State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
Woodson County Rural Fire District No. 1

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	19-3601	5	162,500	149,528	4.309
Totals		xxxxxxxxxx	162,500	149,528	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			34,702,234
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	3.804
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S. Santa Fe, PO Box 779
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: August 27, 2024

County Clerk

Governing Body

COUNTY CLERK KANSAS WOODSON COUNTY

CERTIFICATE (2)

Table of Contents:

			2025 Proposed Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3601	21	162,500	149,528	34,683,755	
TOTALS		xxxxxx	162500	149528		

Attest: ___________________________, 2024

____
County Clerk

Woodson County Rural Fire District No. 1
Woodson 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	131,932	6,457	95	1,758	407	121
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	131,932	6,457	95	1,758	407	121

County Treas Motor Vehicle Estimate 6,457

County Treas Recreational Vehicle Estimate 95

County Treas 16/20M Vehicle Estimate 1,758

County Treas Commercial Vehicle Tax Estimate 407

County Treas Watercraft Tax Estimate 121

MVT Factor 0.04894

RVT Factor 0.00072

16/20M Factor 0.01333

Comm Veh Factor 0.00308

Watercraft Factor 0.00092

2025

Woodson County Rural Fire District No. 1
Woodson 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 Rural Fire Equipme	24,000	30,000	45,000	K.S.A. 19-3612c
	Totals	24,000	30,000	45,000	
	Adjustments*		30,000	45,000	
	Adjusted Totals	24,000	0	0	

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

Woodson County Rural Fire District No. 1
Woodson 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Woodson County Rural Fire District No. 1
Woodson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,243	9,098	4,134
Receipts:			
Ad Valorem Tax	129,754	130,613	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,336	1,306	1,480
Motor Vehicle Tax	7,977	6,387	6,457
Recreational Vehicle Tax	138	130	95
16/20M Vehicle Tax	2,090	1,911	1,758
Commercial Vehicle Tax	594	588	407
Watercraft Tax	0	120	121
Mineral Production Tax	78	0	0
Rent	400	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**143,367**	**141,055**	**10,318**
Resources Available:	**164,610**	**150,153**	**14,452**
Expenditures:			
Public Safety			
Personal Services	34,225	38,717	40,000
Contractual Services	31,222	40,302	40,500
Commodities	25,540	37,000	37,000
Capital Outlay	40,525	0	0
Reimbursed Expense	0	0	0
Operating Transfers to			
Special Rural Fire Equipment Fund	24,000	30,000	45,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**155,512**	**146,019**	**162,500**
Unencumbered Cash Balance Dec 31	9,098	4,134	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	163,500	161,019	162,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,500
		Tax Required	148,048
	Delinquent Comp Rate:	1.0%	1,480
		Amount of 2024 Ad Valorem Tax	149,528

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Woodson County Rural Fire District No. 1

Woodson County

will meet on at 10:00 AM at Woodson County Commission Room 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 Woodson County Clerk's 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.

	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	Proposed Estimated Tax Rate*
General	155,512	4.031	146,019	3.846	162,500	149,528	4.311
Totals	155,512	4.031	146,019	3.846	162,500	149,528	4.311
						*Revenue Neutral Rate***	*3.804*
Less: Transfers	24,000		0		0		
Net Expenditures	131,512		146,019		162,500		
Total Tax Levied	131,936		131,932		xxxxxxxxxxxxxxx		
Assessed Valuation	32,724,820		34,302,562		34,683,755		

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*

0

County Clerk

Woodson County Rural Fire District No. 1 2025
Woodson County
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	21,243	9,098	4,134
Receipts:			
Ad Valorem Tax	129,754	130,613	xxxxxxxxxxxxxxxx
Delinquent Tax	2,336	1,306	1,480
Motor Vehicle Tax	7,977	6,387	6,457
Recreational Vehicle Tax	138	130	95
16/20M Vehicle Tax	2,090	1,911	1,758
Commercial Vehicle Tax	594	588	407
Watercraft Tax	0	120	121
Mineral Production Tax	78	0	0
Rent	400	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**143,367**	**141,055**	**10,318**
Resources Available:	**164,610**	**150,153**	**14,452**
Expenditures:			
Public Safety			
Personal Services	34,225	38,717	40,000
Contractual Services	31,222	40,302	40,500
Commodities	25,540	37,000	37,000
Capital Outlay	40,525	0	0
Reimbursed Expense	0	0	0
Operating Transfers to			
Special Rural Fire Equipment Fund	24,000	30,000	45,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**155,512**	**146,019**	**162,500**
Unencumbered Cash Balance Dec 31	9,098	4,134	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	163,500	161,019	162,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,500
		Tax Required	148,048
	Delinquent Comp Rate:	1.0%	1,480
		Amount of 2024 Ad Valorem Tax	149,528

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WOODSON COUNTY RURAL FIRE DISTRICT NO. 1, HEREBY NOTIFIES THE WOODSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.311 mills. The date of our hearing is _____ at _____ AM/PM and will be held at Woodson County Commission Room address in Yates Center, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. _____

A RESOLUTION OF THE County OF _____, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of _____ was calculated as _____ mills by the _____ County Clerk; and

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____ _____

_____ _____

_____ _____

_____ _____

Attested:

_____

County Clerk

CERTIFICATE (2)

Table of Contents:

Special District Funds	K.S.A.	Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Rural Fire District No. 1	19-3601	21	162,500	149,528	34,683,755	
TOTALS		xxxxxx	162500	149528		

Attest: , 2024

County Clerk

Roll Call Vote

A Roll Call Vote of the Woodson County Rural Fire District No. 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on (Date)
Resolution No. 04-14

Governing Body Member	Yes	No	No Vote
Kevin Stuber	X		
Jerry Sedlacek	X		
Justin Clark	X		
TOTAL	3	0	

Certified:

WOODSON COUNTY CLERK KANSAS