State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 5

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	12-101a	5	510,750	452,876	7.500
Debt Service	10-113				
Totals		xxxxxxxxx	510,750	452,876	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

60,548,038

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	7.122
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 25, 2024

County Clerk

Governing Body

CPA Summary

Fire District 5
Cowley 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	429,367	43,125	788	1,964	942	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	429,367	43,125	788	1,964	942	0

County Treas Motor Vehicle Estimate 43,125

County Treas Recreational Vehicle Estimate 788

County Treas 16/20M Vehicle Estimate 1,964

County Treas Commercial Vehicle Tax Estimate 942

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10044

RVT Factor 0.00184

16/20M Factor 0.00457

Comm Veh Facto 0.00219

Watercraft Facto 0.00000

2025

Fire District 5
Cowley County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Fire District 5
Cowley 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	0	0	0
Receipts:			
Ad Valorem Tax	386,981	429,367	xxxxxxxxxxxxxxxx
Delinquent Tax	10,182	7,000	11,000
Motor Vehicle Tax	43,602	42,654	43,125
Recreational Vehicle Tax	787	788	788
16/20M Vehicle Tax	2,207	2,246	1,964
Commercial Vehicle Tax	941	795	942
Watercraft Tax			0
In Lieu of Taxes	54	55	55
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**444,754**	**482,905**	**57,874**
Resources Available:	**444,754**	**482,905**	**57,874**
Expenditures:			
Operations	444,754	482,905	510,750
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**444,754**	**482,905**	**510,750**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	451,080	482,850	510,750
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	510,750
		Tax Required	452,876
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	452,876

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Fire District 5

Cowley County

will meet on September 3, 2024 at 9:00 AM at Commission Meeting Room, 311 E. 9th, Winfield 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 County Clerk's Office, 321 E. 10th, Winfield 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	444,754	7.500	482,905	7.500	510,750	452,876	7.500
Debt Service							
Totals	444,754	7.500	482,905	7.500	510,750	452,876	7.500
						*Revenue Neutral Rate***	*7.122*
Less: Transfers	0		0		0		
Net Expenditures	444,754		482,905		510,750		
Total Tax Levied	397,509		429,367		xxxxxxxxxxxxxxx		
Assessed Valuation	53,050,182		57,339,673		60,384,812		

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*

Karen Madison

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley CourierTraveler Thursday, 08 15, 2024.)

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Cowley County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	444,754	7.500	482,905	7.500	510,750	452,876	7.500
Debt Service							
Totals	444,754	7.500	482,905	7.500	510,750	452,876	7.500
						*Revenue Neutral Rate***	7.122
Less: Transfers	0		0		0		
Net Expenditures	444,754		482,905		510,750		
Total Tax Levied	397,509		429,367		xxxxxxxxxxxxxxxxx		
Assessed Valuation	53,050,182		57,339,673		60,384,812		

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***Revenue Neutral Rate as defined by KSA 79-2988*

Karen Madison

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 15, 2024

Notice ID: yJeMxNXpfPsQqCKy2Syy
Notice Name: Fire District 5 budget hearing

PUBLICATION FEE: $87.65

David G. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

15th day of August, A.D. 2024

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 1/16/2025

RESOLUTION NO. 2024-12
COWLEY COUNTY, KANSAS

A RESOLUTION OF COWLEY COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cowley County Rural Fire District 5 was calculated as 7.122 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cowley County will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Cowley County, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COWLEY COUNTY, KANAS:

The Cowley County Rural Fire District 5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.122 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 3rd day of September 2024 and **SIGNED** by the Governing Body.

BOARD OF COMMISSIONERS OF

COWLEY COUNTY, KANSAS

Alan Groom, Chairman

Bob Voegele, Vice-Chairman

Wayne Will, Commissioner

ATTEST:

Karen D. Madison, County Clerk

COUNTY SEAL
COWLEY COUNTY
KANSAS
EST 1867

Roll Call Vote

A Roll Call Vote of the Cowley County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2024-12

Governing Body Member	Yes	No
Alan Groom	X	
Bob Voegele	X	
Wayne Wilt	X	
TOTAL	**3**	**0**

Certified: