State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Ness City, State of Kansas
We, the undersigned, officers of
Fire District Number 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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	160,000	146,909	3.423
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	160,000	146,909	3.423
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			

County Clerk's Use Or

42,914,213
Nov. 1, 2023 Total Assessed

Revenue Neutral Rate 3.216

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
mille@adamsbrowncpa.com

Attest: Sept 8, 2023
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

Fire District Number 1
Ness City

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	137,854	8,525	183	1,208	1,403	96
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	137,854	8,525	183	1,208	1,403	96

County Treas Motor Vehicle Estimate 8,525

County Treas Recreational Vehicle Estimate 183

County Treas 16/20M Vehicle Estimate 1,208

County Treas Commercial Vehicle Tax Estimate 1,403

County Treas Watercraft Tax Estimate 96

MVT Factor 0.06184

RVT Factor 0.00133

16/20M Factor 0.00876

Comm Veh Facto 0.01018

Watercraft Facto 0.00070

2024

Fire District Number 1
Ness City

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
General	Equipment Reserve	40,000	40,000	40,000	K.S.A. 19-3612C
	Totals	40,000	40,000	40,000	
	Adjustments*				
	Adjusted Totals	40,000	40,000	40,000	

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

State of Kansas
Special District

Fire District Number 1
Ness City

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							
			Total	**0**	**0**	**0**	**0**

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

Fire District Number 1
Ness City

State of Kansas
Special District

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	339	1,761	1,676
Receipts:			
Ad Valorem Tax	117,318	137,854	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,166	0	0
Motor Vehicle Tax	7,294	8,409	8,525
Recreational Vehicle Tax	161	178	183
16/20M Vehicle Tax	1,267	1,188	1,208
Commercial Vehicle Tax	1,308	2,206	1,403
Watercraft Tax	0	80	96
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Sale of Truck	1,250	0	0
Interest on Idle Funds	267	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	855	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**131,886**	**149,915**	**11,415**
Resources Available:	**132,225**	**151,676**	**13,091**
Expenditures:			
Contractual	8,595	30,000	30,000
Supplies	38,753	55,000	55,000
Capital Outlay	85,317	25,000	35,000
Fireman's Ball/ Fundraising	37,803	0	0
Budget Credits - Donations not budgeted	-66,586	0	0
Budget Credits - Reimbursements	-13,418	0	0
Transfer to Equip Reserve Fund	40,000	40,000	40,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**130,464**	**150,000**	**160,000**
Unencumbered Cash Balance Dec 31	1,761	1,676	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	138,200	150,000	160,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,000
		Tax Required	146,909
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	146,909

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

Fire District Number 1

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	173,734	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		173,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	40,000									
Total Receipts	40,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,000
Resources Available:	213,734	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	213,734
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	213,734	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	213,734 **
										213,734 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

The governing body of

Fire District Number 1

Ness City

will meet on September 6, 2023 at 7:30PM at 101 S Court St., Ness City, KS 67560 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 101 S Court St., Ness City, KS 67560 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 2023		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	130,464	3.539	150,000	3.394	160,000	146,909	3.427
Debt Service							
Non-Budgeted Funds							
Totals	130,464	3.539	150,000	3.394	160,000	146,909	3.427
						*Revenue Neutral Rate***	*3.216*
Less: Transfers	40,000		40,000		40,000		
Net Expenditures	90,464		110,000		120,000		
Total Tax Levied	120,558		137,854		xxxxxxxxxxxxxxx		
Assessed Valuation	34,069,754		40,615,995		42,874,059		

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*

Ron Stoecklein
Treasurer

Fire District Number 1 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 42,874,059

Valuation Factor: 42,874.059

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Fire District #1 **, HEREBY NOTIFIES THE** Ness **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.427. The date of our hearing is September 6, 2023 at 7:30 PM AM/PM and will be held at 101 South Court in Ness City, 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, 20___.

WITNESS my hand and official seal on July 6, 2023.

(Seal)

Clerk or Officer of Governing Body

JUL 5 2023 10:12

Done

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 23-1

A RESOLUTION OF *Fire District #1*, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for ***Fire District #1*** was calculated as 3.216 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of ***Fire District #1*** 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 ***Fire District #1,*** 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 #1*:

The ***Fire District #1*** shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.216 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.

Roll Call Vote

A Roll Call Vote of the Ness County Fire District Number 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2023

Resolution No. 23-1

Governing Body Member	Yes	No	No Vote
Ron Stoecklein	X		
Wade Michaelis	X		
KYLE ANTENEN	X		
DARWIN WHIPPLE	X		
CRAIG GUDMAN	X		
Dane Whitley	X		
Cory Schwien	X		
Gary Lamoree	X		
TOTAL			

Certified:

Ron Stoecklein, Chairman

First published in the Ness County News Thursday, July 13, 2023. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Fire District Number 1
Ness City
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*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Ron Stoecklein
Treasurer

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