State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Sheridan County, State of Kansas
We, the undersigned, officers of
Rural Fire District #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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	17-330	5	306,158	278,459	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	306,158	278,459	4.497
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice		8			
Neighborhood Revitalization Rebate		9			

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.996

Assisted by:
James V. Myers
Certified Public Accountant
Address:
PO Box 772
Hoxie, KS 67740
Email:
delcpa@ruraltel.net

Governing Body

COUNTY CLERK SEAL SHERIDAN COUNTY KANSAS

Attest: Aug 30, 2022

County Clerk

CPA Summary

Rural Fire District #1
Sheridan 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	247,444	14,198	454	1,949	2,138	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	247,444	14,198	454	1,949	2,138	0

County Treas Motor Vehicle Estimate 14,198

County Treas Recreational Vehicle Estimate 454

County Treas 16/20M Vehicle Estimate 1,949

County Treas Commercial Vehicle Tax Estimate 2,138

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05738

RVT Factor 0.00183

16/20M Factor 0.00788

Comm Veh Facto 0.00864

Watercraft Facto 0.00000

2023

Rural Fire District #1
Sheridan 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
General	Equipment Reserve	-	50,000	50,000	80-1559
	Totals	0	50,000	50,000	
	Adjustments*				
	Adjusted Totals	0	50,000	50,000	

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

State of Kansas
Special District

Rural Fire District #1
Sheridan 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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
Fire Equipment	3/15/2018	60	5.25	92,710	38,818	20,699	20,699
			Total	**92,710**	**38,818**	**20,699**	**20,699**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,950	306	9,516
Receipts:			
Ad Valorem Tax	245,472	247,444	xxxxxxxxxxxxxxxx
Delinquent Tax	2,838	0	0
Motor Vehicle Tax	15,042	14,620	14,198
Recreational Vehicle Tax	445	450	454
16/20M Vehicle Tax	2,203	2,076	1,949
Commercial Vehicle Tax	1,972	2,055	2,138
Watercraft Tax	129	65	0
LAVTR	0	0	0
Escape Tax	4	0	0
Grants	208,167	0	0
Capital Credits	71	0	0
Interest Income	56	0	
Neighborhood Revitalization Rebate	-5,941	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**470,458**	**266,710**	**18,739**
Resources Available:	**485,408**	**267,016**	**28,255**
Expenditures:			
RFD Expenditures	126,494	167,500	183,275
Personal Services	28,896	40,000	40,000
Capital Outlay	329,712	0	30,958
Transfer to Fire Equipment Reserve	0	50,000	50,000
Cash Forward (2023 column)	0	0	1,925
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**485,102**	**257,500**	**306,158**
Unencumbered Cash Balance Dec 31	306	9,516	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	278,500	298,500	306,158
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	306,158
		Tax Required	277,903
	Delinquent Comp Rate:	0.2%	556
		Amount of 2022 Ad Valorem Tax	278,459

CPA Summary

Rural Fire District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Equipment Reserve			**0**		**0**		**0**		**0**	
Unencumbered Cash Balance Jan 1	100,000	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 100,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	0									
Interest Income	149									
Grant Income	1,500									
Total Receipts	1,649	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,649
Resources Available:	101,649	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	101,649
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	101,649	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	101,649 **
										101,649 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Ka
2023 Special B

The governing body of

Rural Fire District #1

Sheridan County

will meet on August 30, 2022 at 9:30 AM at Sheridan 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 Sheridan County Clerk's Office 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	485,102	3.799	257,500	4.017	306,158	278,459	4.497
Debt Service							
Non-Budgeted Funds							
Totals	485,102	3.799	257,500	4.017	306,158	278,459	4.497
						*Revenue Neutral Rate***	*3.996*
Less: Transfers	0		50,000		50,000		
Net Expenditures	485,102		207,500		256,158		
Total Tax Levied	247,486		247,444		xxxxxxxxxxxxxxxxx		
Assessed Valuation	65,133,588		61,593,609		61,915,540		

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.	120,238	69,507	38,818
Total	120,238	69,507	38,818

*Tax rates are expressed in mills.

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

Heather Bracht

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Rural Fire District #1

will meet on August 30, 2022 at 9:30 AM at Sheridan County Courthouse 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

Sheridan County

Revenue Neutral Rate*	3.996	Proposed Tax Rate	4.497

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Rural Fire District #1

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: 61,915,540

Valuation Factor: 61,915.540

Neighborhood Revitalization Subj to Rebate: 1,245,920

Neighborhood Revitalization factor: 1245.92

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

The Sheridan Sentinel
PROOF OF PUBLICATION

STATE OF KANSAS, SHERIDAN COUNTY, SS:

RACHEL FARBER, being first duly sworn, says she is the Authorized Agent of THE SHERIDAN SENTINEL, which is a weekly newspaper, printed and of general circulation in said County of Sheridan, State of Kansas; and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication being on the 4th day of August, 2022
Publication Fee $47.20

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me

this 4th day of August, 2022

Viktorija Briggs
(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2024

(Published in The Sheridan Sentinel August 4, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
Rural Fire District #1
Sheridan County

will meet on August 30, 2022 at 9:30 AM at Sheridan 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 Sheridan County Clerk's Office 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	485,102	3.799	257,500	4.017	306,158	278,459	4.497
Debt Service							
Non-Budgeted Funds							
Totals	485,102	3.799	257,500	4.017	306,158	278,459	4.497
					*Revenue Neutral Rate***		3.996
Less: Transfers	0		50,000		50,000		
Net Expenditures	485,102		207,500		256,158		
Total Tax Levied	247,486		247,444		xxxxxxxxxxxxxxxxx		
Assessed Valuation	65,103,588		61,593,609		61,915,540		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
GO Bonds	0	0	0
Bonds	0	0	0
	0	0	0
Pur Princ	120,238	69,507	38,818
Total	120,238	69,507	38,818

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Heather Bracht

RESOLUTION 22-56

A RESOLUTION OF THE SHERIDAN COUNTY RURAL FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for Rural Fire District #1 was calculated as 3.996 mills by the Sheridan County Clerk; and

WHEREAS, the budget proposed by Rural 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 August 30, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Sheridan, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF SHERIDAN:

The County of Sheridan shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.497 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 and signed this 30th day of August, 2022.

Board of Commissioners
Sheridan County, Kansas

Chairman

Commissioner

Commissioner

Attest:
County Clerk

SHERIDAN COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Sheridan County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for Rural Fire Deptment #1

Hearing to Exceed Revenue Neutral Rate held on August 30, 2022

Resolution No. 22-56

Governing Body Member	Yes	No	No Vote
Wesley Bainter	x		
Mike Mader	x		
Joe Bainter	x		
TOTAL	**3**		

Certified:

Heather Bracht, County Clerk

COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS