CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
FRAGRANT HILL FIRE DISTRICT

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	Amount of 2024 Ad Valorem Tax	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	0	5	30,800	29,079	3.737
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	30,800	29,079	3.737
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			7,780,704
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.742
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 25, 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

Resolution No. 2024-1

A RESOLUTION OF THE FRAGRANT HILL FIRE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the FRAGRANT HILL FIRE DISTRICT wa calculated as 2.742 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the FRAGRANT HILL FI DISTRICT will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-10-24 allowing a interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the FRAGRANT HILL FIRE DISTRICT, having h testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE FRAGRANT HILL FIRE DISTRICT:

The FRAGRANT HILL FIRE DISTRICT shall levy a property tax rate exceeding the Re Neutral Rate of 3.742 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain effect until future action is taken by the Governing Body.

ADOPTED this 10 day of Sept 2024 (month and year) and SIGNED by the Gover Body.

X eBaer

Rob Thornbrough

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Attested:

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Roll Call Vote

A Roll Call Vote of the **FRAGRANT HILL FIRE** To Levy a Property Tax Exceeding the Revenu
Hearing to Exceed Revenue Neutral Rate held on 9-10-24
Resolution No. 2024-1

Governing Body Member	Yes	No
[illegible]	X	
[illegible]	X	
[illegible]	X	
TOTAL		

Certified:
X [illegible]

ıe Neutral Rate

	No Vote



Published in The Abilene Reflector Chronicle on July 19th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
FRAGRANT HILL FIRE DISTRICT
DICKINSON COUNTY

State of Kansas
2025 Special District

meet on September 10, 2024 at 6:30pm at Fragrant Hill Fire Station, 2016 3400 Ave, Chapman, Ks 67431 for the purpose of hearing 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 Mary Alice Baer, 3551 Quail Rd, Wakefield, Ks 67487 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 or 2024 Expenditures	Current Year Estimate or 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 Proposed Estimated Tax Rate*
General	23,039	2.737	22,800	2.743	30,800	29,079	3.742
Debt Service							
Non-Budgeted Funds							
Totals	23,039	2.737	22,800	2.743	30,800	29,079	3.742
Less: Transfers	5,900		1,700		3,000		
Net Expenditures	17,139		21,100		27,800		
Total Tax Levied	21,622		21,306		xxxxxxxxxxxxxxxx	*Revenue Neutral Rate**	2.742
Assessed Valuation	7,900,886		7,768,007		7,771,241		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Fragrant Hill Fire District
0

AFFIDAVIT OF PUBLICAT

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sw
That I am the editor of the Reflector-Chronicle, a dai
the State of Kansas, and published in and of general
County, Kansas, with a general paid circulation on a
said newspaper is not a trade, religious or fraternal p

Said newspaper is a daily published at lea
been so published continuously and uninterruptedly
for period of more than five years prior to the first pu
and has been admitted at the post office of Abilene, in
class matter.

That the attached notice is a true copy there
the regular and entire issue of said newspaper for ____
weeks, the first publication thereof being made as
7-19, 2024 with subsequent publica
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $60.00

Subscribed and sworn to before me this _____

July, 2

Notary Pu

My commissio

Approved:____

Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

TION

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circulation in Dickinson
monthly basis, and that
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_____, 20_____

19th day of

20 24

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n expires 7.31.2025

RECEIVED

JUL 26 2024



FRAGRANT HILL FIRE DISTRICT
DICKINSON 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	21,306	1,381	38	132	127	11
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	21,306	1,381	38	132	127	11

County Treas Motor Vehicle Estimate 1,381

County Treas Recreational Vehicle Estimate 38

County Treas 16/20M Vehicle Estimate 132

County Treas Commercial Vehicle Tax Estimate 127

County Treas Watercraft Tax Estimate 11

MVT Factor 0.06480

RVT Factor 0.00179

16/20M Factor 0.00620

Comm Veh Facto 0.00594

Watercraft Factor 0.00050

2025

FRAGRANT HILL FIRE DISTRICT
DICKINSON 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	Special Equipment	5,900	1,700	3,000	KSA 19-3612c
	Totals	5,900	1,700	3,000	
	Adjustments*				
	Adjusted Totals	5,900	1,700	3,000	

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

FRAGRANT HILL FIRE DISTRICT
DICKINSON 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
None							
			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	1	0	33
Receipts:			
Ad Valorem Tax	21,125	21,306	xxxxxxxxxxxxxxxx
Delinquent Tax	220		
Motor Vehicle Tax	1,405	1,232	1,381
Recreational Vehicle Tax	30	32	38
16/20M Vehicle Tax	136	146	132
Commercial Vehicle Tax	123	102	127
Watercraft Tax		15	11
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,038**	**22,833**	**1,688**
Resources Available:	**23,039**	**22,833**	**1,721**
Expenditures:			
Equipment	3,617	14,000	4,000
Repairs	13,343	3,000	15,000
Reports & services	179	100	200
Transfer to Special Equipment	5,900	1,700	3,000
Utilities		1,000	
Insurance		3,000	
			7,700
Cash Reserve (2025 column)			900
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**23,039**	**22,800**	**30,800**
Unencumbered Cash Balance Dec 31	0	33	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	23,600	23,000	30,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,800
		Tax Required	29,079
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	29,079

CPA Summary

FRAGRANT HILL FIRE DISTRICT 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: 7,771,241

Valuation Factor: 7,771.241

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.