State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
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 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	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax					
Schedule of Transfers					
Statement of Indebt. & Lease/Purchase					
Fund	**K.S.A.**				
General	19-3610		1,301,115	1,183,620	
Debt Service	10-113				
Equipment Fund			808,182		
Totals			2,109,297	1,183,620	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 2.701

JENE VICKREY, Commissioner

BONNIE "ROB" ROBERTS, Commissioner

TYLER VAUGHAN, Chairman

GEORGE PRETZ, Chairman Pro-Tem

KEITH DIEDIKER, Commissioner

Attest: 30 August, 2023

County Clerk

CERTIFICATE

2024

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Statement of Indebt. & Lease/Purchase					
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Debt Service	10-113				
Equipment Fund			808,182		
Totals			2,109,297	1,183,620	3.498
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
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Neighborhood Revitalization Rebate					

County Clerk's Use Only

338,409,429

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 2.701

JENE VICKREY, Commissioner

BONNIE "ROB" ROBERTS, Commissioner

TYLER VAUGHAN, Chairman

Attest: _____, 2023

GEORGE PRETZ, Chairman Pro-Tem

County Clerk

KEITH DIEDIKER, Commissioner

CPA Summary

2024

Fire District #1
Miami 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
Operations Fund	Equipment Reserve	450,000	293,000	513,750	19-3612c
	Totals	450,000	293,000	513,750	
	Adjustments*				
	Adjusted Totals	450,000	293,000	513,750	

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

Transfer Statutes – Special Districts

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road improvements.

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund. Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 19-3623e. Transfer to and from special fire protection reserve fund (Johnson County). Fire district organized under K.S.A. 19-3613 *et seq.* , may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 24-136. Transfer to special emergency fund. Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-1559. **Transfer to and from special township fire district reserve fund.** Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Fire District #1
Miami 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:										
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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

Fire District #1
Miami County
2024
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	26,926	84,881	51,182
Receipts:			
Ad Valorem Tax	893,023	913,717	xxxxxxxxxxxxxxxx
Delinquent Tax	11,722	8,000	
Motor Vehicle Tax	79,150	76,874	67,429
Recreational Vehicle Tax	2,381	2,397	2,119
16/20M Vehicle Tax	15	3,133	3,197
Commercial Vehicle Tax	4,978	4,887	4,483
Watercraft Tax	0	793	804
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Restitution	920	0	0
Reimbursment	2,265	0	0
Other	1,030	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**995,484**	**1,009,801**	**78,032**
Resources Available:	**1,022,410**	**1,094,682**	**129,214**
Expenditures:			
Personnel	16,205	16,000	16,000
Contractual	369,892	537,000	554,415
Commodities	23,714	135,500	149,500
Vehicle Operating	40,619	57,000	57,450
Capital Outlay	35,099	5,000	10,000
Operating Transfer	450,000	293,000	513,750
Other	2,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**937,529**	**1,043,500**	**1,301,115**
Unencumbered Cash Balance Dec 31	84,881	51,182	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,015,809	1,043,500	1,301,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,301,115
		Tax Required	1,171,901
	Delinquent Comp Rate:	1.0%	11,719
		Amount of 2023 Ad Valorem Tax	1,183,620

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	474,729	686,431	877,199
Receipts:			
Transfer	450,000	293,000	513,750
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**450,000**	**293,000**	**513,750**
Resources Available:	**924,729**	**979,431**	**1,390,949**
Expenditures:			
Commodities	0	10,000	
Contractual	216		
Vehicle	0		
Capital	238,082	92,232	808,182
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**238,298**	**102,232**	**808,182**
Unencumbered Cash Balance Dec 31	686,431	877,199	582,767
2022/2023/2024 Budget Authority Amount	692,715	102,232	808,182

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Fire District #1

Miami County

will meet on August 30th, 2023 at 1:00 PM at Miami County Administrative Building 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 Miami County Administrative Building 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	937,529	3.538	1,043,500	3.163	1,301,115	1,183,620	3.500
Debt Service							
Equipment Fund	238,298		102,232		808,182		
Totals	1,175,827	3.538	1,145,732	3.163	2,109,297	1,183,620	3.500
						*Revenue Neutral Rate***	*2.701*
Less: Transfers	450,000		293,000		513,750		
Net Expenditures	725,827		852,732		1,595,547		
Total Tax Levied	902,605		913,717		xxxxxxxxxxxxxxx		
Assessed Valuation	255,129,969		288,883,863		338,194,737		

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*

Janet White

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 30th, 2023

Resolution No.

