State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
Montgomery 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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	10-113	5	539,083	442,595	
Employee Benefits	19-16102	6	24,000	3,935	
Special Rural Fire Equipment		7	226,971		
Totals		xxxxxxxxx	790,054	446,530	
Budget Summary		8			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2021 Total Assessed Valuation

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

Montgomery County, Kansas SEAL COUNTY COMMISSIONERS

Attest: 9-28, 2021

Charlotte Schmidt
County Clerk

Robert E. Berry
Larry McManus
Mike Cooley

Governing Body

Montgomery County Rural Fire District No. 1
Montgomery County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	434,585	34,220	621	1,005	1,195	131
Debt Service	0	0	0	0	0	0
Employee Benefits	2,417	190	3	6	7	1
	0	0	0	0	0	0
Total	437,002	34,410	624	1,011	1,202	132

County Treas Motor Vehicle Estimate 34,410

County Treas Recreational Vehicle Estimate 624

County Treas 16/20M Vehicle Estimate 1,011

County Treas Commercial Vehicle Tax Estimate 1,202

County Treas Watercraft Tax Estimate 132

MVT Factor 0.07874

RVT Factor 0.00143

16/20M Factor 0.00231

Comm Veh Facto 0.00275

Watercraft Facto 0.00030

2022

Montgomery County Rural Fire District No. 1
Montgomery County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Rural Fire District No. 1	Special Rural Fire Equip	45,000	25,000	25,000	K.S.A. 19-3612c
	Totals	45,000	25,000	25,000	
	Adjustments*				
	Adjusted Totals	45,000	25,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Montgomery County Rural Fire District No. 1
Montgomery County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

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

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	200,334	104,121	59,306
Receipts:			
Ad Valorem Tax	403,656	430,239	xxxxxxxxxxxxxxxx
Delinquent Tax	8,445	4,346	4,382
Motor Vehicle Tax	28,837	28,309	34,220
Recreational Vehicle Tax	531	521	621
16/20M Vehicle Tax	1,033	1,102	1,005
Commercial Vehicle Tax	1,183	1,285	1,195
Watercraft Tax	218	221	131
LAVTR	0	0	0
Rental Excise Tax	10	12	10
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	20	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**443,933**	**466,035**	**41,564**
Resources Available:	**644,268**	**570,156**	**100,870**
Expenditures:			
Public Safety			
Personal Services	127,501	110,000	110,000
Contractual Services	127,118	170,000	170,000
Commodities	49,649	78,500	78,500
Capital Outlay	190,879	127,350	155,583
Operating Transfers to:			
Special Rural Fire Equipment Fund	45,000	25,000	25,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**540,147**	**510,850**	**539,083**
Unencumbered Cash Balance Dec 31	104,121	59,306	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	580,679	606,981	539,083
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	539,083
		Tax Required	438,213
	Delinquent Comp Rate:	1.0%	4,382
		Amount of 2021 Ad Valorem Tax	442,595

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,680	27,193	19,858
Receipts:			
Ad Valorem Tax	3,157	2,393	xxxxxxxxxxxxxxxx
Delinquent Tax	119	24	39
Motor Vehicle Tax	243	223	190
Recreational Vehicle Tax	4	4	3
16/20M Vehicle Tax	0	9	6
Commercial Vehicle Tax	12	10	7
Watercraft Tax	3	2	1
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,538**	**2,665**	**246**
Resources Available:	**31,218**	**29,858**	**20,104**
Expenditures:			
Public Safety			
Contractual Services	2,483	0	5,000
Health Insurance	0	5,000	5,000
KPERS	0	1,000	1,000
Social Security	0	3,000	3,000
Unemployment	1,167	1,000	10,000
Workmen's Compensation	375	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**4,025**	**10,000**	**24,000**
Unencumbered Cash Balance Dec 31	27,193	19,858	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	24,000	24,000	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	3,896
	Delinquent Comp Rate:	1.0%	39
		Amount of 2021 Ad Valorem Tax	3,935

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Special Rural Fire Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	131,971	176,971	201,971
Receipts:			
Transfers from:			
Rural Fire District No. 1 Fund	45,000	25,000	25,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**45,000**	**25,000**	**25,000**
Resources Available:	**176,971**	**201,971**	**226,971**
Expenditures:			
Public Safety			
Commodities	0	0	0
Capital Outlay	0	0	226,971
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**226,971**
Unencumbered Cash Balance Dec 31	176,971	201,971	0
2020/2021/2022 Budget Authority Amoun	101,971	181,971	226,971

