State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Utica Rural Fire District Ness County Fire District Number 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	Amount of 2023 Ad Valorem Tax	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	96,800	57,308	4.073
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	96,800	57,308	4.073
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			

County Clerk's Use Or

14,071,873
Nov. 1, 2023 Total Assessed

Revenue Neutral Rate: 3.573

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
mille@adamsbrowncpa.com

Attest: Sept. 25, 2023

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Utica Rural Fire District Ness County Fire District Number 3
Ness 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	52,031	1,203	36	330	75	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	52,031	1,203	36	330	75	14

County Treas Motor Vehicle Estimate 1,203

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 330

County Treas Commercial Vehicle Tax Estimate 75

County Treas Watercraft Tax Estimate 14

MVT Factor 0.02312

RVT Factor 0.00069

16/20M Factor 0.00634

Comm Veh Facto 0.00144

Watercraft Facto 0.00027

State of Kansas
Special District

Utica Rural Fire District Ness County Fire District Number 3
Ness County

2024

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	Equipment Reserve	-	-	5,000	K.S.A. 80-122
Equipment Reserve	General	5,000	-	-	K.S.A. 80-122
	Totals	5,000	0	5,000	
	Adjustments*				
	Adjusted Totals	5,000	0	5,000	

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

State of Kansas
Special District

Utica Rural Fire District Ness County Fire District Number 3
Ness 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
FRA Loan	6/13/2017	1.00	15,000	15,000	6/1		57	1,372	57	1,372
					12/1		71	0	71	0
FRA Loan	5/14/2022		6,000	0						
Total Other				15,000			128	1,372	128	1,372
Total				**15,000**			**128**	**1,372**	**128**	**1,372**

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
Building	4/5/2016	168	4.35	149,600	100,359	13,718	13,718
Building Arnold Station	4/13/2021	180	4.85	65,000	60,845	6,100	6,100
2008 Ford F550	12/20/2021	86	4.45	20,000	17,173	3,000	3,000
			Total	**234,600**	**178,377**	**22,818**	**22,818**

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

Utica Rural Fire District Ness County Fire District Number 3
Ness County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,173	10,565	22,834
Receipts:			
Ad Valorem Tax	49,499	52,031	xxxxxxxxxxxxxxxxx
Delinquent Tax	564	0	0
Motor Vehicle Tax	1,296	1,587	1,203
Recreational Vehicle Tax	47	49	36
16/20M Vehicle Tax	225	303	330
Commercial Vehicle Tax	95	99	75
Watercraft Tax	0	18	14
LAVTR	0	0	0
Donations	11,064	5,000	5,000
New Building Lease	20,000	0	0
Grants	2,901	0	0
Sale of Equipment	3,700	0	0
Warrant FRA	6,000	0	0
Contract	10,000	10,000	10,000
Tranfers	5,000	0	0
Interest on Idle Funds	28	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,978	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**114,397**	**69,087**	**16,658**
Resources Available:	**136,570**	**79,652**	**39,492**
Expenditures:			
Wages	7,250	6,000	8,000
Utilities	5,000	5,000	5,000
Insurance	3,596	4,000	5,000
Operating Expense	28,822	10,000	30,000
Capital Outlay	58,529	7,500	19,482
Debt Service - FRA Loan	0	1,500	1,500
Debt Service - Utica Building	13,718	13,718	13,718
Debt Service - Arnold Building	6,090	6,100	6,100
Debt Service - Lease Purchase 2018 F550	3,000	3,000	3,000
Transfers	0	0	5,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**126,005**	**56,818**	**96,800**
Unencumbered Cash Balance Dec 31	10,565	22,834	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	57,156	68,318	96,800
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	96,800
		Tax Required	57,308
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	57,308

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Utica Rural Fire District Ness County Fire District Number 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:		
Equipment Reserve			0		0		0		0	
Unencumbered Cash Balance Jan 1	13,275	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 13,275
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	4									
Total Receipts	4	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4
Resources Available:	13,279	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	13,279
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to General	8,500									
Total Expenditures	8,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,500
Cash Balance Dec 31	4,779	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,779 **
										4,779 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of

Utica Rural Fire District Ness County Fire District Number 3

Ness County

will meet on September 11, 2023 at 7:00 PM at 315 S. Ohio Utica, 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 315 S. Ohio Utica, KS 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 2023		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	126,005	5.600	56,818	4.433	96,800	57,308	4.073
Non-Budgeted Funds	8,500						
Totals	134,505	5.600	56,818	4.433	96,800	57,308	4.073
						*Revenue Neutral Rate***	3.573
Less: Transfers	5,000		0		5,000		
Net Expenditures	129,505		56,818		91,800		
Total Tax Levied	50,288		52,031		xxxxxxxxxxxxxxx		
Assessed Valuation	8,980,296		11,340,485		14,070,293		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,000	15,000	15,000
Lease Pur. Princ.	126,778	194,321	178,377
Total	141,778	209,321	193,377

*Tax rates are expressed in mills.

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

Laurie Bembeck
Treasurer

Utica Rural Fire District Ness County Fire District Number 3 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	0		0
Debt Service	0		0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 14,070,293

Valuation Factor: 14,070.293

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special 2024 District

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Ness County
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General	126,005	5.600	56,818	4.433	96,800	57,308	4.073
Non-Budgeted Funds	8,500						
Totals	134,505	5.600	56,818	4.433	96,800	57,308	4.073
						*Revenue Neutral Rate***	*3.573*
Less: Transfers	5,000		0		5,000		
Net Expenditures	129,505		56,818		91,800		
Total Tax Levied	50,288		52,031		xxxxxxxxxxxxxxx		
Assessed Valuation	8,980,296		11,340,485		14,070,293		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,000	15,000	15,000
Lease Pur. Princ.	126,778	194,321	178,377
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***Revenue Neutral Rate as defined by KSA 79-2988*

Laurie Bembeck
Treasurer

Emailed & Texted 7/20/23 ✓

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Fire District #3 **, HEREBY NOTIFIES THE** Ness **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.073. The date of our hearing is September 11, 2023 at 7:00PM AM/PM and will be held at 315 S Ohio in Utica, 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)

Raeme K Barnhart

Clerk or Officer of Governing Body

JUL 20 2023 11:57

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. _____

A RESOLUTION OF *Ness County Fire District #3*, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for ***Ness County Fire District #3*** was calculated as 3.573 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of ***Ness County Fire District #3*** will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of ***Ness County Fire District #3,*** having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF *Ness County Fire District #3*:

The ***Ness County Fire District #3*** shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.573 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 11th day of September 2023 and **SIGNED** by the Governing Body.

Terry L Bushey

Brandon Schwirtz

Laurie K Bernbeck

Roll Call Vote

Utica Rural FD, NCFD #3
A Roll Call Vote of the _____ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11,2023
Resolution No. 3

Governing Body Member	Yes	No	No Vote
Terry Bernbeck	X		
Ryan Roths	X		
Galen Walker	X		
Robert Tillitson	X		
Berthold Bernbeck	X		
Brandon Schwindt	X		
Laurie Bernbeck	X		
TOTAL	7		

Certified:
Laurie K Bernbeck

First published in the Ness County News Thursday, July 27, 2023. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Utica Rural Fire District Ness County Fire District Number 3
Ness County
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						*Revenue Neutral Rate***	*3.573*
Less: Transfers	5,000		0		5,000		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Laurie Bembeck
Treasurer

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