State of Kansas
Special District

# CERTIFICATE

2022

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
**Rural Fire District**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | County Clerk's Use Only |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3610 | 5 | 1,398,730 | 1,093,980 | 7.339 |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxxxx | 1,398,730 | 1,093,980 | 7.339 |
| Budget Summary | | 7 | | | |
| Neighborhood Revitalization Rebate | | | | | |

| Final Assessed Valuation: | County Clerk's Use Only |
|---|---|
| Ford County | 149,060,820 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total Assessed Valuation | 0 |
| | November 1, 2021 Valuation |

Assisted by:
Kennedy McKee & Co. LLP

Address:
PO Box 1477
1100 W Frontview St.
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: 9.7, 2021

County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

State of Kansas
Special District

Rural Fire District
Ford County

2022

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| 2021 Budgeted Funds | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,093,811 | 37,789 | 462 | 4,979 | 2,623 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,093,811 | 37,789 | 462 | 4,979 | 2,623 | 0 |

County Treas Motor Vehicle Estimate 37,789

County Treas Recreational Vehicle Estimate 462

County Treas 16/20M Vehicle Estimate 4,979

County Treas Commercial Vehicle Tax Estimate 2,623

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03455

RVT Factor 0.00042

16/20M Factor 0.00455

Comm Veh Factor 0.00240

Watercraft Factor 0.00000

Rural Fire District
Ford County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| | | | | | |
| General | Fire Equipment | 135,000 | 50,000 | 138,730 | 19-3612c |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 135,000 | 50,000 | 138,730 | |
| | **Adjustments*** | | - | - | |
| | **Adjusted Totals** | 135,000 | 50,000 | 138,730 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Rural Fire District
Ford County

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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

Rural Fire District
Ford County

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 184,190 | 66,274 | 107,519 |
| Receipts: | | | |
| Ad Valorem Tax | 1,046,270 | 1,093,811 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 8,537 | 4,000 | 4,000 |
| Motor Vehicle Tax | 57,821 | 35,017 | 37,789 |
| Recreational Vehicle Tax | 675 | 472 | 462 |
| 16/20M Vehicle Tax | - | 4,890 | 4,979 |
| Commercial Vehicle Tax | 3,707 | 2,946 | 2,623 |
| Watercraft Tax | - | - | - |
| LAVTR | - | - | - |
| In Lieu of Taxes | 9,789 | 1,600 | 6,367 |
| Vehicle Rental Excise Tax | - | - | - |
| Windfarm Allocation | 11,568 | 137,109 | 141,011 |
| Amounts from Clark County | - | - | - |
| Fire Management Assistance Grant | - | - | - |
| Cancelled Encumbrances | 1,158 | - | - |
| Neighborhood Revitalization Rebate | - | - | - |
| Miscellaneous | 195 | - | - |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **1,139,720** | **1,279,845** | **197,231** |
| **Resources Available:** | **1,323,910** | **1,346,119** | **304,750** |
| Expenditures: | | | |
| Personnel | 770,881 | 682,500 | 750,000 |
| Commodities | 17,260 | 45,000 | 25,000 |
| Contractual Services | 28,982 | 45,000 | 35,000 |
| Capital Outlay | 305,513 | 416,100 | 450,000 |
| Transfer to Fire Equipment | 135,000 | 50,000 | 138,730 |
| | | | |
| Cash Forward (2022 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **1,257,636** | **1,238,600** | **1,398,730** |
| Unencumbered Cash Balance Dec 31 | 66,274 | 107,519 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 1,389,535 | 1,400,448 | 1,398,730 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,398,730 |
| | | Tax Required | 1,093,980 |
| | Delinquent Comp Rate: | 0.0% | - |
| | | Amount of 2021 Ad Valorem Tax | 1,093,980 |

