State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Franklin County, State of Kansas
We, the undersigned, officers of
Northwest Fire

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	80-1540	5	356,067	165,553	3.994
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxxx	356,067	165,553	3.994
Budget Hearing Notice					County Clerk's Use Only
Combined Rate – Budget Hearing Notice		6			
BNR Hearing Notice					41,484,879
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 3.607
Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:
Franklin County Clerks Office

Address:
315 S Main
Ottawa, KS 66067
Email:
jmaddock@franklincoks.org

Attest: October 24, 2024

County Clerk

Governing Body

CPA Summary

The Ottawa Herald
AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION: #2492890

STATE OF KANSAS
SS.
COUNTY OF FRANKLIN

I, Nicole Bitton, as publisher/agent of
The Ottawa Herald
of Franklin 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, STATE OF OHIO
MY COMMISSION EXPIRES OCTOBER 19, 2024

Kelli Metzger
Notary Public

Advertising Fee: $71.50

See Proof on Next Page

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of
Northwest Fire
Franklin County

will meet on September 18, 2024 at 7PM at Northwest Fire Station - Pomona 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 Franklin County Clerks Office 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.

FUND	Prior Year Actual 2023: Expenditures	Prior Year Actual 2023: Actual Tax Rate*	Current Year Estimate for 2024: Expenditures	Current Year Estimate for 2024: Actual Tax Rate*	Proposed Budget Year for 2025: Budget Authority for Expenditures	Proposed Budget Year for 2025: Amount of 2024 Ad Valorem Tax	Proposed Budget Year for 2025: Estimated Tax Rate*
General	150,079	3.900	155,000	3.993	356,067	165,553	3.000
Debt Service							
Non Budgeted Funds							
Totals	150,079	3.900	155,000	3.993	356,067	165,553	3.000
Levy Transfers	30,000		80,000		80,000	Revenue Neutral Rate**	3.607
Net Expenditures	180,079		79,000		276,067		
Total Tax Levied	134,087		149,271		xxxxxxxxxxxxxxx		
Assessed Valuation	31,560,000		37,390,673		41,308,574		

Outstanding Indebtedness,

	2022	2023	2024
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	20,200	20,206	83,936
Total	20,200	20,206	84,936

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Rick Smith
Treasurer

Resolution No. 2024-1

A RESOLUTION OF NORTHWEST FIRE DISTRICT, FRANKLIN COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2024; 2025

WHEREAS, the NORTHWEST Fire Board is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Franklin County Clerk provided notice of the hearing on the Revenue Neutral Rate on September 18, 2024; and

WHEREAS, the Revenue Neutral Rate for tax year 2025 for NORTHWEST Fire Board was calculated as 4.000 mills by the County Clerk; and

WHEREAS, the budget proposed by the NORTHWEST Fire Board for tax year 2025 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the NORTHWEST Fire Board held a hearing on September 18, 2023 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the NORTHWEST Fire Board having heard testimony, has determined that it is in the best interests of the NORTHWEST Fire Board to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE NORTHWEST Fire Board:

NORTHWEST Fire Board shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.000 mills for Tax Year 2025.

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 NORTHWEST Fire Board.

ADOPTED this 18th day of September, 20 24

Board President

Roll Call Vote

A Roll Call Vote of the **NORTHWEST FIRE DISTRICT** To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 18, 2024
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Royce Swank	✓		
Rick Smith	✓		
Norman Reed	✓		
Ben Wray	✓		
Kim Finney	✓		
TOTAL			

Certified: Kim Finney, Secretary

Northwest Fire
Franklin 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	149,271	14,532	429	560	375	204
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	149,271	14,532	429	560	375	204

County Treas Motor Vehicle Estimate 14,532

County Treas Recreational Vehicle Estimate 429

County Treas 16/20M Vehicle Estimate 560

County Treas Commercial Vehicle Tax Estimate 375

County Treas Watercraft Tax Estimate 204

MVT Factor 0.09735

RVT Factor 0.00287

16/20M Factor 0.00375

Comm Veh Facto 0.00251

Watercraft Factor 0.00137

2025

Northwest Fire
Franklin 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
General	Equipment Reserve	20,000	80,000	80,000	19-3612c
	Totals	20,000	80,000	80,000	
	Adjustments*				
	Adjusted Totals	20,000	80,000	80,000	

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

Northwest Fire
Franklin 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
Tanker Truck	2/1/2021	72	3.59	123,154	84,936	20,206	20,206
			Total	**123,154**	**84,936**	**20,206**	**20,206**

***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	137,686	146,646	167,914
Receipts:			
Ad Valorem Tax	152,264	149,271	xxxxxxxxxxxxxxxx
Delinquent Tax		14,694	
Motor Vehicle Tax		396	14,532
Recreational Vehicle Tax		564	429
16/20M Vehicle Tax		347	560
Commercial Vehicle Tax		156	375
Watercraft Tax			204
In Lieu of Taxes			
City of Pomona	6	6	
Hayes Township	6,000	6,500	6,500
Appanoose Twp		2,180	
Interest on Idle Funds	769	639	
Neighborhood Revitalization Rebate			0
Miscellaneous		1,521	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**159,039**	**176,274**	**22,600**
Resources Available:	**296,725**	**322,920**	**190,514**
Expenditures:			
Operating	7,685	2,000	54,279
Utilities	3,909	4,500	5,500
Supplies/Equipment	52,518	8,000	100,000
Repairs	44,612	20,000	66,282
Fuel	3,472	3,000	7,000
Training			5,000
Rent	4,300	4,300	4,300
Insurance	12,208	13,000	13,500
Loan Payments	20,206	20,206	20,206
Transfer	20,000	80,000	80,000
Grant Funds	-18,831		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**150,079**	**155,006**	**356,067**
Unencumbered Cash Balance Dec 31	146,646	167,914	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	258,927	308,858	356,067
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	356,067
		Tax Required	165,553
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	165,553

CPA Summary

Northwest Fire 2025
Franklin County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	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
In Lieu of Tax (IRB)			
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 Expenditures			
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:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Northwest Fire 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 41,388,234

Valuation Factor: 41,388.234

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.