CERTIFICATE

2025

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
Almena Irrigation 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
as the 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	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2025		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	198,327		
Debt Service	10-113				
		6			
		6			
		7	80,659		
		7			
Non-Budgeted Funds		8			
Totals		xxxxxxxxxx	278,986	0	
Budget Summary		9	Is a Resolution required?	No	
Neighborhood Revitalization Rebate					
Resolution					

Final Assessed Valuation:	County Clerk's Use Only
Norton County	
Phillips County	
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2024 Valuation

Assisted by:

Address:

Email:

Attest: Aug 2024

Governing Body

County Clerk

State of Kansas
Special District
2025

Almena Irrigation District #5

Norton County

Computation to Determine Limit for 2025

			Amount of Levy
1.	Total Tax Levy Amount in 2024 Budget	+ $	0
2.	Debt Service Levy in 2024 Budget	- $	0
3.	**Tax Levy Excluding Debt Service**	$	0

2024 Valuation Information for Valuation Adjustments:

4.	**New Improvements for 2024:**		+ 0	
5.	**Increase in Personal Property for 2024:**			
	5a. Personal Property 2024	+ 0		
	5b. Personal Property 2023	- 0		
	5c. Increase in Personal Property (5a minus 5b)		+ 0	
			(Use Only if > 0)	
6.	**Valuation of Property that has Changed in Use during 2024:**		0	
7.	**Total Valuation Adjustment** (Sum of 4, 5c, 6)		0	
8.	Total Estimated Valuation July, 1,2024	0		
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**		0	
10.	Factor for Increase (7 divided by 9)		0.00000	
11.	Amount of Increase (10 times 3)			+ $ 0
12.	**Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)**			$ 0
13.	**Debt Service Levy in this 2025 Budget**			0
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**			0

If the 2025 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Almena Irrigation District #5
Norton County

2025

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2024 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2025		
		MVT	RVT	16/20M Veh
General	0	0	0	0
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20 M Vehicle Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

2025

Almena Irrigation District #5
Norton 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 Fund	Distribution Works	7,781	7,781	7,781	
General Fund	Water Supply	8,358	8,358	8,358	
	Totals	16,139	16,139	16,139	
	Adjustments*				
	Adjusted Totals	16,139	16,139	16,139	

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

Almena Irrigation District #5
Norton 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

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Almena Irrigation District #5
Norton County

2025

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	94,722	114,662	156,625
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
LAVTR			0
O & M Assessments	74,926	74,926	74,926
NCCF Agreement	100,000	100,000	100,000
Transfer from Repayment Fund	0		15,777
NRCS		34,576	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,843	1,000	540
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	178,769	210,502	191,243
Resources Available:	273,491	325,164	347,868
Expenditures:			
General Fund Expenditures	142,690	309,395	182,188
Transfer to Dist. Works Reserve Fund	7,781	7,781	7,781
Transfer to Water Supply Reserve Fund	8,358	8,358	8,358
Transfer from Dist Works Res Fund		-34,479	
Transfer from Water Supply Res Fund		-28,592	
Transfer from Repayment Fund		-49,056	
Transfer from Equipment Fund		-44,868	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	158,829	168,539	198,327
Unencumbered Cash Balance Dec 31	114,662	156,625	xxxxxxxxxxxxxxxx
2023/2024 Budget Authority Amount:	198,327	198,327	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,327
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	49,024	49,050	64,862
Receipts:			
Repayment Assessments	15,777	15,777	15,777
Interest on Idle Funds	25	35	20
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	15,802	15,812	15,797
Resources Available:	64,826	64,862	80,659
Expenditures:			
Repayment to USBR			
Transfer to General Fund			80,659
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	80,659
Unencumbered Cash Balance Dec 31	64,826	64,862	0
2023/2024 Budget Authority Amount:	0	0	

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:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024 Budget Authority Amount:	0	0	

Almena Irrigation District #5

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Distribution Works Rese**		**Water Supply Reserve**		**Water Conservation Res**		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,406	Cash Balance Jan 1	80,920	Cash Balance Jan 1	65,202	Cash Balance Jan 1	48,862	Cash Balance Jan 1		229,390
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Machine Work	0	Trf from General	7,781	Trf from General	8,358	Trf from General				
Interest Income	15	Interest Income	2,034	Interest Income	1,683	Interest Income	22			
Total Receipts	15	Total Receipts	9,815	Total Receipts	10,041	Total Receipts	22	Total Receipts	0	19,893
Resources Available:	34,421	Resources Available:	90,735	Resources Available:	75,243	Resources Available:	48,884	Resources Available:	0	249,283
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Trans to General	44,868			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,868	Total Expenditures	0	44,868
Cash Balance Dec 31	34,421	Cash Balance Dec 31	90,735	Cash Balance Dec 31	75,243	Cash Balance Dec 31	4,016	Cash Balance Dec 31	0	204,415 **
										204,415 **

** Note: These two block figures should agree.

State of Kansas
Special District

2025

NOTICE OF BUDGET HEARING

The governing body of

Almena Irrigation District #5

Norton County

will meet on 8/20/24 at 5 pm at Irrigation District Office, Almena, 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 avaiable at Irrigation District Office, Almena, KS 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 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	158,829		168,539		198,327		
Debt Service							
					80,659		
Non-Budgeted Funds	44,868						
Totals	203,697	0.000	168,539	0.000	278,986	0	0.000
Less: Transfers	16,139		16,139		16,139		
Net Expenditures	187,558		152,400		262,847		
Total Tax Levied	0		0		xxxxxxxxxxxxx		
Assessed Valuation:	0		0		0		

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.

Jeanette Harris

Office Manager

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

Vicki Henderson of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 7th day of August, 2024

2nd publication was made on the ____ day of _____, 2024

3rd publication was made on the ____ day of _____, 2024

Publication fee $ _____

Affidavit, Notary's fees $ _____

Additional copies $ _____

TOTAL publication fees $ 80.00

(Sign) Vicki Henderson

Witness my hand this 16th day of August, 2024

SUBSCRIBED and Sworn to before me this 16th day of August, 2024. State of Kansas, County of Norton.

Vicki Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028

Notice of Budget Hearing for Almena Irrigation District #5

(Published in The Norton Telegram on Wednesday, August 7, 2024. (T)

NOTICE OF BUDGET HEARING — State of Kansas, Special District, 2025

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Almena Irrigation District #5
Norton County
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	158,829		168,539		198,327		
Debt Service							
					15,777		
Non-Budgeted Funds							
Totals	158,829	0.000	168,539	0.000	214,104	0	0.000
Less: Transfers	16,139		16,139		16,139		
Net Expenditures	142,690		152,400		197,965		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

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.

Jeanette Harris
Office Manager