**CPA Summary**
No assurance is provided.

Rural Fire District

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fire Equipment** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 189,149 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 189,149 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| Transfer in | 135,000 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 135,000 | Total Receipts | - | Total Receipts | - | Total Receipts | - | Total Receipts | - | 135,000 |
| Resources Available: | 324,149 | Resources Available: | - | Resources Available: | - | Resources Available: | - | Resources Available: | - | 324,149 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Capital Outlay | - | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | - | Total Expenditures | - | Total Expenditures | - | Total Expenditures | - | Total Expenditures | - | - |
| Cash Balance Dec 31 | 324,149 | Cash Balance Dec 31 | - | Cash Balance Dec 31 | - | Cash Balance Dec 31 | - | Cash Balance Dec 31 | - | 324,149 ** |
| | | | | | | | | | | 324,149 ** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

State of Kansas
Special District

## NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of
**Rural Fire District**
Ford County
will meet on September 7, 2021 at 3:00 PM at Ford County Government Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is avaiable at Ford County Clerk's Office and will be available at this hearing.

### SUPPORTING COUNTIES
Ford County (home county)

### BUDGET SUMMARY
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,257,636 | 7.333 | 1,238,600 | 7.641 | 1,398,730 | 1,093,980 | 7.346 |
| Non-Budgeted Funds | | | | | | | |
| Totals | 1,257,636 | 7.333 | 1,238,600 | 7.641 | 1,398,730 | 1,093,980 | 7.346 |
| *Revenue Neutral Rate*** | | | | | | | *7.345* |
| Less: Transfers | 135,000 | | 50,000 | | 138,730 | | |
| Net Expenditures | 1,122,636 | | 1,188,600 | | 1,260,000 | | |
| Total Tax Levied | 1,062,751 | | 1,093,811 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 144,924,831 | | 143,142,027 | | 148,913,855 | | |

| Outstanding Indebtedness, Jan 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | - | - | - |
| Revenue Bonds | - | - | - |
| Other | - | - | - |
| Lease Pur. Princ. | - | - | - |
| | | | |
| Total | - | - | - |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Debbie Cox
County Clerk

Resolution No. 2021-01

**A RESOLUTION OF FORD COUNTY FIRE DISTRICT OF FORD COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2022;**

**WHEREAS**, the Ford County Board of Ford County Fire District is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Ford_County Clerk provided notice of the hearing on the Revenue Neutral Rate on June 14, 2021; and

**WHEREAS**, the Revenue Neutral Rate for tax year 2022 for Ford County Fire District was calculated as 7.345 mills by the County Clerk; and

**WHEREAS**, the budget proposed by the Ford County Board of the Ford County Fire District for tax year 2022 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Ford County Board of Ford County Fire District held a hearing on September 7, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

**WHEREAS**, the Ford County Board of Ford County Fire District having heard testimony, have determined that it is in the best interests of Ford County Fire District to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE FORD COUNTY BOARD OF FORD COUNTY FIRE DISTRIT:**

Ford County Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.345 mills for Tax Year 2022.

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 Ford County Board of Ford County Fire District.

**ADOPTED** this 7th day of September, 2021

Shawn Tasset, Chairman

Chris Boys, Commissioner

Ken W. Snook, Commissioner

Attested:

Debbie Cox, County Clerk

OFFICIAL SEAL Ford County Kansas June 21, 2010

County Clerk's Budget Information for 2022 Budget Year
Ford County values
FIRE DISTRICT

1. Estimated Assesed Valuation as of MONDAY, JUNE 14, 2021:

| | Assessed Value | New Improvements | Territory Added | Changed Use |
|---|---|---|---|---|
| Real Estate | 84,886,723 | 660,973 | 0 | 156,430 |
| State Assessed | 53,280,435 | 0 | | |
| Severed Minerals | 0 | | | |
| Personal Property | 5,642,365 | | | |
| Oil & Gas | 5,104,332 | | | |
| Total Value | 148,913,855 | 660,973 | | |

2. Personal Property: 10,746,697
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 7.345

3. Actual tax rates levied for the 2021 budget: (2020 levies)

| SAC Fund | Rate |
|---|---|
| 133 GENERAL FIRE DISTRICT | 7.641 |
| Total Levied | 7.641 |

4. Final Assessed Valuation from the November 2020 abstract: 143,142,027

5. 2020 Personal Property: 8,546,784
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2019 average tax delinquency percentage: .923764

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 6/9-2021 Provided by: Debbie Lx
Ford County Clerk

OFFICIAL SEAL Ford County Kansas June 21, 2010

Windfarm
$141,011.11

IRB-EDX
$4,367.23

State of Kansas
Special District

# NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**Rural Fire District**

will meet on September 7, 2021 at 3:00 PM at Ford County Government Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Ford County Clerk's Office and will be available at this hearing.

