State of Kansas
Special District

2024

CERTIFICATE

To the Clerk of Hodgeman County, State of Kansas
We, the undersigned, officers of
Hodgeman County Rural Fire District
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	144,000	134,015	3.518
Non-Budgeted Funds		6			
Totals		xxxxxxx	144,000	134,015	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Hodgeman County	38,102,262	
0		
0		
0		
0		
Nov 1, 2023 Total Assessed Valuation	38,102,262	-

Revenue Neutral Rate	3.673

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Date Attested: Sept 1st, 2023

County Clerk

COUNTY CLERK ★★★ SEAL ★★★ HODGEMAN CO. KANSAS

Governing Body

CPA Summary
No assurance is provided.

Hodgeman County Rural Fire District
Hodgeman 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	134,015	5,099	88	1,119	82	74
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	134,015	5,099	88	1,119	82	74

County Treas Motor Vehicle Estimate 5,099

County Treas Recreational Vehicle Estimate 88

County Treas 16/20M Vehicle Estimate 1,119

County Treas Commercial Vehicle Tax Estimate 82

County Treas Watercraft Tax Estimate 74

MVT Factor 0.03805

RVT Factor 0.00066

16/20M Factor 0.00835

Comm Veh Factor 0.00061

Watercraft Factor 0.00055

2024

Hodgeman County Rural Fire District
Hodgeman 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	Equipment Reserve	55,000	62,000	62,000	19-3612c
	Totals	55,000	62,000	62,000	
	Adjustments*				
	Adjusted Totals	55,000	62,000	62,000	

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

Hodgeman County Rural Fire District
Hodgeman 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							
				Total	**0**	**0**	**0**

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

Hodgeman County Rural Fire District
Hodgeman County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,990	9,658	5,901
Receipts:			
Ad Valorem Tax	115,278	134,015	xxxxxxxxxxxxxxxx
Delinquent Tax	1,183	250	250
Motor Vehicle Tax	5,168	4,303	5,099
Recreational Vehicle Tax	85	78	88
16/20M Vehicle Tax	1,130	1,162	1,119
Commercial Vehicle Tax	80	73	82
Watercraft Tax	-	48	74
LAVTR	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does misc. exceed 10% of Total Receipts			
Total Receipts	**122,924**	**139,929**	**6,712**
Resources Available:	**146,914**	**149,587**	**12,613**
Expenditures:			
Public Safety:			
Salaries	29,710	37,000	37,000
Contractual	17,169	17,686	18,000
Commodities	35,377	27,000	27,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	55,000	62,000	62,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**137,256**	**143,686**	**144,000**
Unencumbered Cash Balance Dec 31	9,658	5,901	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	140,000	144,000	144,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,000
		Tax Required	131,387
	Delinquent Comp Rate:	2.0%	2,628
		Amount of 2023 Ad Valorem Tax	134,015

CPA Summary
No assurance is provided.

Hodgeman County Rural Fire District

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:		
Rural Fire Equipment			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	244,475	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		244,475
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:										
General	55,000									
Total Receipts	55,000	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	55,000
Resources Available:	299,475	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	299,475
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	-									
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	299,475	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	299,475 **
										299,475 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
Special District

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Hodgeman County Rural Fire District
Hodgeman County
will meet on September 11, 2023 at 10:00 AM at Hodgeman 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 be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Hodgeman County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Hodgeman County (home county)

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	137,256	3.354	143,686	3.570	144,000	134,015	3.672
Non-Budgeted Funds							
Totals	137,256	3.354	143,686	3.570	144,000	134,015	3.672
						*Revenue Neutral Rate***	*3.673*
Less: Transfers	55,000		62,000		62,000		
Net Expenditures	82,256		81,686		82,000		
Total Tax Levied	116,638		134,015		xxxxxxxxxxxxxxx		
Assessed Valuation:	34,785,282		37,548,574		36,497,273		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	-	-	-
Revenue Bonds	-	-	-
Other	-	-	-
Lease Pur. Princ.	-	-	-
Total	-	-	-

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

Sarah Rains
County Clerk

State of Kansas,
County of Hodgeman, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE JETMORE REPUBLICAN.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in HODGEMAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in HODGEMAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 9 day of Aug., 20 23

2nd Publication was made on the ____ day of _____, 20 ____

3rd Publication was made on the ____ day of _____, 20 ____

4th Publication was made on the ____ day of _____, 20 ____

5th Publication was made on the ____ day of _____, 20 ____

6th Publication was made on the ____ day of _____, 20 ____

Publication fee $ 75.00

Affidavit, Notary's Fees $ _____

Additional Copies _____ @ _____ $ _____

Total Publication Fee $ _____

M J L

(Signed)

Witness my hand this 10 day of August, 20 23

SUBSCRIBED and SWORN to before me this _____

day of _____, 20 _____.

Kelly C Anderson

(Notary Public)

My commission expires 2-7-2026

State of Kansas
Special District

2024

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Hodgeman County
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Non-Budgeted Funds							
Totals	137,256	3.354	143,686	3.570	144,000	134,015	3.672
						*Revenue Neutral Rate***	3.673
Less: Transfers	55,000		62,000		62,000		
Net Expenditures	82,256		81,686		82,000		
Total Tax Levied	116,638		134,015		xxxxxxxxxxxxx		
Assessed Valuation:	34,785,282		37,548,574		36,497,273		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
G.O. Bonds	-	-	-
Revenue Bonds	-	-	-
Other	-	-	-
Lease Pur. Princ.	-	-	-
Total	-	-	-

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

Sarah Rains
County Clerk

Page No. 7

RESOLUTION NO. 2023 - 11

A RESOLUTION OF HODGEMAN COUNTY RURAL FIRE TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Hodgeman County Rural Fire was calculated as 3.673 mills by the Hodgeman County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Hodgeman County Rural Fire 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 Hodgeman County Rural Fire, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY:

Hodgeman County Rural Fire shall have the authority to levy a property tax rate exceeding the Revenue Neutral Rate of 3.673 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.

	Signature	Roll Call		
		Yes	No	No Vote
Michael MacNair	Michael MacNair	☑	☐	☐
Emmett Aistrup	Emmett Aistrup	☑	☐	☐
Terry Housman	Terry Housman	☑	☐	☐
Chris Klein		☑	☐	☐
Mike Schraeder	Mike Schraeder	☑	☐	☐

Attested:

County Clerk

COUNTY CLERK SEAL HODGEMAN CO. KANSAS