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of

Montgomery County Rural Fire District No. 1

Montgomery County

t on September 20, 2021 at 9:30 AM at Commission Meeting Room, Lower Level Judicial Center, 300 E. Main, Independence, KS for the purpose of hea
answering objections of taxpayers relating to the Revenue Neutral
Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Montgomery County Clerk's Office, Courthouse, Independence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits
of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	540,147	2.044	510,850	2.163	539,083	442,595	2.156
Employee Benefits	4,025	0.016	10,000	0.012	24,000	3,935	0.019
Special Rural Fire Equipt					226,971		
Totals	544,172	2.060	520,850	2.175	790,054	446,530	2.175
*Revenue Neutral Rate***							*2.164*
Less: Transfers	45,000		25,000		25,000		
Net Expenditures	499,172		495,850		765,054		
Total Tax Levied	424,372		437,002		xxxxxxxxxxxxxxx		
Assessed Valuation	205,978,469		200,871,075		205,301,421		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Charlotte Scott Schmidt
County Clerk

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name: Charlotte Scott Schmidt

Official Title: County Clerk

Date: September 20, 2021

Must be at least 10 days between date published and hearing h
Latest date for notice to be published in your newspaper: Sept

Time: 9:30 AM

Location: Commission Meeting Room, Lower Level Judicial Center, 300 E. Main, Independence, KS

Available at: Montgomery County Clerk's Office, Courthouse, Independence

Montgomery County Rural Fire District No. 1 2022
Montgomery County

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	205,301,421
New Improvements for 2021	318,368
Personal Property - 2021	4,983,090
Property that has changed in use for 2021	375,767
Personal Property - 2020	5,526,115
Neighborhood Revitalization - 2022	0

Revenue Neutral Rate 2.164

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	2.163
Debt Service	
Employee Benefits	0.012
0	
Total Tax Rates	2.175

Final Assessed Valuation from the November 1, 2020 Abstract	200,871,075

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	34,410
Recreational Vehicle Tax Estimate	624
16\20 M Vehicle Tax	1,011
Commercial Vehicle Tax Estimate	1,202
Watercraft Tax Estimate	132
LAVTR	0

Computation of Delinquency

Actual Delinquency for 2019 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 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	580,679
Debt Service	0
Employee Benefits	24,000
0	
Special Rural Fire Eq	101,971
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Montgomery County Rural Fire District N
Enter county name followed by "County":	Montgomery County
Enter year being budgeted (YYYY):	**2022**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

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

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General	10-113	606,981	434,585
Debt Service	10-113	0	0
Fund name for all funds with a tax levy:			
Employee Benefits	19-16102	24,000	2,417
Total Ad Valorem Tax for 2021 Budgeted Year			437,002
Other (non-tax levy) fund names:			
Special Rural Fire Equipment		181,971	
Total Expenditures for 2021 Budgeted Year		812,952	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page:	2019 Tax Rate (2020 Column)
General	2.044
Debt Service	0.000
Employee Benefits	0.016
0	
Total	2.060

Total Tax Levied (2020 budget column)	424,372
Assessed Valuation (2020 budget column)	205,978,469

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MONTGOMERY COUNTY RURAL FIRE DISTRICT #1**, HEREBY NOTIFIES THE** MONTGOMERY **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 2.175. The date of our hearing is September 20, 2021 at 9:30 am AM/PM and will be held at Commission Meeting Room in Independence, 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, 2021.

WITNESS my hand and official seal on September 20, 2021.

(Seal)

_____

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.

Resolution No. 21-124

A RESOLUTION OF THE MONTGOMERY COUNTY RURAL FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Montgomery County Rural Fire District #1 was calculated as 2.164 mills by the Montgomery County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Montgomery County Rural Fire District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 20, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Montgomery County Rural Fire District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MONTGOMERY COUNTY RURAL FIRE DISTRICT #1:

The Montgomery County Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.175 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 20th day of September 2021 and **SIGNED** by the Commission Chairperson.

Robert E. Bevens

Commission Chairperson

Montgomery County, Kansas SEAL COUNTY COMMISSIONERS

Attested:

Charlotte Schmidt

County Clerk