# CERTIFICATE

2024

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
**Rural Fire District #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 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 Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3610 | 5 | 1,200 | 1,170 | .537 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 1,200 | 1,170 | .537 |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

2,178,841
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.565

Assisted by:
Kennedy McKee & Company LLP

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

Attest: Oct 23, 2023
Rebecca Mishler
County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

State of Kansas
Special District

Rural Fire District #3
Clark 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 | 1,122 | 91 | 0 | 43 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,122 | 91 | 0 | 43 | 0 | 0 |

County Treas Motor Vehicle Estimate 91

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08111

RVT Factor 0.00000

16/20M Factor 0.03832

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2024

Rural Fire District #3
Clark 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 |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Rural Fire District #3
Clark 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 | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

Rural Fire District #3
Clark 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 | 90 | 140 | 141 |
| Receipts: | | | |
| Ad Valorem Tax | 1,091 | 1,077 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 22 | | |
| Motor Vehicle Tax | 112 | 97 | 91 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | 30 | 31 | 43 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | 1 | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -5 | -5 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **1,250** | **1,201** | **134** |
| **Resources Available:** | **1,340** | **1,341** | **275** |
| Expenditures: | | | |
| Transfer to Rural Fire District #3 | 1,200 | 1,200 | 1,200 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **1,200** | **1,200** | **1,200** |
| Unencumbered Cash Balance Dec 31 | 140 | 141 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 1,200 | 1,200 | 1,200 |
| | | Non-Appropriated Balance | **200** Exceeds 5% |
| | | Total Expenditure/Non-Appr Balance | 1,400 |
| | | Tax Required | 1,125 |
| | Delinquent Comp Rate: | 4.0% | 45 |
| | | Amount of 2023 Ad Valorem Tax | 1,170 |

**CPA Summary**
No assurance is provided.

State of Kansas
Special District

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

2024

The governing body of

**Rural Fire District #3**

Clark County

will meet on September 6, 2023 at 1:30 PM at Clark County Courthouse, Ashland, KS 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 Clark County Courthouse, Ashland, KS 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 202 | | 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 | 1,200 | 0.581 | 1,200 | 0.558 | 1,200 | 1,170 | 0.588 |
| | | | | | | | |
| Totals | 1,200 | 0.581 | 1,200 | 0.558 | 1,200 | 1,170 | 0.588 |
| | | | | | | *Revenue Neutral Rate*** | *0.565* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,200 | | 1,200 | | 1,200 | | |
| Total Tax Levied | 1,091 | | 1,122 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,876,834 | | 2,013,260 | | 1,989,699 | | |

| 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*

Rebecca Mishler
County Clerk

Resolution No. 2023-08

**A RESOLUTION OF FIRE DISTRICT #3, CLARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Rural Fire District #3 was calculated as .565 mills by the Clark County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Rural Fire District #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Rural Fire District #3, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #3:**

The Rural Fire District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of .565 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 6th day of September, 2023 and **SIGNED** by the Governing Body.

Jim Daily, Chairman

Howard Wideman, Vice- Chair

Dustin McPhail, Member

Attested:

Rebecca Mishler, County Clerk

BOARD OF COUNTY COMMISSIONERS SEAL CLARK COUNTY, KANSAS

# ROLL CALL VOTE

A Roll Call Vote of Fire District #3 Governing Body to levy a property tax exceeding the Revenue Neutral Rate

Hearing To Exceed the RNR held on September 6, 2023.
Resolution 2023-08

| Governing Body | Yes | No | No Vote |
|---|---|---|---|
| Jim Daily | Y | | |
| Howard Wideman | Y | | |
| Dustin McPhail | Y | | |
| | | | |
| **Total** | 3 | Ø | Ø |

Certified: Rebecca Mishler

Rebecca Mishler, Clark County Clerk

## Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 10th of August, 2023 being on the 10th day of August, 2023.

Subscribed and sworn to before me this 10th day of August, 2023.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

**My Appointment Expires: 7/16/27**

Publication Fee: 60.00

State of Kansas
Special District

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2024

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|---|---|---|---|---|---|---|---|
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| Totals | 1,200 | 0.581 | 1,200 | 0.558 | 1,200 | 1,170 | 0.588 |
| | | | | | *Revenue Neutral Rate*** | | *0.565* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,200 | | 1,200 | | 1,200 | | |
| Total Tax Levied | 1,091 | | 1,122 | | xxxxxxxxxxxxxx | | |
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| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

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

Rebecca Mishler
County Clerk