State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Fire District #2

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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	50,354	30,767	5.596
Debt Service	10-113				
Totals		xxxxxxxxx	50,354	30,767	5.596
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					5.596
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 5.604

Assisted by:

Address:

Email:

Attest: 8-18-, 2023

County Clerk

Governing Body

CPA Summary

Fire District #2
Bourbon 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	30,763	3,470	62	156	36	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	30,763	3,470	62	156	36	13

County Treas Motor Vehicle Estimate 3,470

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 156

County Treas Commercial Vehicle Tax Estimate 36

County Treas Watercraft Tax Estimate 13

MVT Factor 0.11280

RVT Factor 0.00202

16/20M Factor 0.00507

Comm Veh Factor 0.00117

Watercraft Factor 0.00042

2024

Fire District #2
Bourbon 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 Fund	Fire District Reserve Func	25,000	18,183	25,000	80-1559
	Totals	25,000	18,183	25,000	
	Adjustments*				
	Adjusted Totals	25,000	18,183	25,000	

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

Fire District #2
Bourbon 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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
			Total	**0**	**0**	**0**	**0**

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

Fire District #2
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,000	54,724	42,449
Receipts:			
Ad Valorem Tax	29,884	30,763	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,016		
Motor Vehicle Tax	2,571	3,599	3,470
Recreational Vehicle Tax	59	75	62
16/20M Vehicle Tax	159	152	156
Commercial Vehicle Tax	39	37	36
Watercraft Tax		11	13
LAVTR			0
In Lieu of Taxes			
CD	30,996		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**65,724**	**34,637**	**3,737**
Resources Available:	**92,724**	**89,361**	**46,186**
Expenditures:			
Utilities	6,553	7,653	8,500
Equipment	10,094	10,094	28,000
Publications	153	165	350
Insurance	6,200	9,000	12,000
Transfer to Equipment Reserve Fund	15,000	20,000	27,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**38,000**	**46,912**	**76,350**
Unencumbered Cash Balance Dec 31	54,724	42,449	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	48,000	76,291	76,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,350
		Tax Required	30,164
	Delinquent Comp Rate:	2.0%	603
		Amount of 2023 Ad Valorem Tax	30,767

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of
Fire District #2
Bourbon County
will meet on August 13, 2023 at 6:30 pm at Garland Community Center 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 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	38,000	6.292	46,912	6.020	76,350	30,767	5.604
Debt Service							
Totals	38,000	6.292	46,912	6.020	76,350	30,767	5.604
						*Revenue Neutral Rate***	*5.604*
Less: Transfers	25,000		18,183		25,000		
Net Expenditures	13,000		28,729		51,350		
Total Tax Levied	30,756		30,763		xxxxxxxxxxxxxxx		
Assessed Valuation	4,888,199		5,110,377		5,490,544		

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*

Patty Simpson