State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 3

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	12-101a	5	81,238	70,906	6.330
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	81,238	70,906	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

11,202,155

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	6.056
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 25, 2024

County Clerk

Governing Body

CPA Summary

Fire District 3
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	67,530	6,652	195	569	416	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,530	6,652	195	569	416	0

County Treas Motor Vehicle Estimate 6,652

County Treas Recreational Vehicle Estimate 195

County Treas 16/20M Vehicle Estimate 569

County Treas Commercial Vehicle Tax Estimate 416

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09850

RVT Factor 0.00289

16/20M Factor 0.00843

Comm Veh Facto 0.00616

Watercraft Factor 0.00000

2025

Fire District 3
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	6,166			12-110d
	Totals	6,166	0	0	
	Adjustments*				
	Adjusted Totals	6,166	0	0	

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

Fire District 3
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**	**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	4,145	0	0
Receipts:			
Ad Valorem Tax	62,392	67,530	xxxxxxxxxxxxxxxx
Delinquent Tax	2,224	1,500	2,500
Motor Vehicle Tax	7,327	7,432	6,652
Recreational Vehicle Tax	208	179	195
16/20M Vehicle Tax	440	600	569
Commercial Vehicle Tax	464	514	416
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds		50	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,055**	**77,805**	**10,332**
Resources Available:	**77,200**	**77,805**	**10,332**
Expenditures:			
Operations	71,034	62,000	75,376
Transfer to spl equipment	6,166	15,805	5,862
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**77,200**	**77,805**	**81,238**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	76,000	82,000	81,238
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	81,238
		Tax Required	70,906
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	70,906

CPA Summary

Fire District 3

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	41,358	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		41,358
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From General	6,166									
Total Receipts	6,166	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,166
Resources Available:	47,524	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	47,524
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	47,524	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	47,524 **
										47,524 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Fire District 3

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, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at County Clerk's Office, 321 E. 10th, Winfield 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	77,200	6.698	77,805	6.265	81,238	70,906	6.358
Debt Service							
Non-Budgeted Funds							
Totals	77,200	6.698	77,805	6.265	81,238	70,906	6.358
						*Revenue Neutral Rate***	*6.056*
Less: Transfers	6,166		0		0		
Net Expenditures	71,034		77,805		81,238		
Total Tax Levied	65,526		67,530		xxxxxxxxxxxxxxx		
Assessed Valuation	9,784,023		10,779,974		11,153,077		

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 CourierTraveler Thursday, 08 15, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Fire District 3
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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at County Clerk's Office, 321 E. 10th, Winfield 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	77,200	6.698	77,805	6.261	81,238	70,906	6.358
Debt Service							
Non-Budgeted Funds							
Totals	77,200	6.698	77,805	6.365	81,238	70,906	6.358
					*Revenue Neutral Rate**		6.056
Less: Transfers	6,166		0		0		
Net Expenditures	71,034		77,805		81,238		
Total Tax Levied	65,326		67,530		XXXXXXXXXXXXX		
Assessed Valuation	9,784,023		10,779,974		11,153,077		

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

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: adRqGVD7gdEnnvoBfFV6
Notice Name: Fire District 3 budget hearing

PUBLICATION FEE: $94.15

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

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

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025

RESOLUTION NO. 2024-10
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 3 was calculated as 6.056 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 3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.056 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 Wilt, 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. 2024-10

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

Certified:

Karen McAdison