State of Kansas
Special District

CERTIFICATE

~~2025~~ 2026

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Utica Rural Fire District Ness County Fire District Number 3

Approved Supp 2024
KSA 79-2930

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	97,794	57,308	~~4.459~~ 5.195
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	97,794	57,308	~~4.459~~ 5.195
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			

County Clerk's Use Only

~~12,354,108~~ 10,977,707
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	4.464
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

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

Attest Nov. 15, 2024
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NESS COUNTY, KANSAS
SEAL
COUNTY CLERK OF

Utica Rural Fire District Ness County Fire District Number 3
Ness 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	57,308	1,000	30	364	79	18
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	57,308	1,000	30	364	79	18

County Treas Motor Vehicle Estimate 1,000

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 364

County Treas Commercial Vehicle Tax Estimate 79

County Treas Watercraft Tax Estimate 18

MVT Factor 0.01745

RVT Factor 0.00052

16/20M Factor 0.00635

Comm Veh Factor 0.00138

Watercraft Factor 0.00031

Utica Rural Fire District Ness County Fire District Number 3
Ness 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
None					
	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 fu

State of Kansas
Special District

Utica Rural Fire District Ness County Fire District Number 3
Ness 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:										
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	1.00	6,000	6,000						
FRA Loan	5/8/2023	1.00	10,000	10,000						
Total Other				31,000			128	1,372	128	1,372
Total				**31,000**			**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, 2024	Payments Due 2024	Payments Due 2025
Building	4/5/2016	168	4.35	149,600	91,007	13,718	13,718
Building Arnold Station	4/13/2021	180	4.85	65,000	56,689	6,100	6,100
2008 Ford F550	12/20/2021	86	4.45	20,000	14,937	3,000	3,000
			Total	**234,600**	**162,633**	**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,565	11,847	22,995
Receipts:			
Ad Valorem Tax	49,080	57,308	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	337	0	0
Motor Vehicle Tax	1,625	1,203	1,000
Recreational Vehicle Tax	47	36	30
16/20M Vehicle Tax	404	330	364
Commercial Vehicle Tax	110	75	79
Watercraft Tax	0	14	18
Donations	5,000	10,000	10,000
New Building Lease	0	0	0
Sale of Equipment	0	0	0
Warrant FRA	10,000	0	0
Fire Contract	6,000	6,000	6,000
Interest on Idle Funds	103	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**72,706**	**74,966**	**17,491**
Resources Available:	**83,271**	**86,813**	**40,486**
Expenditures:			
Wages	8,705	9,000	10,000
Utilities	4,288	4,500	6,000
Insurance	8,603	9,000	10,000
Operating Expense	11,250	12,000	30,000
Capital Outlay	41,719	5,000	17,476
Debt Service - FRA Loan	1,000	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
Budget Credit - Donations in excess of amount budgeted	-6,517	0	0
Budget Credit - Grant received in excess budget	-20,999	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	567	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**71,424**	**63,818**	**97,794**
Unencumbered Cash Balance Dec 31	11,847	22,995	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	68,318	96,800	97,794
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	97,794
		Tax Required	57,308
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	57,308

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

Utica Rural Fire District Ness County Fire District Number 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:		
Equipment Reserve			0		0		0		0	
Unencumbered Cash Balance Jan 1	4,779	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 4,779
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	33									
Total Receipts	33	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	33
Resources Available:	4,812	Resources Availa	0	Resources Availa	0	Resources Availa	0	Resources Availa	0	4,812
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	0
Cash Balance Dec 31	4,812	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	4,812 **
										4,812 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Utica Rural Fire District Ness County Fire District Number 3 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	0		0
Debt Service	0		0
	0		0
	0		0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 12,841,784

Valuation Factor: 12,841.784

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

JUL 18 2024 17.02

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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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, 2024.

WITNESS my hand and official seal on 7/18, 2024.

(Seal)

Laurie K Bernbeck

Clerk or Officer of Governing Body

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.

NOTICE OF BUDGET HEARING

2025 State of Kansas Special District

The governing body of

Utica Rural Fire District Ness County Fire District Number 3

Ness County

will meet on August 12, 2024 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 and the amount of tax to levied.

Detailed budget information is available at 315 S. Ohio Utica, KS 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	71,424	4.433	63,818	4.073	97,794	57,308	4.463
Debt Service							
Non-Budgeted Funds							
Totals	71,424	4.433	63,818	4.073	97,794	57,308	4.463
						*Revenue Neutral Rate***	*4.464*
Less: Transfers	0		0		0		
Net Expenditures	71,424		63,818		97,794		
Total Tax Levied	52,031		57,308		xxxxxxxxxxxxxxx		
Assessed Valuation	11,340,485		14,071,873		12,841,784		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,000	15,000	31,000
Lease Pur. Princ.	194,321	178,377	162,633
Total	209,321	193,377	193,633

*Tax rates are expressed in mills.

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

Laurie Bembeck
Treasurer

First published in the Ness County News, Thursday, August 28, 2025 -1t

NOTICE OF BUDGET HEARING

The governing body of

Utica Rural Fire District Ness County Fire District Number 3

Ness County

will meet on September 8, 2025 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 and the amount of tax to levied. Detailed budget information is available at 315 S. Ohio Utica, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	73,886	4.073	73,441	4.459	83,871	57,308	5.194
Debt Service							
Non-Budgeted Funds							
Totals	73,886	4.073	73,441	4.459	83,871	57,308	5.194
						*Revenue Neutral Rate***	*5.195*
Less: Transfers	0		0		0		
Net Expenditures	73,886		73,441		83,871		
Total Tax Levied	57,308		57,308		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,071,873		12,854,105		11,033,568		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,000	31,000	21,275
Lease Pur. Princ.	178,377	162,633	146,385
Total	193,377	193,633	167,660

*Tax rates are expressed in mills.

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

Laurie Bembeck
Treasurer

No Budget Turned in