

CERTIFICATE

To the Clerk of Osage County, State of Kansas
 We, the undersigned, officers of
Fire District #3, Kansas

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	79-3610	5	156,850	124,985	
Debt Service	10-113				
Emergency Medical		6	52,104	47,638	
		6			
Non-Budgeted Funds		7			
Totals		XXXXXXXXXX	208,954	172,623	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
					Nov. 1, 2022 Total Assessed Valuation

Assisted by:
 D. Scot Loyd, CPA, CGFM, CFE, CGMA
 Christina Henson, CPA, CGMA
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 Loyd Group, LLC
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 Galva, KS 67443
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 chenson@loyd-group.com

Revenue Neutral Rate 9.151

Attest: _____, 2022

 County Clerk

 Governing Body

No assurance is provided

Fire District #3, Kansas
Osage 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	114,071	8,638	332	890	253	310
Debt Service	0	0	0	0	0	0
Emergency Medical	43,791	3,316	127	342	97	119
	0	0	0	0	0	0
Total	157,862	11,954	459	1,232	350	429

County Treas Motor Vehicle Estimate 11,954

County Treas Recreational Vehicle Estimate 459

County Treas 16/20M Vehicle Estimate 1,232

County Treas Commercial Vehicle Tax Estimate 350

County Treas Watercraft Tax Estimate 429

MVT Factor 0.07572

RVT Factor 0.00291

16/20M Factor 0.00780

Comm Veh Factor 0.00222

Watercraft Factor 0.00272

No assurance is provided

2023

Fire District #3, Kansas
Osage 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	Special Machinery	8,454	-	-	K.S.A 17-1336a.
Emergency Medical	Equipment Fund #2	11,673	1,000	1,000	K.S.A 17-1336a.
Totals		20,127	1,000	1,000	
Adjustments*					
Adjusted Totals		20,127	1,000	1,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.
No assurance is provided

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	21,342
Receipts:			
Ad Valorem Tax	111,999	114,071	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,510	100	100
Motor Vehicle Tax	9,647	8,184	8,638
Recreational Vehicle Tax	0	281	332
16/20M Vehicle Tax	0	900	890
Commercial Vehicle Tax	0	264	253
Watercraft Tax	0	342	310
LAVTR	0	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous		0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	125,156	124,142	10,523
Resources Available:	125,156	124,142	31,865
Expenditures:			
Operating Expense	116,702	67,800	67,800
Transfer to Sp Mach & Equip Fund	8,454	3,000	3,000
Purchase of Equipment	0	32,000	32,000
Cash Forward (2023 column)			54,050
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	125,156	102,800	156,850
Unencumbered Cash Balance Dec 31	0	21,342	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	143,299	145,321	156,850
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			156,850
Tax Required			124,985
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			124,985

No assurance is provided

Adopted Budget Emergency Medical	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	415
Receipts:			
Ad Valorem Tax	42,684	43,791	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,315	50	50
Motor Vehicle Tax	3,619	3,121	3,316
Recreational Vehicle Tax	0	107	127
16/20M Vehicle Tax	0	343	342
Commercial Vehicle Tax	0	101	97
Watercraft Tax	0	131	119
Interest on Idle Funds			
Transfer from Genral			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	47,618	47,644	4,051
Resources Available:	47,618	47,644	4,466
Expenditures:			
Transfer to Equip Fund #2	11,673	1,000	1,000
Operating Expense	35,945	46,229	46,644
Cash Forward (2023 column)			4,460
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	47,618	47,229	52,104
Unencumbered Cash Balance Dec 31	0	415	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	47,229	47,644	52,104
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	52,104
See Tab B		Tax Required	47,638
		Delinquent Comp Rate:	0.0%
		Amount of -1 Ad Valorem Tax	47,638

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of -1 Ad Valorem Tax	0

No assurance is provided

2023

NON-BUDGETED FUNDS
(Only the actual budget year for 2021 is reported)

Fire District #3, Kansas

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Sp Machinery & Equipme		Equipment Fund #2		Grants					
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	46,960	Cash Balance Jan 1	37,366	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	79,326
Receipts:									
TRF from General	8,454	TRF from Emer. Medical	11,673						
Grant	0								
Interest	211								
Sale of Tools	0								
Total Receipts	8,665	Total Receipts	11,673	Total Receipts	0	Total Receipts	0	Total Receipts	20,338
Resources Available:	55,625	Resources Available:	44,039	Resources Available:	0	Resources Available:	0	Resources Available:	99,664
Expenditures:									
Motorola	9,330	Auto	0						
Total Expenditures	9,330	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,330
Cash Balance Dec 31	46,295	Cash Balance Dec 31	44,039	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	90,334

** Note: These two block figures should agree.

No assurance is provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
Fire District #3, Kansas
Osage County

will meet on September 12, 2022 at 8:00 PM at Fire Station, 142 SE Hollman, Melvern, 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 Fire Station, 142 SE Hollman, Melvern, KS 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.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	125,156	7.213	102,800	7.209	156,850	124,985	7.209	
Debt Service								
Emergency Medical	47,618	2.750	47,229	2.748	52,104	47,638	2.748	
Non-Budgeted Funds	9,330							
Totals	182,104	9.963	150,029	9.957	208,954	172,623	9.957	
<i>Revenue Neutral Rate**</i>								<i>9.151</i>
Less: Transfers	20,127		1,000		1,000			
Net Expenditures	161,977		149,029		207,954			
Total Tax Levied	157,875		157,862		xxxxxxxxxxxxxxxxxxx			
Assessed Valuation	15,844,871		15,931,912		17,337,242			

Outstanding Indebtedness,

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Jan 1,			
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

Jeff Spencer

Treasurer

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No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Fire District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Fire District resides in, to calculate the tax levy needed to support the Fire District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Fire District's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.

Osage County Fire Dist. #3
Budget Hearing/Meeting 2023
September 12, 2022

Call to Order:

President Pat Harsch called the Budget Hearing/Meeting for 2023 to order at 8:00 P.M.

Roll Call:

Members present were: Pat Harsch, Glen Tyson, Jeff Spencer, Tyler Litch, and Bob Harred.

Comments from Public:

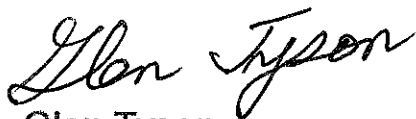
No members of the public were in attendance at the Hearing.

At 8:15 P.M., President Pat Harsch closed the Hearing and Opened the Budget Meeting. A motion by Bob Harred, seconded by Tyler Litch, to retain the current Mill Levy of 9.957. All members voted in favor.

Adjournment:

At 8:19 P.M., a motion by Bob Harred, seconded by Tyler Litch, to adjourn the Budget Meeting. All members voted in favor.

Respectively Submitted;



Glen Tyson

Secretary OCFD #3

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OSAGE COUNTY FIRE DISTRICT #3 HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 9.957 .

Our proposed ad valorem tax (dollar amount) is 172,623 .

The date of our hearing is: September 12, 2022 .

The time of our hearing is: 8:00 PM .

The location of our hearing is: Fire Station, 142 SE Hollman, Melvern, KS .

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.

WITNESS my hand and official seal on _____, 2022.

(Seal)

Clerk or Officer of Governing Body

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.