State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 4
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	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-101a	5	120,758	111,674	2.331
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	120,758	111,674	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Cowley County	45,074,868
	Sumner County	2,852,832
	0	
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	47,927,700

Revenue Neutral Rate	2.222
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: Oct 25, 2024

County Clerk

Governing Body

CPA Summary

Fire District 4
Cowley 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	106,356	6,449	199	404	32	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	106,356	6,449	199	404	32	0

County Treas Motor Vehicle Estimate 6,449

County Treas Recreational Vehicle Estimate 199

County Treas 16/20M Vehicle Estimate 404

County Treas Commercial Vehicle Tax Estimate 32

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06064

RVT Factor 0.00187

16/20M Factor 0.00380

Comm Veh Factor 0.00030

Watercraft Factor 0.00000

2025

Fire District 4
Cowley 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	Spl Equipment	45,801	37,300		12-110d
	Totals	45801	37300	0	
	Adjustments*				
	Adjusted Totals	45801	37300	0	

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

Fire District 4
Cowley 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 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	12,393	758	0
Receipts:			
Ad Valorem Tax	101,315	106,356	xxxxxxxxxxxxxxxx
Delinquent Tax	1,587	1,000	2,000
Motor Vehicle Tax	7,518	7,199	6,449
Recreational Vehicle Tax	238	216	199
16/20M Vehicle Tax	455	418	404
Commercial Vehicle Tax	35	27	32
Watercraft Tax			0
Difference beg balance	-1,963		
Difference in county distributions	154		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	23		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**109,362**	**115,216**	**9,084**
Resources Available:	**121,755**	**115,974**	**9,084**
Expenditures:			
Operating exp	75,196	80,000	80,000
Transfer to spl equipment	45,801	35,974	40,758
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**120,997**	**115,974**	**120,758**
Unencumbered Cash Balance Dec 31	758	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	122,000	117,300	120,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,758
		Tax Required	111,674
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	111,674

CPA Summary

Fire District 4

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spl Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	87,920	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		87,920
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	39									
From General	45,801									
Total Receipts	45,840	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	45,840
Resources Available:	133,760	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	133,760
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating	4,898									
misc	45,802									
Total Expenditures	50,700	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	50,700
Cash Balance Dec 31	83,060	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	83,060 **
										83,060 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District 4
Cowley County
will meet on September 3, 2024 at 9:00 AM at Commission Meeting Room, 311 E. 9th, Winfield for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Sumner County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	120,997	2.348	115,974	2.341	120,758	111,674	2.333
Debt Service							
Non-Budgeted Funds	50,700						
Totals	171,697	2.348	115,974	2.341	120,758	111,674	2.333
						*Revenue Neutral Rate***	*2.222*
Less: Transfers	45,801		37,300		0		
Net Expenditures	125,896		78,674		120,758		
Total Tax Levied	103,202		106,356		xxxxxxxxxxxxxxx		
Assessed Valuation:	43,966,784		45,435,923		47,875,408		

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*

Karen Madison

(First published in the Cowley County Traveler Thursday, 08 15, 2024.)

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	120,997	2.348	113,974	2.341	120,758	111,674	2.333
Debt Service							
Non-Budgeted Funds	50,700						
Totals	171,697	2.348	113,974	2.341	120,758	111,674	2.333
					Revenue Neutral Rate**		2.327
Less: Transfers	45,801		37,300		0		
Net Expenditures	125,896		76,674		120,758		
Total Tax Levied	105,202		106,356		xxxxxxxxxxxxxxxxx		
Assessed Valuation	43,965,784		45,433,923		47,893,408		

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

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**Revenue Neutral Rate as defined by KSA 79-2988

Karen Madison

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 15, 2024

Notice ID: 1MiKKjwhZ6RVTVD0r7Wv
Notice Name: Fire District 4 budget hearing

PUBLICATION FEE: $90.75

David C. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

15th day of August, A.D. 2024.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/10/2025

RESOLUTION NO. 2024-11
COWLEY COUNTY, KANSAS

A RESOLUTION OF COWLEY COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cowley County Rural Fire District 4 was calculated as 2.222 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Cowley County Rural Fire District 4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.222 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 3rd day of September 2024 and **SIGNED** by the Governing Body.

BOARD OF COMMISSIONERS OF

COWLEY COUNTY, KANSAS

Alan Groom, Chairman

Bob Voegele, Vice-Chairman

Wayne Witt, Commissioner

ATTEST:

Karen D. Madison, County Clerk

COUNTY SEAL
COWLEY COUNTY
KANSAS
EST 1867

Roll Call Vote

A Roll Call Vote of the Cowley County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2024
Resolution No. 2024-17

Governing Body Member	Yes	No
Alan Groom	X	
Bob Voegele	X	
Wayne Wilt	X	
TOTAL	**3**	**0**

Certified: