State of Kansas
Special District

**CERTIFICATE**

2024

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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 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 | 12-101a | 5 | 82,000 | 67,530 | 6.265 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 82,000 | 67,530 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

10,779,974

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 6.103

Assisted by:

Address:

Email:

Attest: Oct. 23, 2023

County Clerk

Governing Body

**CPA Summary**

Fire District 3
Cowley County

2024

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| 2023 Budgeted Funds | Tax Levy Amount in 2023 Budget | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 65,526 | 7,432 | 179 | 600 | 514 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 65,526 | 7,432 | 179 | 600 | 514 | 0 |

County Treas Motor Vehicle Estimate 7,432

County Treas Recreational Vehicle Estimate 179

County Treas 16/20M Vehicle Estimate 600

County Treas Commercial Vehicle Tax Estimate 514

County Treas Watercraft Tax Estimate 0

MVT Factor 0.11342

RVT Factor 0.00273

16/20M Factor 0.00916

Comm Veh Facto 0.00784

Watercraft Factor 0.00000

2024

Fire District 3
Cowley County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Spl Equip | 17,503 | | | |
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| | | | | | |
| | **Totals** | 17,503 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 17,503 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Fire District 3
Cowley County

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

Fire District 3
Cowley County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2024

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,920 | 4,145 | 4,195 |
| Receipts: | | | |
| Ad Valorem Tax | 59,495 | 65,526 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,090 | 1,500 | 1,500 |
| Motor Vehicle Tax | 5,804 | 7,817 | 7,432 |
| Recreational Vehicle Tax | 136 | 186 | 179 |
| 16/20M Vehicle Tax | 379 | 398 | 600 |
| Commercial Vehicle Tax | 402 | 573 | 514 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
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| Interest on Idle Funds | 41 | 50 | 50 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **68,347** | **76,050** | **10,275** |
| **Resources Available:** | **71,267** | **80,195** | **14,470** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| Operating Exp | 49,619 | 56,000 | 62,000 |
| Transfer to Spl Equip | 17,503 | 20,000 | 20,000 |
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| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **67,122** | **76,000** | **82,000** |
| Unencumbered Cash Balance Dec 31 | 4,145 | 4,195 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 68,896 | 76,000 | 82,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 82,000 |
| | | Tax Required | 67,530 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 67,530 |

**CPA Summary**

Fire District 3

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Equipment** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 40,371 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 40,371 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Reimbursement | 3,887 | | | | | | | | | |
| Deposit | 16,200 | | | | | | | | | |
| Transfer from Gen | 17,503 | | | | | | | | | |
| Interest | 43 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 37,633 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 37,633 |
| Resources Available: | 78,004 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 78,004 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Equipment | 36,646 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 36,646 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 36,646 |
| Cash Balance Dec 31 | 41,358 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 41,358 ** |
| | | | | | | | | | | 41,358 ** |

** Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
2024 Special District

The governing body of

**Fire District 3**

Cowley County

will meet on at at 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.
tailed budget information is available at Cowley County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 202 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 67,122 | 7.084 | 76,000 | 6.698 | 82,000 | 67,530 | 6.289 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 36,646 | | | | | | |
| Totals | 103,768 | 7.084 | 76,000 | 6.698 | 82,000 | 67,530 | 6.289 |
| | | | | | | *Revenue Neutral Rate*** | *6.103* |
| Less: Transfers | 17,503 | | 0 | | 0 | | |
| Net Expenditures | 86,265 | | 76,000 | | 82,000 | | |
| Total Tax Levied | 62,006 | | 65,526 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,753,788 | | 9,784,023 | | 10,738,520 | | |

Outstanding Indebtedness,

| Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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*

0