State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
Montgomery 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 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	Amount of 2022 Ad Valorem Tax	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	10-113	5	580,500	496,841	2.325
Employee Benefits	19-16102	6	24,000		-0-
Special Rural Fire Equipment		7	251,971		
Totals		xxxxxxxxx	856,471	496,841	2.325
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

213,693,355

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation
2.086

Revenue Neutral Rate

Inc. w/co.

Assisted by:
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Jarred, Gilmore & Phillips, PA
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Chnaute, Ks. 66720
Email:
pjarred@jgppa.com

Robert E Bever

Mike Coudray

Governing Body

Attest: 9-12, 2022

Montgomery County Kansas SEAL COUNTY COMMISSIONERS

Charlotte Schmidt
County Clerk

Montgomery County Rural Fire District No. 1
Montgomery 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	442,595	30,331	563	1,120	1,130	253
Debt Service	0	0	0	0	0	0
Employee Benefits	3,935	270	5	10	10	2
	0	0	0	0	0	0
Total	446,530	30,601	568	1,130	1,140	255

County Treas Motor Vehicle Estimate 30,601

County Treas Recreational Vehicle Estimate 568

County Treas 16/20M Vehicle Estimate 1,130

County Treas Commercial Vehicle Tax Estimate 1,140

County Treas Watercraft Tax Estimate 255

MVT Factor 0.06853

RVT Factor 0.00127

16/20M Factor 0.00253

Comm Veh Facto 0.00255

Watercraft Facto 0.00057

2023

Montgomery County Rural Fire District No. 1
Montgomery 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
Rural Fire District No. 1	Special Rural Fire Equip	25,000	25,000	25,000	K.S.A. 19-3612c
	Totals	25,000	25,000	25,000	
	Adjustments*				
	Adjusted Totals	25,000	25,000	25,000	

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

Montgomery County Rural Fire District No. 1
Montgomery 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:										
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.

Montgomery County Rural Fire District No. 1
Montgomery County
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	104,121	71,324	50,762
Receipts:			
Ad Valorem Tax	423,859	438,169	xxxxxxxxxxxxxxxx
Delinquent Tax	6,125	4,426	4,409
Motor Vehicle Tax	29,242	34,220	30,331
Recreational Vehicle Tax	572	621	563
16/20M Vehicle Tax	1,014	1,005	1,120
Commercial Vehicle Tax	1,067	1,195	1,130
Watercraft Tax	239	131	253
LAVTR	0	0	0
Rental Excise Tax	13	10	10
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	88	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**462,220**	**479,777**	**37,816**
Resources Available:	**566,341**	**551,101**	**88,578**
Expenditures:			
Public Safety			
Personal Services	165,034	110,000	165,000
Contractual Services	126,220	170,000	147,500
Commodities	40,376	78,500	58,000
Capital Outlay	138,387	116,839	175,000
Operating Transfers to:			
Special Rural Fire Equipment Fund	25,000	25,000	35,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**495,016**	**500,339**	**580,500**
Unencumbered Cash Balance Dec 31	71,324	50,762	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	606,981	539,083	580,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	580,500
		Tax Required	491,922
	Delinquent Comp Rate:	1.0%	4,919
		Amount of 2022 Ad Valorem Tax	496,841

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,192	29,795	23,937
Receipts:			
Ad Valorem Tax	2,351	3,896	xxxxxxxxxxxxxxxx
Delinquent Tax	66	39	0
Motor Vehicle Tax	247	190	270
Recreational Vehicle Tax	5	3	5
16/20M Vehicle Tax	11	6	10
Commercial Vehicle Tax	9	7	10
Watercraft Tax	2	1	2
Rental Excise Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,690	4,142	297
Resources Available:	29,882	33,937	24,234
Expenditures:			
Public Safety			
Contractual Services	0	0	5,000
Health Insurance	0	5,000	5,000
KPERS	0	1,000	1,000
Social Security	0	3,000	3,000
Unemployment	87	1,000	10,000
Workmen's Compensation	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	87	10,000	24,000
Unencumbered Cash Balance Dec 31	29,795	23,937	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	24,000	24,000	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget **Special Rural Fire Equipment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	176,971	201,971	226,971
Receipts:			
Transfers from:			
Rural Fire District No. 1 Fund	25,000	25,000	25,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**25,000**	**25,000**	**25,000**
Resources Available:	**201,971**	**226,971**	**251,971**
Expenditures:			
Public Safety			
Commodities	0	0	0
Capital Outlay	0	0	251,971
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**251,971**
Unencumbered Cash Balance Dec 31	201,971	226,971	0
2021/2022/2023 Budget Authority Amoun	181,971	226,971	251,971

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Montgomery County Rural Fire District No. 1

Montgomery County

t on September 12, 2022 at 9:30 AM at Commission Meeting Room, Judicial Centr Lower Level, Independence for the purpose of hea answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. iled budget information is available at Montgomery County Clerk's Office, Courthouse, Independence and will be available at this hea

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	495,016	2.163	500,339	2.159	580,500	496,841	2.327
Debt Service							
Employee Benefits	87	0.012	10,000	0.015	24,000		
Special Rural Fire Equipr					251,971		
Totals	495,103	2.175	510,339	2.174	856,471	496,841	2.327
						*Revenue Neutral Rate***	*2.086*
Less: Transfers	25,000		25,000		25,000		
Net Expenditures	470,103		485,339		831,471		
Total Tax Levied	437,002		446,530		xxxxxxxxxxxxxxxx		
Assessed Valuation	200,871,075		204,960,396		213,475,462		

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*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Montgomery County Rural Fire District No. 1

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Montgomery County

Revenue Neutral Rate*	2.086	Proposed Tax Rate	2.327

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

*****

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = $312,000.00

Formula:
$312,000,000 (assessed valuation) / 1000 = $312,000.00 (value of one mill)

*****

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = $312,000.00

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:
$312,000,000 (asd. val.) / 1000 = $312,000.00 (value one mill)