CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 10

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	36,672	32,572	
Debt Service	10-113				
Totals		xxxxxxxxx	36,672	32,572	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.233
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

Attest: 9-8, 2025

Hollie D. Meloy
County Clerk

Governing Body

CPA Summary

Fire District # 10
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	30,195	3,388	74	95	0	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	30,195	3,388	74	95	0	13

County Treas Motor Vehicle Estimate 3,388

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 95

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 13

MVT Factor 0.11220

RVT Factor 0.00245

16/20M Factor 0.00315

Comm Veh Factor 0.00000

Watercraft Factor 0.00043

2026

Fire District # 10
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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Fire District # 10
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 # 10
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	1,552	1,686	1,119
Receipts:			
Ad Valorem Tax	30,163	29,591	xxxxxxxxxxxxxxxx
Delinquent Tax	296	50	50
Motor Vehicle Tax	3,147	3,231	3,388
Recreational Vehicle Tax	66	78	74
16/20M Vehicle Tax	48	45	95
Commercial Vehicle Tax		0	0
Watercraft Tax		31	13
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**33,720**	**33,026**	**3,620**
Resources Available:	**35,272**	**34,712**	**4,739**
Expenditures:			
Personnel	0		
Contractual - McPherson City	31,554	33,043	35,672
Insurance	2,032	500	0
Miscellaneous		50	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**33,586**	**33,593**	**36,672**
Unencumbered Cash Balance Dec 31	1,686	1,119	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	33,854	33,593	36,672
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,672
		Tax Required	31,933
	Delinquent Comp Rate:	2.0%	639
		Amount of 2025 Ad Valorem Tax	32,572

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District
2026

The governing body of

Fire District # 10

McPherson County

will meet on September 8, 2025 at 9:30 A.M. at 1115 Wesst Ave A, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. 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	33,586	4.575	33,593	4.459	36,672	32,572	4.565
Debt Service							
Totals	33,586	4.575	33,593	4.459	36,672	32,572	4.565
						*Revenue Neutral Rate***	*4.233*
Less: Transfers	0		0		0		
Net Expenditures	33,586		33,593		36,672		
Total Tax Levied	30,230		30,195		xxxxxxxxxxxxxxxx		
Assessed Valuation	6,608,572		6,772,356		7,134,584		

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*

Rick Witte

County Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Fire District # 10

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

Revenue Neutral Rate*	4.233	Proposed Tax Rate	4.565

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Fire District #10**

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: 4.565

Our proposed ad valorem tax (dollar amount) is: $32,572

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)

Pete Wille 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.

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

Published in McPherson Sentinel August 6, 2025.

Hollie D. Melroy, County Clerk

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

RURAL FIRE DISTRICT #10
RESOLUTION NO. 2025 – 01

A RESOLUTION OF THE RURAL FIRE DISTRICT #10, MCPHERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, The Revenue Neutral Rate for the RFD # 10 was calculated as 4.233 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the RFD # 10 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 # 10, 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 # 10, MCPHERSON COUNTY, KANSAS:

The RFD # 10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.233 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.

Keith Becker

David O'Dell

Thomas L. Kueser

(SEAL)

Attested:

Hollie D. Melroy, County Clerk

Roll Call Vote

Rural Fire District #10 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 # 10
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
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District # 10

McPherson County

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Totals	33,586	4.575	33,593	4.459	36,672	32,572	4.565
						*Revenue Neutral Rate***	*4.233*
Less: Transfers	0		0		0		
Net Expenditures	33,586		33,593		36,672		
Total Tax Levied	30,230		30,195		xxxxxxxxxxxxxxx		
Assessed Valuation	6,608,572		6,772,356		7,134,584		

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*

Rick Witte

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Fire District # 10

certify that: (1) the hearing mentioned in the attached publication was held;
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RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.233
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

Attest: 9-8, 2025

Hollie D. Maloy
County Clerk

Governing Body

CPA Summary

Copies Sent Original