson County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Ambulance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 20,912 | 7,256 | 9,559 |
| Receipts: | | | |
| Ad Valorem Tax | 69,864 | 63,302 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,046 | 1,200 | 1,050 |
| Motor Vehicle Tax | 5,884 | 5,130 | 4,868 |
| Recreational Vehicle Tax | 185 | 114 | 153 |
| 16/20M Vehicle Tax | 205 | 158 | 151 |
| Commercial Vehicle Tax | 559 | 404 | 412 |
| Watercraft Tax | | 27 | 26 |
| County Appropriation | 38,887 | 68,888 | 68,888 |
| Grants & Memorials | 10,550 | 1,000 | 1,000 |
| Run Fees | 23,812 | 30,000 | 28,000 |
| | | | |
| Interest on Idle Funds | 42 | 80 | 120 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 6,664 | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **157,698** | **170,303** | **104,668** |
| **Resources Available:** | **178,610** | **177,559** | **114,227** |
| Expenditures: | | | |
| Personnel | 99,732 | 100,000 | 110,000 |
| Operating | 51,622 | 22,500 | 45,000 |
| Capital Outaly | 0 | 2,500 | 2,500 |
| Trsf to Capital Reserve | 20,000 | 43,000 | 10,000 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **171,354** | **168,000** | **167,500** |
| Unencumbered Cash Balance Dec 31 | 7,256 | 9,559 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 155,000 | 168,000 | 167,500 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 167,500 |
| | | Tax Required | 53,273 |
| | Delinquent Comp Rate: | 2.0% | 1,065 |
| | | Amount of -1 Ad Valorem Tax | 54,338 |

Adopted Budget

| **0** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxx |
| 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 Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 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 -1 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |



See Tab A

Fire District #1

## NON-BUDGETED FUNDS

2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fire Capital Reserve** | | **Ambulance Cap. Res.** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 238,556 | Cash Balance Jan 1 | 153,729 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 392,285 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 591 | Interest | 379 | | | | | | | |
| Donations | 2,037 | Trsf from Ambulance | 20,000 | | | | | | | |
| Grants | 1,118 | | | | | | | | | |
| Trsf from Fire Gen | 50,000 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 53,746 | Total Receipts | 20,379 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 74,125 |
| Resources Available: | 292,302 | Resources Available: | 174,108 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 466,410 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 596 | | 0 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 596 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 596 |
| Cash Balance Dec 31 | 291,706 | Cash Balance Dec 31 | 174,108 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 465,814 ** |
| | | | | | | | | | | 465,814 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
2023 Special District

## NOTICE OF BUDGET HEARING

The governing body of

**Fire District #1**

McPherson County

will meet on August 15, 2022 at 9:10 a.m. at 1st Floor, 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, McPherson County Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 138,408 | 6.801 | 148,500 | 6.899 | 156,100 | 138,603 | 7.187 |
| Debt Service | | | | | | | |
| Ambulance | 171,354 | 3.911 | 168,000 | 3.453 | 167,500 | 54,338 | 2.817 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 596 | | | | | | |
| Totals | 310,358 | 10.712 | 316,500 | 10.352 | 323,600 | 192,941 | 10.004 |
| | | | | | | *Revenue Neutral Rate*** | *10.043* |
| Less: Transfers | 70,000 | | 103,000 | | 66,000 | | |
| Net Expenditures | 240,358 | | 213,500 | | 257,600 | | |
| Total Tax Levied | 196,230 | | 193,656 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 18,320,480 | | 18,709,825 | | 19,286,551 | | |

| Outstanding Indebtedness, Jan 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| 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*

Raymond Williams

Published in McPherson Sentinel, Aug 3, 2022

## NOTICE OF BUDGET HEARING

The governing body of McPherson County, Kansas will meet on August 15, 2022 at 9:10 A.M., at 122 West Marlin, 1st Floor, 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 2023 Expenditures and the Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 Budget. The "Est. Tax Rate" is shown for comparative purposes and is subject to change depending on the final assessed valuation.

| FIRE DISTRICTS | 2021 | | 2022 | | PROPOSED BUDGET 2023 | | | |
|---|---|---|---|---|---|---|---|---|
| Fund | Actual Expenditures | Actual Tax Rate* | Budget or Estimate of Expenditures | Actual Tax Rate* | Expenditures | Amount of 2022 Tax to be Levied | Est. Tax Rate* | Revenue Neutral Rate ** |
| #1 General | 138,408 | 6.801 | 148,500 | 6.899 | 156,100 | 138,603 | 7.187 | |
| #1 Ambulance | 171,354 | 3.911 | 168,000 | 3.453 | 167,500 | 54,338 | 2.817 | |
| #1 Fire - Special Equip. Res. | 596 | xx | xx | xx | xx | xx | xx | |
| Total Fire District # 1 | 310,358 | 10.712 | 316,500 | 10.352 | 323,600 | 192,941 | 10.004 | 10.043 |
| | | | | | | | | |
| #3 General | 185,841 | 4.727 | 218,800 | 4.726 | 207,500 | 206,084 | 4.619 | 4.640 |
| #7 General | 214,966 | 4.061 | 312,500 | 5.213 | 320,500 | 127,813 | 3.350 | 5.139 |
| #8 General | 120,957 | 6.069 | 129,400 | 6.002 | 135,200 | 112,983 | 5.696 | 5.726 |
| #8 Special Equip. Res. | 13,290 | xx | xx | xx | xx | xx | xx | xx |
| #9 General | 260,000 | 9.723 | 276,500 | 9.687 | 276,250 | 248,350 | 9.227 | 9.248 |
| #10 General | 28,128 | 4.739 | 29,900 | 4.501 | 32,085 | 26,715 | 4.233 | 4.234 |

* Tax Rates are expressed in mills.

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

Hollie D. Melroy
County Clerk

334040

002476

# MCPHERSON SENTINEL
## AFFIDAVIT OF PUBLICATION

County Clerk,

See Proof on Next Page

This Copy for your file.

Rick

Already Pd 8/10/22

AFFIDAVIT OF PUBLICATION: #334040

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Dawn Schnepf, 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):.

08/03/2022

Dawn R. Schnepf
Agent Signature

Subscribed and sworn to before me this

4th day of August, A.D. 2022.

Notary Public

Advertising Fee: $88.36

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024