State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Ness County 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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	170,000	55,760	3.474
Totals		xxxxxxxxxx	170,000	55,760	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		6			
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

16,049,020
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.473

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67552
Email:
mille@adamsbrowncpa.com

Attest: 9/7, 2022

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

SEP 7 2022 10.49

Ness County Fire District #2
Ness 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	55,701	2,253	64	387	209	18
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	55,701	2,253	64	387	209	18

County Treas Motor Vehicle Estimate 2,253

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 387

County Treas Commercial Vehicle Tax Estimate 209

County Treas Watercraft Tax Estimate 18

MVT Factor 0.04045

RVT Factor 0.00115

16/20M Factor 0.00695

Comm Veh Factor 0.00375

Watercraft Factor 0.00032

2023

Ness County Fire District #2
Ness 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
None					
	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.

2023

Ness County Fire District #2
Ness County

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.

Ness County Fire District #2
Ness 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	102,363	120,299	111,309
Receipts:			
Ad Valorem Tax	52,821	55,701	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,419	0	0
Motor Vehicle Tax	2,398	2,184	2,253
Recreational Vehicle Tax	66	54	64
16/20M Vehicle Tax	435	406	387
Commercial Vehicle Tax	209	397	209
Watercraft Tax	0	18	18
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Donations	300	0	0
Reimursements	0	0	0
Interest on Idle Funds	112	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**57,760**	**58,760**	**2,931**
Resources Available:	**160,123**	**179,059**	**114,240**
Expenditures:			
Commodities	1,624	5,000	5,000
Contractual	13,612	20,000	20,000
Operations	19,646	20,000	20,000
Capital Outlay	4,942	22,750	125,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**39,824**	**67,750**	**170,000**
Unencumbered Cash Balance Dec 31	120,299	111,309	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	134,035	157,038	170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,000
		Tax Required	55,760
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	55,760

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023pecial District

The governing body of
Ness County Fire District #2
Ness County
will meet on September 6, 2022 at 7:45 PM at Bazine City Hall 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 214 S. Main St. Bazine, Kansas 67516 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	39,824	3.821	67,750	3.820	170,000	55,760	3.476
Totals	39,824	3.821	67,750	3.820	170,000	55,760	3.476
						*Revenue Neutral Rate**	*3.473*
Less: Transfers	0		0		0		
Net Expenditures	39,824		67,750		170,000		
Total Tax Levied	58,285		55,701		xxxxxxxxxxxxxxx		
Assessed Valuation	15,254,469		14,852,386		16,043,183		

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*

Brad Schaben
Treasurer

Ness County Fire District #2

2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 16,043,183

Valuation Factor: 16,043.183

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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2023 Special District

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Brad Schaben
Treasurer

INDICATION OF REVENUE NEUTRAL RATE – Special District

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

(Please complete and return to the Ness County Clerk's office BEFORE July 20th, 2022)

Please indicate below whether your governing body will be exceeding the Revenue Neutral Rate:

__X__ **Yes, we intend to exceed the Revenue Neutral Rate, the PROPOSED fund and mil levy rate is:**

General Fund: 3.476

Road Fund: _____

Date of the hearing September 6, 2022 Time 7:45 PM

Address of hearing location: Bazine City Hall in Bazine, 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, 2022.**

Please attach a copy of your budget summary to this notice and return to the County Clerk's office.

Lori Herl 7-5-2022

SIGNATURE DATE

Sec / Clerk

TITLE

Ness Co. Fire Dist. #2-Bazine

TAXING ENTITY

Resolution No. 2022-101

A RESOLUTION OF THE NESS COUNTY FIRE DISTRICT #2-BAZINE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the NCFD#2-Bazine was calculated as 3.473 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Board of the NCFD#2-Bazine will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Board held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Board of the NCFD#2-Bazine , having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE NCFD#2-BAZINE:

The NCFD#2-Bazine shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.473 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 Board.

ADOPTED this 6th day of September, 2022 and **SIGNED** by the Governing Board.

Roll Call Vote

A Roll Call Vote of the Governing Body of NCFD #2 Bazine To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 06 2022

Resolution No. 2022-101

Governing Body Member	Yes	No	No Vote
Rick Grose	X		
Mike Tyrell	X		
Clarence Foos	X		
Brad Schaben	X		
TOTAL	4		

Certified: Teri Neutzt, Sec/Clerk

First published in the Ness County News, Thursday, August 4, 2022. -1t

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

Brad Schaben
Treasurer