State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Jefferson County , State of Kansas
We, the undersigned, officers of
**Jefferson Co Fire Dist #3**

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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3610 | 5 | 52,681 | 42,960 | 3.268 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxx | 52,681 | 42,960 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

13145 358

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.284

Assisted by:

Address:

Email:

L U. Will Treasurer

M. A Cameron Trustee

Attest: 9/29, 2022

Linda M Buttrey
County Clerk

Governing Body

**CPA Summary**

Jefferson Co Fire Dist #3
Jefferson County

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 | 30,483 | 3,330 | 99 | 222 | 91 | 44 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 30,483 | 3,330 | 99 | 222 | 91 | 44 |

County Treas Motor Vehicle Estimate 3,330

County Treas Recreational Vehicle Estimate 99

County Treas 16/20M Vehicle Estimate 222

County Treas Commercial Vehicle Tax Estimate 91

County Treas Watercraft Tax Estimate 44

MVT Factor 0.10923

RVT Factor 0.00325

16/20M Factor 0.00729

Comm Veh Facto 0.00300

Watercraft Facto 0.00145

2023

Jefferson Co Fire Dist #3
Jefferson County

**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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Jefferson Co Fire Dist #3
Jefferson County

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: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **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 **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,150 | 10,767 | 5,835 |
| Receipts: | | | |
| Ad Valorem Tax | 29,773 | 30,483 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 378 | 100 | 100 |
| Motor Vehicle Tax | 3,645 | 3,360 | 3,330 |
| Recreational Vehicle Tax | 108 | 89 | 99 |
| 16/20M Vehicle Tax | 203 | 191 | 222 |
| Commercial Vehicle Tax | 99 | 158 | 91 |
| Watercraft Tax | 0 | 29 | 44 |
| LAVTR | | 0 | 0 |
| In Lieu of Taxes | | | |
| Co Treas Bal Jan 1 | 579 | 658 | |
| Co Treas Bal Dec 31 | -658 | | |
| Sale of Equipment | 15,281 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **49,407** | **35,068** | **3,887** |
| **Resources Available:** | **50,557** | **45,835** | **9,721** |
| Expenditures: | | | |
| General Operating Expense | 39,791 | 40,000 | 39,500 |
| Equipment | | | 13,181 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **39,791** | **40,000** | **52,681** |
| Unencumbered Cash Balance Dec 31 | 10,767 | 5,835 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 101,954 | 34,794 | 52,681 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 52,681 |
| | | Tax Required | 42,960 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 42,960 |

**CPA Summary**

Jefferson Co Fire Dist #3

## NON-BUDGETED FUNDS

2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Equipment** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 29,540 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 29,540 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 29,540 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 29,540 |
| 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 | 29,540 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 29,540 ** |
| | | | | | | | | | | 29,540 ** |

** Note: These two block figures should agree.

| CPA Summary |
|---|
| |

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

State of Kansas
2023 Special District

The governing body of

**Jefferson Co Fire Dist #3**

Jefferson County

will meet on 9/19/2022 at 7:00 p.m. at 15456 13th St., Perry 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 Jefferson County Clerk's Office 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 | 39,791 | 2.637 | 40,000 | 2.497 | 52,681 | 42,960 | 3.259 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 39,791 | 2.637 | 40,000 | 2.497 | 52,681 | 42,960 | 3.259 |
| | | | | | | *Revenue Neutral Rate*** | *2.284* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 39,791 | | 40,000 | | 52,681 | | |
| Total Tax Levied | 30,483 | | 30,483 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,562,072 | | 12,052,501 | | 13,181,116 | | |

| 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. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Richard Williams