Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GREENWOOD COUNTY RURAL FIRE DISTRICT NO. 1, KANSAS, HEREBY NOTIFIES THE GREENWOOD 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 4.833 mills. The date of our hearing is August 26, 2024, at 9:00 AM and will be held at Greenwood County - Commission Room address in Eureka, 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 July 19, 2024.

(Seal)



Dean McCoffee
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Greenwood County Rural Fire District No. 1

Greenwood County

will meet on August 26, 2024 at 9:00 AM at Greenwood County - Commission Meeting 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 Greenwood County Clerk's Office, Courthouse 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	325,068	4.983	378,907	4.995	427,806	359,303	4.833
Debt Service							
Totals	325,068	4.983	378,907	4.995	427,806	359,303	4.833
						*Revenue Neutral Rate***	*4.833*
Less: Transfers	90,000		0		0		
Net Expenditures	235,068		378,907		427,806		
Total Tax Levied	328,985		359,304		xxxxxxxxxxxxxxxxx		
Assessed Valuation	66,021,532		71,934,699		74,339,264		

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*

Deann McCaffree
Deputy County Clerk

2025

Greenwood County Rural Fire District No. 1
Greenwood 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 Equipment Reserv	90,000	-	25,380	K.S.A. 19-119
	Totals	90,000	0	25,380	
	Adjustments*			25,380	
	Adjusted Totals	90,000	0	0	

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

Greenwood County Rural Fire District No. 1
Greenwood 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.

Greenwood County Rural Fire District No. 1
Greenwood 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.

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	20,128	45,153	45,258
Receipts:			
Ad Valorem Tax	323,743	355,711	xxxxxxxxxxxxxxx
Delinquent Tax	4,075	3,698	3,304
Motor Vehicle Tax	16,219	15,632	19,293
Recreational Vehicle Tax	397	354	457
16/20M Vehicle Tax	2,026	2,215	2,069
Commercial Vehicle Tax	707	839	825
Watercraft Tax	483	563	854
In Lieu of Taxes	0	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,443	0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**350,093**	**379,012**	**26,802**
Resources Available:	**370,221**	**424,165**	**72,060**
Expenditures:			
Public Safety			
Personal Services	67,862	70,387	73,906
Contractual Services	47,154	60,000	70,000
Commodities	102,105	75,000	85,000
Capital Outlay	0	137,870	137,870
Employee Benefits	20,567	35,650	35,650
Reimbursed Expense	-2,620	0	
Operating Transfers to			
Special Rural Fire Equipment Fund	0	0	0
Special Equipment Reserve Fund	90,000	0	25,380
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**325,068**	**378,907**	**427,806**
Unencumbered Cash Balance Dec 31	45,153	45,258	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	369,245	378,907	427,806
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	427,806
		Tax Required	355,746
	Delinquent Comp Rate:	1.0%	3,557
		Amount of 2024 Ad Valorem Tax	359,303

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Greenwood 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	427,806	359,303	
Debt Service	10-113				
Totals		xxxxxxxxx	427,806	359,303	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	4.833
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: _____, 2024

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GREENWOOD COUNTY, HEREBY NOTIFIES THE GREENWOOD 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 79.139 mills. The date of our hearing is August 26, 2024, at 9:00 AM and will be held at Greenwood County - Commission Room address in Eureka, 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

Greenwood County Rural Fire District No. 1
Greenwood 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	359,304	19,293	457	2,069	825	854
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	359,304	19,293	457	2,069	825	854

County Treas Motor Vehicle Estimate 19,293

County Treas Recreational Vehicle Estimate 457

County Treas 16/20M Vehicle Estimate 2,069

County Treas Commercial Vehicle Tax Estimate 825

County Treas Watercraft Tax Estimate 854

MVT Factor 0.05370

RVT Factor 0.00127

16/20M Factor 0.00576

Comm Veh Facto 0.00230

Watercraft Facto 0.00238

Roll Call Vote

A Roll Call Vote of the Greenwood County Rural Fire District No. 1, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2024
Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

_____

Resolution No. _____

A RESOLUTION OF THE GREENWOOD COUNTY RURAL FIRE DISTRICT NO. 1, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Greenwood County Rural Fire District No. 1, Kansas, was calculated as 4.833 mills by the Greenwood County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Greenwood County Rural Fire District No. 1, Kansas, will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Greenwood County Rural Fire District No. 1, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GREENWOOD COUNTY RURAL FIRE DISTRICT NO. 1, KANSAS:

The Greenwood County Rural Fire District No. 1, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.833 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 26th day of August 2024 and SIGNED by the Governing Body.

_____
_____
_____
_____
_____
_____
_____
_____

Attested:

_____

Greenwood County Rural Fire District No. 1 2025
Greenwood County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2025 Budget Information:	
Total Assessed Valuation for 2024	74,339,264
Neighborhood Revitalization - 2025	0

Revenue Neutral Rate 4.833

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	4.995
Debt Service	0.000
0	
0	
Total Tax Rates	4.995

Final Assessed Valuation from the November 1, 2023 Abstract	71,934,699

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	19,293
Recreational Vehicle Tax Estimate	457
16\20 M Vehicle Tax	2,069
Commercial Vehicle Tax Estimate	825
Watercraft Tax Estimate	854

Computation of Delinquency

Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 1.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	369,245
Debt Service	0
0	
0	
0	
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

County Clerk's Budget Information for 2025 Budget Year
Greenwood County values
RURAL FIRE DISTRICT

1. Estimated Assesed Valuation as of THURSDAY, JUNE 27, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	41,623,827	374,961	0	277,950
State Assessed	26,883,751	380		
Severed Minerals	0			
Personal Property	1,884,824			
Oil & Gas	3,946,862			
Total Value	74,339,264	375,341		

2. Personal Property: 5,831,686
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 4.833

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
133	RURAL FIRE DISTRICT	4.995	4.833
	Total Levied	4.995	

4. Final Assessed Valuation from the November 2023 abstract: 71,934,699

5. 2023 Personal Property: 5,551,987
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2022 average tax delinquency percentage: 1.091779

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6/27/24 Provided by: Deana McCoffrey
Greenwood County Clerk

County Clerk's Budget Information for 2025 Budget Year
Greenwood County values
RURAL FIRE DISTRICT

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 12, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	41,623,827	374,961	0	277,950
State Assessed	26,883,751	380		
Severed Minerals	0			
Personal Property	1,884,824			
Oil & Gas	3,946,862			
Total Value	74,339,264	375,341		

2. Personal Property: 5,831,686
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 4.833

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
133	RURAL FIRE DISTRICT	4.995	4.833
	Total Levied	4.995	

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5. 2023 Personal Property: 5,551,987
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2022 average tax delinquency percentage: 1.091779

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6/12/24 Provided by: Dean McCoffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK
SEAL
KANSAS

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Rural Fire District
Greenwood County Courthouse
311 N Main
Eureka, KS 67045

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2025 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	19,293.45
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	457.10
16m/20m Truck Tax	2,069.28
Commercial Motor Vehicle	824.75
Watercraft Tax	853.69

April 8, 2024 Provided By: Donna Olson
Date Greenwood County Treasurer

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Greenwood 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.

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Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	4.833
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: Aug 26, 2024
Deann McCaffree
County Clerk

Governing Body

County Counselor

GREENWOOD COUNTY CLERK SEAL KANSAS