State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
Northwest Consolidated 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	0	5	7,710,612	5,090,439	
Debt Service	10-113				
Totals		xxxxxxxxx	7,710,612	5,090,439	
Budget Hearing Notice		*COMBINE*			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		1			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	14.934
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
M. Williams
T. Maxton
Address:
9745 Kill Creek Rd.
De Soto, KS 66018
Email:
taddmaxton@nwcfd.org

Attest: October 30, 2024
Amy Meeker-Berg
County Clerk

Mitra M Templin Mitra M. Templin
AJ LANG
Walter H. McDaniel Walter H. McDaniel
Douglas G. Bodley

Governing Body

CPA Summary

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Northwest Consolidated Fire District

Johnson County

will meet on August 21, 2024 at 6:30 p.m. at De Soto City Hall; 32905 W. 84th St., De Soto, KS 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 NWCFD; 9745 Kill Creek Rd., De Soto, KS 66018 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	3,645,290	19.297	4,456,271	19.765	7,710,612	5,090,439	20.970
Debt Service							
Totals	3,645,290	19.297	4,456,271	19.765	7,710,612	5,090,439	20.970
						*Revenue Neutral Rate***	*14.934*
Less: Transfers	0		0		0		
Net Expenditures	3,645,290		4,456,271		7,710,612		
Total Tax Levied	0		3,133,808		xxxxxxxxxxxxxxx		
Assessed Valuation	0		183,399,788		242,750,005		

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.	1,174,431	887,980	614,555
Total	1,174,431	887,980	614,555

*Tax rates are expressed in mills.

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

Northwest Consolidated Fire District

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

NW CONSOLIDATED FIRE DISTRICT
9745 KILL CREEK RD
DE SOTO KS 66018-9565

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
7/23/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 23, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19325
Publication Fees: $28.00

First published in The Legal Record, Tuesday, July 23, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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Northwest Consolidated Fire District

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Debt Service							
Totals	3,645,290	19.297	4,456,271	19.765	7,710,612	5,090,439	20.970
						*Revenue Neutral Rate***	*14.934*
Less: Transfers	0		0		0		
Net Expenditures	3,645,290		4,456,271		7,710,612		
Total Tax Levied	0		3,133,808		xxxxxxxxxxxxxxx		
Assessed Valuation	0		183,399,788		242,750,005		

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Total	1,174,431	887,980	614,555

State of Kansas
Special District

*Tax rates are expressed in mills.

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

Northwest Consolidated Fire District

7/23

Resolution No. 2024-8a

A RESOLUTION OF THE NORTHWEST CONSOLIDATED FIRE DISTRICT, JOHNSON COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Northwest Consolidated Fire District was calculated as 14.934 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Northwest Consolidated 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 21, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Northwest Consolidated 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 NORTHWEST CONSOLIDATED FIRE DISTRICT:

The Northwest Consolidated Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 14.934 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 21st day of August 2024 and **SIGNED** by the Governing Body.

Walter McDaniel, Chairman

A.J. Lang, Vice-Chairman

Doug Bedford, Board Trustee

Mitra Templin, Board Trustee

Roll Call Vote

A Roll Call Vote of the Northwest Consolidated Fire District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2024
Resolution No. 2024-8a

Governing Body Member	Yes	No	No Vote
Walter McDaniel	yes		
A.J. Lang	yes		
Doug Bedford	yes		
Mitra Templin	yes		
David Anderson			Absent
TOTAL	4	0	NA

Certified:

Northwest Consolidated Fire District
Johnson 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	3,133,808	282,974	4,463	2,031	10,999	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,133,808	282,974	4,463	2,031	10,999	0

County Treas Motor Vehicle Estimate 282,974

County Treas Recreational Vehicle Estimate 4,463

County Treas 16/20M Vehicle Estimate 2,031

County Treas Commercial Vehicle Tax Estimate 10,999

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09030

RVT Factor 0.00142

16/20M Factor 0.00065

Comm Veh Facto 0.00351

Watercraft Facto 0.00000

2025

Northwest Consolidated Fire District
Johnson 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
	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.

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	547,780	572,565	2,160,995
Receipts:			
Ad Valorem Tax	3,133,808	3,133,808	xxxxxxxxxxxxxxxx
Delinquent Tax	34,082	35,000	35,000
Motor Vehicle Tax	266,537	256,283	282,974
Recreational Vehicle Tax	4,472	4,739	4,463
16/20M Vehicle Tax	4,284	2,024	2,031
Commercial Vehicle Tax	10,046	10,591	10,999
Watercraft Tax			0
TIF		-	(588,417)
CID		700,000	714,000
Dev. Agreement-Equipment		1,800,000	0
Sunflower Contract	150,000	0	0
Med-Act Contract	8,000	8,256	8,528
Gain on Sale of Assets	11,459	10,000	
Wildland Grant	1,233		
Deployment	11,253		
Interest on Idle Funds	34,901	84,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,670,075**	**6,044,701**	**509,578**
Resources Available:	**4,217,855**	**6,617,266**	**2,670,573**
Expenditures:			
Commodities	159,227	398,500	470,500
Contractual	183,425	235,300	304,575
Personnel	2,862,630	3,461,541	4,585,136
Truck Lease Payments	301,848	160,930	160,930
Transfer to Reserve		200,000	300,000
Capital Expenditures	138,160		
Cap Exp-Dev Agreement Equipment			1,889,471
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,645,290**	**4,456,271**	**7,710,612**
Unencumbered Cash Balance Dec 31	572,565	2,160,995	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,756,682	7,132,170	7,710,612
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,710,612
		Tax Required	5,040,039
	Delinquent Comp Rate:	1.0%	50,400
		Amount of 2024 Ad Valorem Tax	5,090,439

CPA Summary

Northwest Consolidated Fire District
Johnson 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
2019 Smeal Fire Engine	2/15/2019	120	3.74	528,153	340,386	64,392	64,392
2021 Spartan Fire Engine	4/21/2021	120	2.78	446,873	274,169	96,538	96,538
			Total	**975,026**	**614,555**	**160,930**	**160,930**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.