State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Trego 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
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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19.3601	5	219,260	201,353	3.343
Debt Service	10-113	6			
Rural Fire Special Equipment		7	349,515		
		7			
Totals		xxxxxxxxx	568,775	201,353	3.343
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

60,240,199

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 2.211

Assisted by:
Don E Tilton CPA

Address:
PO Box 412
Quinter, KS 67752
Email:
dtilton@mmcpas.net

Attest: October 18, 2023

Lori Augustine
County Clerk

Governing Body

CPA Summary

Rural Fire District
Trego County

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	131,271	4,124	165	1,083	559	200
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	131,271	4,124	165	1,083	559	200

County Treas Motor Vehicle Estimate 4,124

County Treas Recreational Vehicle Estimate 165

County Treas 16/20M Vehicle Estimate 1,083

County Treas Commercial Vehicle Tax Estimate 559

County Treas Watercraft Tax Estimate 200

MVT Factor 0.03142

RVT Factor 0.00126

16/20M Factor 0.00825

Comm Veh Facto 0.00426

Watercraft Facto 0.00152

2024

Rural Fire District
Trego 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
Rural Fire General	Rural Fire Sp Equipmen	32,000	42,000	32,000	19-3623(e)
	Totals	32,000	42,000	32,000	
	Adjustments*				
	Adjusted Totals	32,000	42,000	32,000	

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

Rural Fire District
Trego 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.

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	140,777	95,477	11,477
Receipts:			
Ad Valorem Tax	134,027	131,271	xxxxxxxxxxxxxxxx
Delinquent Tax	1,023		
Motor Vehicle Tax	4,170	4,124	4,124
Recreational Vehicle Tax	160	165	165
16/20M Vehicle Tax	1,373	1,083	1,083
Commercial Vehicle Tax	539	559	559
Watercraft Tax	126	200	200
LAVTR			0
In Lieu of Taxes			
Wind Energy Donation	1,795	1,500	1,500
Capital Credits	183		
Insurance Claims	8,392	4,923	
Reimbursements	0		
Donations	4,721	1,435	
Sale of Equipment	5,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	371		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**162,380**	**145,260**	**7,631**
Resources Available:	**303,157**	**240,737**	**19,108**
Expenditures:			
Salaries	40,853		
Rural Fire Chief		4,800	4,800
Asst Rural Fire Chief		2,400	2,400
Rural Frire Secretary		2,400	2,400
Firemen		25,885	25,885
Social Security	3,129	2,715	2,715
Worker's Compensation	1,158	1,000	1,200
KPERS	256	800	600
Utilities	8,110	15,000	15,000
Liability Insurance	12,637	12,360	12,360
Communications	8,638	5,000	5,000
Mileage, Meals, Lodging	40	1,000	1,000
Rentals	466	500	500
Advertising & Printing	104	100	100
Office Supplies	933	1,000	1,000
Training		1,500	1,500
Dues, Memberships		300	300
Building Maintenance	2,685	5,000	5,000
Equipment Maintenance	22,336	30,000	30,000
Vehicle Repair, Tires & Tubes	12,411	3,000	3,000
Fuel & Oil	23,580	20,000	20,000
Small Equipment, Tools & Supplies	16,765	15,000	15,000
Capital Outlay	2,422	20,000	20,000
Replacement Items - Bunker Gear	15,221	15,000	15,000
Contractual Services	225		
Transfer-Rural Fire Special Equip	32,000	42,000	32,000
Cash Forward (2024 column)			
Miscellaneous	3,711	2,500	2,500
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**207,680**	**229,260**	**219,260**
Unencumbered Cash Balance Dec 31	95,477	11,477	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	209,595	229,260	219,260
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,260
		Tax Required	200,152
	Delinquent Comp Rate:	0.6%	1,201
		Amount of 2023 Ad Valorem Tax	201,353

CPA Summary

Rural Fire District 2024
Trego County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,648	11,499	11,499
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	100		
Motor Vehicle Tax	554	0	0
Recreational Vehicle Tax	22	0	0
16/20M Vehicle Tax	84	0	0
Commercial Vehicle Tax	74	0	0
Watercraft Tax	17	0	0
Wind Energy Donation			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**851**	**0**	**0**
Resources Available:	**11,499**	**11,499**	**11,499**
Expenditures:			
Bond Payment - Principal	0	0	0
Bond Payment - Interest	0	0	0
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	11,499	11,499	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rural Fire Special Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	337,515	369,515	317,515
Receipts:			
Transfer from Rural Fire General Fund	32,000	42,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**32,000**	**42,000**	**32,000**
Resources Available:	**369,515**	**411,515**	**349,515**
Expenditures:			
Capital Outlay		94,000	349,515
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**94,000**	**349,515**
Unencumbered Cash Balance Dec 31	369,515	317,515	0
2022/2023/2024 Budget Authority Amount	94,000	94,000	349,515

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of

Rural Fire District

Trego County

will meet on August 31, 2023 at 7:00 p.m. at Trego County Commission Chambers 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 Trego County Clerk's Office 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 202		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	207,680	2.479	229,260	2.174	219,260	201,353	3.393
Debt Service							
Rural Fire Special Equipı			94,000		349,515		
Totals	207,680	2.479	323,260	2.174	568,775	201,353	3.393
						*Revenue Neutral Rate***	*2.211*
Less: Transfers	32,000		42,000		32,000		
Net Expenditures	175,680		281,260		536,775		
Total Tax Levied	134,850		131,271		xxxxxxxxxxxxxxxx		
Assessed Valuation	54,390,842		60,375,562		59,344,908		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	17,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,000	0	0

*Tax rates are expressed in mills.

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

Lori Augustine

Resolution No. 23-13

A RESOLUTION OF THE RURAL FIRE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rural Fire District was calculated as 2.211 mills by the Trego County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rural Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 31, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE RURAL FIRE DISTRICT:

The Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.211 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 31st day of August, 2023 and SIGNED by the Governing Body.

Jerry White, Chairman

Kurtis Brock, Member

Jared Hager, Member

Attested:

County Clerk

ROLL CALL VOTE

Jerry White	Yes X	No ____
Kurtis Brock	Yes X	No ____
Jared Hager	Yes X	No ____

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; 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 said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 17th day of August, 2023, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 18th day of August, 2023.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-2026

[signature]
Notary Public's Signature

Publication Fee $ 67.50
Affidavit, Notary's Fee $ .60
Additional copies ___ @___ $ _____
Total Publication Fee $ 68.10

(First published in the Western Kansas World Thursday, August 17, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rural Fire District
Trego County
will meet on August 31, 2023 at 7:00 p.m. at Trego County Commission Chambers 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 Trego County Clerk's Office 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	207,680	2.479	229,260	2.174	219,260	201,353	3.393
Debt Service							
Rural Fire Special Equip			94,000		349,515		
Totals	207,680	2.479	323,260	2.174	568,775	201,353	3.393
						*Revenue Neutral Rate***	2.211
Less: Transfers	32,000		42,000		32,000		
Net Expenditures	175,680		281,260		536,775		
Total Tax Levied	134,850		131,271		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,390,842		60,375,562		59,344,908		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
G.O. Bonds	17,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,000	0	0

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

Lori Augustine