State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Trego County, State of Kansas
We, the undersigned, officers of
Rural 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	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	225,900	217,208	3.646
Debt Service	10-113	6			
Rural Fire Special Equipment		7	46,525		
		7			
Totals		xxxxxxxxxx	272,425	217,208	3.646
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			59,571,454
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 3.380

Assisted by:
Don E Tilton CPA

Address:
PO Box 412
Quinter, KS 67752
Email:
dtilton@mmcpas.net

Attest: October 15, 2024

County Clerk

Governing Body

CPA Summary

Rural Fire District
Trego 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	201,353	6,173	212	944	767	285
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	201,353	6,173	212	944	767	285

County Treas Motor Vehicle Estimate 6,173

County Treas Recreational Vehicle Estimate 212

County Treas 16/20M Vehicle Estimate 944

County Treas Commercial Vehicle Tax Estimate 767

County Treas Watercraft Tax Estimate 285

MVT Factor 0.03066

RVT Factor 0.00105

16/20M Factor 0.00469

Comm Veh Factor 0.00381

Watercraft Factor 0.00142

Rural Fire District
Trego 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
Rural Fire General	Rural Fire Sp Equipment	37,000	32,000	32,000	19-3623(e)
	Totals	37,000	32,000	32,000	
	Adjustments*				
	Adjusted Totals	37,000	32,000	32,000	

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

Rural Fire District
Trego 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**	**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	95,477	12,335	3,070
Receipts:			
Ad Valorem Tax	130,471	201,353	xxxxxxxxxxxxxxxxx
Delinquent Tax	802		
Motor Vehicle Tax	4,583	4,124	6,173
Recreational Vehicle Tax	159	165	212
16/20M Vehicle Tax	972	1,083	944
Commercial Vehicle Tax	575	559	767
Watercraft Tax	158	200	285
LAVTR			0
In Lieu of Taxes			
Wind Energy Donation	1,632	2,511	1,500
Capital Credits	150		
Insurance Claims	4,923		
Reimbursements	0		
Donations	1,635		
Sale of Equipment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**146,060**	**209,995**	**9,881**
Resources Available:	**241,537**	**222,330**	**12,951**
Expenditures:			
Salaries	34,535		
Rural Fire Chief		4,800	4,800
Asst Rural Fire Chief		2,400	2,400
Rural Frire Secretary		2,400	2,400
Firemen		25,885	25,885
Social Security	259	2,715	2,715
Worker's Compensation	1,115	1,200	1,200
KPERS	150	600	600
Utilities	7,772	15,000	10,000
Liability Insurance	14,654	12,360	16,000
Communications	2,929	5,000	10,000
Mileage, Meals, Lodging	21	1,000	1,000
Rentals	216	500	500
Advertising & Printing	68	100	100
Office Supplies	803	1,000	1,500
Training		1,500	1,500
Dues, Memberships	51	300	300
Building Maintenance		5,000	5,000
Equipment Maintenance	21,707	30,000	20,000
Vehicle Repair, Tires & Tubes	16,736	3,000	15,000
Fuel & Oil	12,300	20,000	20,000
Small Equipment, Tools & Supplies	13,052	15,000	15,000
Capital Outlay	7,769	20,000	20,000
Replacement Items - Bunker Gear	46,653	15,000	15,000
Contractual Services			
Transfer-Rural Fire Special Equip	37,000	32,000	32,000
Insurance Claim Expense	6,030		
Cash Forward (2025 column)			
Miscellaneous	5,382	2,500	3,000
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**229,202**	**219,260**	**225,900**
Unencumbered Cash Balance Dec 31	12,335	3,070	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	229,260	219,260	225,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,900
		Tax Required	212,949
	Delinquent Comp Rate:	2.0%	4,259
		Amount of 2024 Ad Valorem Tax	217,208

CPA Summary

Rural Fire District 2025
Trego County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,499	11,662	11,662
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	9		
Motor Vehicle Tax	19	0	0
Recreational Vehicle Tax	1	0	0
16/20M Vehicle Tax	134	0	0
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Wind Energy Donation			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**163**	**0**	**0**
Resources Available:	**11,662**	**11,662**	**11,662**
Expenditures:			
Bond Payment - Principal	0	0	0
Bond Payment - Interest	0	0	0
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	11,662	11,662	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rural Fire Special Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	369,515	231,525	14,525
Receipts:			
Transfer from Rural Fire General Fund	37,000	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**37,000**	**32,000**	**32,000**
Resources Available:	**406,515**	**263,525**	**46,525**
Expenditures:			
Capital Outlay	174,990	249,000	46,525
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**174,990**	**249,000**	**46,525**
Unencumbered Cash Balance Dec 31	231,525	14,525	0
2023/2024/2025 Budget Authority Amount:	174,990	349,515	46,525

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:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Rural Fire District

Trego County

ill meet on August 30, 2024 at 5:30 pm at Trego County Commission Chambers, 216 N Main St, WaKeeney, KS for the purpose of hearing a 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 Trego County Clerk's Office, 216 N Main St, WaKeeney, 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	Proposed Estimated Tax Rate*
General	229,202	2.174	219,260	3.343	225,900	217,208	3.647
Debt Service							
Rural Fire Special Equipme	174,990		249,000		46,525		
Totals	404,192	2.174	468,260	3.343	272,425	217,208	3.647
						*Revenue Neutral Rate***	*3.380*
Less: Transfers	37,000		32,000		32,000		
Net Expenditures	367,192		436,260		240,425		
Total Tax Levied	131,271		201,353		xxxxxxxxxxxxxxx		
Assessed Valuation	60,375,562		60,240,199		59,560,887		

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*

Lori Augustine
Trego County Clerk

Resolution No. 24-9

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

WHEREAS, the Revenue Neutral Rate for the Rural Fire District was calculated as 3.380 mills by the Trego County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.380 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 30th day of August, 2024 and SIGNED by the Governing Body.

Jared Hager

Jared Hager, Chairman

Kurtis Brock, Member

Jerry White, Member

Attested:

Lori Augustine

County Clerk

ROLL CALL VOTE

Jerry White	Yes X	No ____
Kurtis Brock	Yes X	No ____
Jared Hager	Yes X	No ____

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 8th day of August, 2024, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 9th day of August, 2024.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-22-24

[signature]
Notary Public's Signature

Publication Fee	$ 67.50
Affidavit, Notary's Fee	$ .60
Additional copies ___ @___	$
Total Publication Fee	$ 68.10

(First published in the Western Kansas World Thursday, August 8, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Rural Fire District
Trego County

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

Lori Augustine
Trego County Clerk