State of Kansas
Special District
2022

## CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
**Rural Fire Protection 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 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 | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
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| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-330 | 5 | 50,000 | 37,729 | 3.028 |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 50,000 | 37,729 | 3.028 |
| Budget Summary | | 6 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | 7 | | | 12460039 |
| | | | | | Nov. 1, 2021 Total Assessed Valuation |

Assisted by:
**Adams Brown LLC**

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

BD PRESIDENT

BD SECRETARY

Jerry R. Wagner Treasurer

Governing Body

Attest: 9-14, 2021

County Clerk

| CPA Summary | |
|---|---|
| | No assurance is provided. Substantially all disclosures omitted. |

Rural Fire Protection District #1
Smith County

**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 | 37,601 | 1,587 | 51 | 293 | 109 | 38 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 37,601 | 1,587 | 51 | 293 | 109 | 38 |

County Treas Motor Vehicle Estimate 1,587

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 293

County Treas Commercial Vehicle Tax Estimate 109

County Treas Watercraft Tax Estimate 38

MVT Factor 0.04221

RVT Factor 0.00136

16/20M Factor 0.00779

Comm Veh Facto 0.00290

Watercraft Facto 0.00101


No assurance is provided. Substantially all disclosures omitted.

Rural Fire Protection District #1
Smith 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 |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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


No assurance is provided. Substantially all disclosures omitted.

Rural Fire Protection District #1
Smith County

## 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 | | | | | | | |
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| | | | Total | 0 | 0 | 0 | 0 |

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


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Rural Fire Protection District #1
Smith County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas
Special District
2022

| 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 | 1,179 | 13,500 | 10,193 |
| Receipts: | | | |
| Ad Valorem Tax | 36,440 | 34,721 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 296 | 0 | 0 |
| Motor Vehicle Tax | 2,406 | 1,300 | 1,587 |
| Recreational Vehicle Tax | 77 | 22 | 51 |
| 16/20M Vehicle Tax | 298 | 178 | 293 |
| Commercial Vehicle Tax | 169 | 113 | 109 |
| Watercraft Tax | 0 | 42 | 38 |
| LAVTR | 0 | 0 | 0 |
| Sale of Asset | 17,000 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **56,686** | **36,376** | **2,078** |
| **Resources Available:** | **57,865** | **49,876** | **12,271** |
| Expenditures: | | | |
| Commodities | 14,484 | 11,500 | 16,000 |
| Contractual Services | 11,017 | 10,000 | 13,000 |
| Equipment | 18,864 | 18,183 | 21,000 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **44,365** | **39,683** | **50,000** |
| Unencumbered Cash Balance Dec 31 | 13,500 | 10,193 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 57,892 | 39,683 | 50,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 50,000 |
| | | Tax Required | 37,729 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 37,729 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Rural Fire Dist #1

BUDGET CHECKLIST

✓ 1. If there is an engagement letter in your packet, you must sign that letter and return it along with the stated fee to AdamsBrown, LLC at 718 Main St., Ste. 224, Hays, KS 67601

✓ 2. Review the enclosed budget, then contact Melissa Romme at 785-628-3046 to discuss said budget. Melissa will make the changes if there are any required. If changes are required, you will receive a final budget in a separate envelope at a later date.

✓ 3. Publish the final budget notice. REMINDER: Hearings must be scheduled at least 10 days from the publication date! If your entity is required to hold a revenue neutral rate (RNR) hearing these publications shall take place between August 20th and September 20th.

✓ 4. At the hearing, if your entity is exceeding the RNR, you must hold that RNR hearing first and pass the enclosed resolution. Once you have passed and signed the resolution, you may proceed to adopt the budget.

✓ 5. On or before September 30th, deliver a copy of the signed resolution, signed adopted budget and this signed checklist to the County Clerk's office.

Taxing Entity Members:

Member

Member

Member

*(First published in the Smith Co. Pioneer Thursday August 26, 2021.)*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2022

The governing body of
Rural Fire Protection District #1
will meet on SEPT 13 @ 7 PM at FIREHOUSE for the purpose of hearing and
answering objections of taxpayers relating to the Revenue Neutral
Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at CLERKS OFFICE and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 202 | | 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 | 44,365 | 3.158 | 39,683 | 3.066 | 50,000 | 37,729 | 3.028 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 44,365 | 3.158 | 39,683 | 3.066 | 50,000 | 37,729 | 3.028 |
| *Revenue Neutral Rate** | | | | | | | *3.018* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 44,365 | | 39,683 | | 50,000 | | |
| Total Tax Levied | 36,736 | | 37,601 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,634,113 | | 12,265,467 | | 12,458,839 | | |

| Outstanding Indebtedness, Jan 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| 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 2021 Kansas Senate Bill 13.

Special District Officer


No assurance is provided. Substantially all disclosures omitted.

Resolution No. 001

**A RESOLUTION OF THE RURAL FIRE PROTECTION DISTRICT #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Rural Fire Protection District #1 was calculated as 3.018 mills by the Smith County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Rural Fire Protection 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 SEPT 13, 2021 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Rural Fire Protection 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 RURAL FIRE PROTECTION DISTRICT #1:**

The Rural Fire Protection District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.028 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 13th day of SEPTEMBER, 20 21 and **SIGNED** by the Governing Body.

Member

Member

Member