## CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
**LIBERTY-WOODBINE FIRE DIST**

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 | 46,950 | 31,859 | 5.790 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 46,950 | 31,859 | 5.790 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 7 | | | 5,503,343 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 5.801 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Jaderborg Accounting, Inc

Address:
PO Box 94
Abilene, Ks 67410

Email:
jaderborgaccounting@yahoo.com

x Cory Rieck
x Mark A Knopp

Attest: Sept 25, 2024

Jeanne Purington
County Clerk

Governing Body

**CPA Summary**

State of Kansas
Special District

Published in The Abilene Reflector Chronicle on July 22nd, 2024.

**NOTICE OF BUDGET HEARING**

State of Kansas
2025 Special District

The governing body of
**LIBERTY-WOODBINE FIRE DIST**
DICKINSON COUNTY
will meet on August 6, 2024 at 8:00am at Woodine Fire District, 6 N. Broadway, Woodbine, 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 available at Mark Knopp. 1794 Trail Rd. Chapman, Ks 67431 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 or 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 | Proposed Estimated Tax Rate* |
| General | 23,083 | 5.789 | 34,700 | 5.792 | 46,950 | 31,859 | 5.793 |
| Debt Service | | | | | | | |
| Non-Budgeted Fund | 18,880 | | | | | | |
| Totals | 41,963 | 5.789 | 34,700 | 5.792 | 46,950 | 31,859 | 5.793 |
| | | | | | | *Revenue Neutral Rate*** | *5.801* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 41,963 | | 34,700 | | 46,950 | | |
| Total Tax Levied | 33,056 | | 31,902 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,711,015 | | 5,508,179 | | 5,499,976 | | |

| 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*
Liberty-woodbine Fire District

**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 7.22, 2024 with subsequent publica following dates:

_____, 20____, _____

_____

_____

Printer's Fee $ 60.00

Subscribed and sworn to before me this _____ d

July, 2

Kim

Notary Pu

My commissio

Approved:___

Judge _____

_____

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

**ΓION**

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LIBERTY-WOODBINE FIRE DIST
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 | 31,902 | 2,325 | 49 | 99 | 122 | 13 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 31,902 | 2,325 | 49 | 99 | 122 | 13 |

County Treas Motor Vehicle Estimate 2,325

County Treas Recreational Vehicle Estimate 49

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 122

County Treas Watercraft Tax Estimate 13

MVT Factor 0.07289

RVT Factor 0.00152

16/20M Factor 0.00311

Comm Veh Facto 0.00383

Watercraft Factor 0.00040

2025

LIBERTY-WOODBINE FIRE DIST
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 |
|---|---|---|---|---|---|
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| | **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.

LIBERTY-WOODBINE FIRE DIST
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 | | | | | | | |
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| | | | **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<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,341 | 13,137 | 12,483 |
| Receipts: | | | |
| Ad Valorem Tax | 32,571 | 31,902 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 225 | | |
| Motor Vehicle Tax | 1,867 | 1,932 | 2,325 |
| Recreational Vehicle Tax | 44 | 33 | 49 |
| 16/20M Vehicle Tax | 69 | 76 | 99 |
| Commercial Vehicle Tax | 104 | 88 | 122 |
| Watercraft Tax | | 15 | 13 |
| In Lieu of Taxes | | 0 | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **34,880** | **34,046** | **2,608** |
| **Resources Available:** | **36,220** | **47,183** | **15,091** |
| Expenditures: | | | |
| | | | |
| Mowing | 288 | | 1,000 |
| Utilties | 4,538 | 6,000 | 6,000 |
| Office Supplies | 234 | | 1,000 |
| Equipment | 2,317 | 4,000 | 3,000 |
| Repairs | 2,924 | 5,000 | 5,450 |
| Insurance | 12,781 | | 15,000 |
| Fire calls | | 400 | |
| Maintenance | | 3,000 | 3,000 |
| Buildings | | 15,000 | 10,000 |
| Tires | | 1,300 | 1,500 |
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| Cash Reserve (2025 column) | | | 1,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **23,083** | **34,700** | **46,950** |
| Unencumbered Cash Balance Dec 31 | 13,137 | 12,483 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 35,500 | 34,700 | 46,950 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 46,950 |
| | | Tax Required | 31,859 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 31,859 |

**CPA Summary**

LIBERTY-WOODBINE FIRE DIST 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: 5,499,976

Valuation Factor: 5,499.976

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.