State of Kansas
Special District

2024

# CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
**Elk 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 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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3601 | 5 | 178,475 | 153,448 | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 178,475 | 153,448 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | 7 | | | |
| Neighborhood Revitalization Rebate | | 8 | | | |

County Clerk's Use Only

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 4.675

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. 28, 2023

County Clerk

Governing Body

Elk County Rural Fire District No. 1
Elk 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 | 143,448 | 7,329 | 112 | 1,919 | 177 | 109 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 143,448 | 7,329 | 112 | 1,919 | 177 | 109 |

County Treas Motor Vehicle Estimate 7,329

County Treas Recreational Vehicle Estimate 112

County Treas 16/20M Vehicle Estimate 1,919

County Treas Commercial Vehicle Tax Estimate 177

County Treas Watercraft Tax Estimate 109

MVT Factor 0.05109

RVT Factor 0.00078

16/20M Factor 0.01338

Comm Veh Facto 0.00123

Watercraft Facto 0.00076

2024

Elk County Rural Fire District No. 1
Elk 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 | Special Rural Fire Equip | - | - | - | KSA 19-3612c |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Elk County Rural Fire District No. 1
Elk 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: | | | | | | | | | | |
| 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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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.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| 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 | 35,814 | 24,078 | 15,381 |
| Receipts: | | | |
| Ad Valorem Tax | 118,595 | 142,014 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,691 | 1,434 | 1,519 |
| Motor Vehicle Tax | 7,004 | 6,940 | 7,329 |
| Recreational Vehicle Tax | 122 | 138 | 112 |
| 16/20M Vehicle Tax | 2,135 | 2,136 | 1,919 |
| Commercial Vehicle Tax | 176 | 188 | 177 |
| Watercraft Tax | 0 | 85 | 109 |
| LAVTR | 0 | 0 | 0 |
| In Lieu of Taxes | 0 | 0 | 0 |
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| 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** | **130,725** | **152,934** | **11,165** |
| **Resources Available:** | **166,538** | **177,012** | **26,546** |
| Expenditures: | | | |
| Public Safety | | | |
| Personal Services | 27,972 | 28,000 | 28,000 |
| Contractual Services | 55,816 | 59,000 | 59,000 |
| Commodities | 58,672 | 48,000 | 48,000 |
| Capital Outlay | 0 | 26,631 | 43,475 |
| Reimbursed Expense | 0 | 0 | 0 |
| Operating Transfers to: | | | |
| Rural Fire Equipment Reserve Fund | 0 | 0 | 0 |
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| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **142,461** | **161,631** | **178,475** |
| Unencumbered Cash Balance Dec 31 | 24,078 | 15,381 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 156,828 | 161,631 | 178,475 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 178,475 |
| | | Tax Required | 151,929 |
| | Delinquent Comp Rate: | 1.0% | 1,519 |
| | | Amount of 2023 Ad Valorem Tax | 153,448 |

State of Kansas
Special District 2024

## NOTICE OF BUDGET HEARING

The governing body of

**Elk County Rural Fire District No. 1**

Elk County

will meet on August 28, 2023 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office 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 | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| Totals | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| | | | | | | *Revenue Neutral Rate*** | *4.675* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 142,461 | | 161,631 | | 178,475 | | |
| Total Tax Levied | 119,835 | | 143,448 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 24,870,993 | | 28,689,960 | | 30,690,558 | | |

| 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*

Kerry E. Harrod
County Clerk

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

The governing body of

**Elk County Rural Fire District No. 1**

Elk County

will meet on August 28, 2023 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office 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 | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| Totals | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| | | | | | | *Revenue Neutral Rate*** | *4.675* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 142,461 | | 161,631 | | 178,475 | | |
| Total Tax Levied | 119,835 | | 143,448 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 24,870,993 | | 28,689,960 | | 30,690,558 | | |

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*

Kerry E. Harrod
County Clerk

2024

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

**Elk County Rural Fire District No. 1**

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**

Elk County

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 4.675 | Proposed Tax Rate | 5.000 |

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

## 2024 Neighborhood Revitalization Rebate

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

2023 July 1 Valuation: 30,690,558

Valuation Factor: 30,690.558

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 Revenue Neutral Rate Intent

**THE GOVERNING BODY OF ELK COUNTY RURAL FIRE DISTRICT NO. 1, KANSAS, HEREBY NOTIFIES THE ELK 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 5.000. The date of our hearing is August 28, 2023, at 1:00 PM and will be held at Elk County Courthouse address in Howard, 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 10, 2023.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. 23-06

**A RESOLUTION OF THE ELK 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 Elk County Rural Fire District No. 1 was calculated as 4.675 mills by the Elk County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 28, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Elk County Fire District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.000 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 28th day of August 2023 and SIGNED by the Governing Body.

Attested:

COPY

## Roll Call Vote

A Roll Call Vote of the Elk County Rural Fire District No. 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 28, 2023.

Resolution No. 23-07

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Perry Russell, Dist 1 | ✓ | | |
| Doug Hendricks, Dist II | ✓ | | |
| Jake Liebau, Dist III | ✓ | | |
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| | | | |
| TOTAL | | | |

Certified:

COUNTY CLERK'S SEAL COUNTY KANSAS

COPY

**PUBLIC NOTICE**

**Published in the Prairie Star on July 20, 2023**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING** 2024

The governing body of

**Elk County Rural Fire District No. 1**

Elk County

will meet on August 28, 2023 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| Totals | 142,461 | 4.839 | 161,631 | 5.000 | 178,475 | 153,448 | 5.000 |
| | | | | | *Revenue Neutral Rate*** | | *4.675* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 142,461 | | 161,631 | | 178,475 | | |
| Total Tax Levied | 119,835 | | 143,448 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 24,870,993 | | 28,689,960 | | 30,690,558 | | |

| 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*

Kerry E. Harrod
County Clerk