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|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,257,636 | 7.333 | 1,238,600 | 7.641 | 1,398,730 | 1,093,980 | 7.346 |
| Non-Budgeted Funds | | | | | | | |
| Totals | 1,257,636 | 7.333 | 1,238,600 | 7.641 | 1,398,730 | 1,093,980 | 7.346 |
| *Revenue Neutral Rate*** | | | | | | | 7.345 |
| Less: Transfers | 135,000 | | 50,000 | | 138,730 | | |
| Net Expenditures | 1,122,636 | | 1,188,600 | | 1,260,000 | | |
| Total Tax Levied | 1,062,751 | | 1,093,811 | | xxxxxxxxxxx | | |
| Assessed Valuation: | 144,924,831 | | 143,142,027 | | 148,913,855 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | | | |
| Revenue Bonds | | | |
| Other | | | |
| Lease Purchase Principal | | | |
| Total | | | |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Debbie Cox
County Clerk

DK-135238

Proof of Publication Dodge City Daily Globe
State of Kansas, Ford County, SS.

Account No. DK

Ford County
100 Gunsmoke
Dodge City, Kansas 67801

Rural Fire District

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

THAT said paper was entered as second-class mail matter at the post office of its publication;

I, Being duly sworn, doth depose and say that she/he is an authorized representative of the Dodge City Daily Globe, a daily newspaper published in the city of Dodge City, Ford County, Kansas, and that an advertisement of which the annexed a true copy, taken from said paper, which was published therein on:

PUBLISHED ON: 8-26-2021
TOTAL COST: $ 144
AD SPACE: 24 inches

Witness my hand this 26th day of Aug, 2021

SUBSCRIBED and Sworn to Before Me This 26th day of Aug 2021

Notary Public, Ford County, Kansas

PS A copy of this Statement has been sent to the clerk of the District Court

NOTARY PUBLIC - State of Kansas
LLOYD L. GUM
My Appt. Exp. 02/12/2024

COUNTY TREASURER BUDGET INFORMATION FOR THE 2022 BUDGET

FORD COUNTY FIRE DIST 24
DEBBI COX
FORD COUNTY CLERK
100 GUNSMOKE
DODGE CITY KS 67801

| | |
|---|---|
| Local ad valorem tax reduction fund (LAVTR)<br>K.S.A. 79-2960 | |
| County and City revenue sharing fund<br>K.S.A. 79-2967 | |
| Local alcoholic liquor fund<br>K.S.A. 79-41a04 | |
| Motor vehicle tax<br>K.S.A. 79-5111 | 37,788.97 |
| Recreation vehicle tax<br>K.S.A. 79-5123 | 462.31 |
| 16/20M vehicle tax<br>K.S.A. 79-5111 | 4,978.77 |
| Commercial Vehicle Tax | 2,622.90 |
| Other (Specify) | |

Provided by: SARA WOODS
County Treasurer

FORD COUNTY
Name of County

County Clerk's Budget Information for 2022 Budget Year
Ford County values
FIRE DISTRICT

1. Estimated Assesed Valuation as of MONDAY, JUNE 14, 2021:

| | Assessed Value | New Improvements | Territory Added | Changed Use |
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| Severed Minerals | 0 | | | |
| Personal Property | 5,642,365 | | | |
| Oil & Gas | 5,104,332 | | | |
| Total Value | 148,913,855 | 660,973 | | |

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(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 7.345

3. Actual tax rates levied for the 2021 budget: (2020 levies)

| SAC | Fund | Rate |
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Date Provided: 6/8-2021 Provided by: Debbie Cox
Ford County Clerk

OFFICIAL SEAL Ford County Kansas June 21, 2010

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