CERTIFICATE

Special District
2023

To the Clerk of Ness City, State of Kansas
We, the undersigned, officers of
Fire District Number 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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	150,000	137,854	3.394
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	150,000	137,854	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate		8			

County Clerk's Use Only

40,615,995
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.969

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67552
Email:
mille@adamsbrowncpa.com

Attest: 9/8, 2022
County Clerk

Governing Body

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

SEP 8 2022 10.49

Fire District Number 1
Ness City

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	120,558	8,409	178	1,188	2,206	80
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	120,558	8,409	178	1,188	2,206	80

County Treas Motor Vehicle Estimate 8,409

County Treas Recreational Vehicle Estimate 178

County Treas 16/20M Vehicle Estimate 1,188

County Treas Commercial Vehicle Tax Estimate 2,206

County Treas Watercraft Tax Estimate 80

MVT Factor 0.06975

RVT Factor 0.00148

16/20M Factor 0.00985

Comm Veh Factor 0.01830

Watercraft Factor 0.00066

2023

Fire District Number 1
Ness City

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	53,000	40,000	40,000	K.S.A. 19-3612c
	Totals	53,000	40,000	40,000	
	Adjustments*				
	Adjusted Totals	53,000	40,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Fire District Number 1
Ness City

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
None							
			Total	**0**	**0**	**0**	**0**

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

Fire District Number 1
Ness City
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,569	339	85
Receipts:			
Ad Valorem Tax	118,346	120,558	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,945	0	0
Motor Vehicle Tax	9,825	9,301	8,409
Recreational Vehicle Tax	212	170	178
16/20M Vehicle Tax	1,194	1,155	1,188
Commercial Vehicle Tax	1,556	1,481	2,206
Watercraft Tax	0	81	80
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Grant	1,000	0	0
Fees for controlled Burns	1,500	0	0
Interest on Idle Funds	164	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**136,742**	**132,746**	**12,061**
Resources Available:	**139,311**	**133,085**	**12,146**
Expenditures:			
Contractual	26,022	30,000	30,000
Supplies	52,006	52,000	55,000
Capital Outlay	10,719	11,000	25,000
Firemans Ball/ Fundraising	27,295	0	0
Budget Credits - Donations not budgeted	-27,880	0	0
Budget Credits - Reimbursements	-2,190	0	0
Transfer to Equip Reserve Fund	53,000	40,000	40,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**138,972**	**133,000**	**150,000**
Unencumbered Cash Balance Dec 31	339	85	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	140,000	138,200	150,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,000
		Tax Required	137,854
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	137,854

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Fire District Number 1

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	120,734	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 120,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	53,000									
Total Receipts	53,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	53,000
Resources Available:	173,734	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	173,734
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	173,734	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	173,734 **
										173,734 **

** 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

The governing body of
Fire District Number 1
Ness City
will meet on September 7th at 7:30 PM at 101 South Court, Ness City, Kansas 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 101 South Court, Ness City, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	138,972	3.653	133,000	3.539	150,000	137,854	3.394
Non-Budgeted Funds							
Totals	138,972	3.653	133,000	3.539	150,000	137,854	3.394
						*Revenue Neutral Rate***	*2.969*
Less: Transfers	53,000		40,000		40,000		
Net Expenditures	85,972		93,000		110,000		
Total Tax Levied	120,504		120,558		xxxxxxxxxxxxxxx		
Assessed Valuation	32,985,069		34,069,754		40,618,122		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	65,056	0	0
Total	65,056	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Ron Stoecklein
Treasurer

Fire District Number 1

2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 40,618,122

Valuation Factor: 40,618.122

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 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
2023 Special District

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Ron Stoecklein
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Fire District #1 **, 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 3.394. The date of our hearing is September 7, 2022 at 7:30 PM AM/PM and will be held at 101 South Court in Ness City, 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 12, 2022.

(Seal)

Pm Stark, Chairman

Clerk or Officer of Governing Body

JUL 12 2022 11.10

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. 22-1

A RESOLUTION OF *Fire District #1*, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for ***Fire District #1*** was calculated as 2.969 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of ***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 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of ***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 *Fire District #1*:

The ***Fire District #1*** shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.969 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 7th day of September 2022 and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/7/22
Resolution No. 22-1

Governing Body Member	Yes	No	No Vote
Kyle Antenen	X		
Wade Michaelis	X		
Gary Lamoree	X		
Darwin Whipple	X		
Doug Reinert	X		
Craig Goodman	X		
Cory Schwien	X		
Ron Stoecklein	X		
TOTAL	8	0	0

Certified:
Ron Stoecklein, Chairman

First published in the Ness County News, Thursday, July 28, 2022. -1t

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Lease Pur. Princ.	65,056	0	0
Total	65,056	0	0

*Tax rates are expressed in mills.

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

Ron Stoecklein
Treasurer