Governing Body Member	Yes	No	No Vote
District #1 Commissioner Vickrey			
District #2 Commissioner Roberts			
District #3 Commissioner Pretz			
District #4 Commissioner Vaughan			
District #5 Commissioner Diediker			
TOTAL			

Certified:

_____

Resolution No. _____

A RESOLUTION OF THE MIAMI COUNTY KANSAS FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Miami County Kansas Fire District #1 was calculated as 2.701 mills by the Miami County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Miami County Kansas 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 30th, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Miami County Kansas 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 THE MIAMI COUNTY KANSAS FIRE DISTRICT #1:

The Miami County Kansas Fire District #1 shall levy a property tax rate of 3.500 mills, exceeding the Revenue Neutral Rate of 2.701 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 30th day of August 2023 and SIGNED by the Governing Body.

JENE VICKREY, Commissioner

ATTEST:

BONNIE "ROB" ROBERTS, Commissioner

JANET WHITE, County Clerk

TYLER VAUGHAN, Chairman

GEORGE PRETZ, Chairman Pro-Tem

KEITH DIEDIKER, Commissioner

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MIAMI COUNTY FIRE DISTRICT #1 **, HEREBY NOTIFIES THE**
MIAMI **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 3.500. The date of our hearing is August 30th, 2023 at 1:00 PM and will be held at the Miami County Administration building, 201 S Pearl St Paola, KS 66071.

WITNESS my hand and official seal on 12 July, 2023.

(Seal)



TYLER VAUGHAN, Chairman

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Resolution No. R23-08-039

A RESOLUTION OF THE MIAMI COUNTY KANSAS FIRE DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Miami County Kansas Fire District #1 was calculated as 2.701 mills by the Miami County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Miami County Kansas 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 30th, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Miami County Kansas 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 THE MIAMI COUNTY KANSAS FIRE DISTRICT #1:

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ADOPTED this 30th day of August 2023 and SIGNED by the Governing Body.

ATTEST:

JANET WHITE, County Clerk

JENE VICKREY, Commissioner

BONNIE "ROB" ROBERTS, Commissioner

TYLER VAUGHAN, Chairman

GEORGE PRETZ, Chairman Pro-Tem

KEITH DIEDIKER, Commissioner

Roll Call Vote

A Roll Call Vote of the Miami County Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 30th, 2023
Resolution No. R23-08-039

Governing Body Member	Yes	No	No Vote
District #1 Commissioner Vickrey	✓		
District #2 Commissioner Roberts	✓		
District #3 Commissioner Pretz	✓		
District #4 Commissioner Vaughan	✓		
District #5 Commissioner Diediker	✓		
TOTAL			

Certified:

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 104200 **P.O. :**
Ad ID: 6745549 **DESC. :Fire District 1 Budget**

DEBBIE OEHLERT
MIAMI COUNTY ADMINISTRATOR
201 S. PEARL, STE. 200
PAOLA, KS 66071

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/09/23 to 08/23/23**
Appearances:	**3**
AD SPACE:	**243**
TOTAL COST:	**$395.37**

(Signed)

Subscribed and sworn before me this
23 day of August 2023

Judy B. Moreno Notary Public

My Commission Expires: 6/23/24

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

Published in *The Miami County Republic* Wednesday, 8/9/23, Wednesday, 8/16/23 and Wednesday, 8/23/23.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
State of Kansas
Special District

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Fire District #1
Miami County

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

Janet White
County Clerk