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 mills. The date of our hearing is August 26, 2024, 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, 2024.

WITNESS my hand and official seal on 7-8, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 24-09

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 5.090 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Elk County Rural Fire District No.1, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.090 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 26 day of August 2024 (month and year) and SIGNED by the Governing Body.

Attested:

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 26, 2024.

Resolution No. 24-08

Governing Body Member	Yes	No	No Vote
	✓		
	✓		
	✓		
TOTAL			

Certified:

State of Kansas
Special District
2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	19-3601	5	230,469	153,448	5.000
Totals		xxxxxxxxx	230,469	153,448	5.000
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

30,156,531

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	5.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S. Santa Fe, PO Box 779
Chanute, Ks. 66720
Email:

Attest: 8-26, 2024

County Clerk

Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Elk County Rural Fire District No. 1

Elk County

will meet on August 26, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	123,047	5.000	165,000	5.000	230,469	153,448	5.090
Totals	123,047	5.000	165,000	5.000	230,469	153,448	5.090
						*Revenue Neutral Rate***	*5.090*
Less: Transfers	0		0		0		
Net Expenditures	123,047		165,000		230,469		
Total Tax Levied	143,448		153,448		xxxxxxxxxxxxxxxx		
Assessed Valuation	28,689,960		30,687,631		30,148,330		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

Sent to Paper
7/16/24 VKH

Elk County Rural Fire District No. 1
Elk County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	153,448	7,947	101	1,827	197	112
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	153,448	7,947	101	1,827	197	112

County Treas Motor Vehicle Estimate 7,947

County Treas Recreational Vehicle Estimate 101

County Treas 16/20M Vehicle Estimate 1,827

County Treas Commercial Vehicle Tax Estimate 197

County Treas Watercraft Tax Estimate 112

MVT Factor 0.05179

RVT Factor 0.00066

16/20M Factor 0.01191

Comm Veh Facto 0.00128

Watercraft Facto 0.00073

2025

Elk County Rural Fire District No. 1
Elk County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Rural Fire Equip	-	-	-	KSA 19-3612c
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Elk County Rural Fire District No. 1
Elk County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Elk County Rural Fire District No. 1 2025 State of Kansas
Elk County Special District
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,078	68,784	66,863
Receipts:			
Ad Valorem Tax	141,335	151,914	xxxxxxxxxxxxxxx
Delinquent Tax	1,402	1,519	1,493
Motor Vehicle Tax	7,686	7,329	7,947
Recreational Vehicle Tax	105	112	101
16/20M Vehicle Tax	2,114	1,919	1,827
Commercial Vehicle Tax	188	177	197
Watercraft Tax	0	109	112
In Lieu of Taxes	0	0	0
State Grants	14,905	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	20	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**167,753**	**163,079**	**11,677**
Resources Available:	**191,831**	**231,863**	**78,540**
Expenditures:			
Public Safety			
Personal Services	29,331	28,000	32,000
Contractual Services	50,205	59,000	60,000
Commodities	43,510	48,000	50,000
Capital Outlay	0	30,000	88,469
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**123,047**	**165,000**	**230,469**
Unencumbered Cash Balance Dec 31	68,784	66,863	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	161,631	178,475	230,469
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	230,469
		Tax Required	151,929
	Delinquent Comp Rate:	1.0%	1,519
		Amount of 2024 Ad Valorem Tax	153,448

ACRISURE | AGENCY PARTNER deanna@ndb-insurance.com 116 S. Chautauqua, Sedan

PUBLIC NOTICE

Published in the Prairie Star on July 25, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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Elk County Rural Fire District No. 1

Elk County

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Kerry E. Harrod

County Clerk