State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk County Rural Fire District No. 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 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	161,631	143,448	
Totals		xxxxxxxxx	161,631	143,448	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 4.195

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S. Santa Fe, PO Box 779
Chnaute, Ks. 66720
Email:
pjarred@jgppa.com

Attest: 9-26, 2022

County Clerk

Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELK COUNTY RURAL FIRE DISTRICT #1, HEREBY NOTIFIES THE ELK 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 7.00 mills. The date of our hearing is August 29, 2022, at 1:00 PM and will be held at
X Elk County Courthouse address in Howard, Kansas.

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, 20___.

WITNESS my hand and official seal on 7-11, 2022.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 22-09

A RESOLUTION OF THE ELK COUNTY RURAL FIRE DISTRICT NO. 1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Elk County Rural Fire District #1 was calculated as 4.195 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Elk County Rural Fire District No. 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 29, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Elk County Rural Fire District No. 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 ELK COUNTY RURAL FIRE DISTRICT NO. 1:

The Elk County Rural Fire District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.195 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 29th day of August 2022 and SIGNED by the Governing Body.

Attested:

Elk County Rural Fire District No. 1
Elk 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	119,835	6,940	138	2,136	188	85
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	119,835	6,940	138	2,136	188	85

County Treas Motor Vehicle Estimate 6,940

County Treas Recreational Vehicle Estimate 138

County Treas 16/20M Vehicle Estimate 2,136

County Treas Commercial Vehicle Tax Estimate 188

County Treas Watercraft Tax Estimate 85

MVT Factor 0.05791

RVT Factor 0.00115

16/20M Factor 0.01783

Comm Veh Facto 0.00157

Watercraft Facto 0.00071

2023

Elk County Rural Fire District No. 1
Elk 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 Rural Fire Equip	-	30,000	30,000	KSA 19-3612c
	Totals	0	30,000	30,000	
	Adjustments*				
	Adjusted Totals	0	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Elk County Rural Fire District No. 1
Elk County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
None							
			Total	**0**	**0**	**0**	**0**

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

Elk County Rural Fire District No. 1
Elk County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,101	35,814	8,697
Receipts:			
Ad Valorem Tax	116,385	118,637	xxxxxxxxxxxxxxxx
Delinquent Tax	3,005	1,198	1,420
Motor Vehicle Tax	7,172	7,232	6,940
Recreational Vehicle Tax	128	139	138
16/20M Vehicle Tax	2,239	2,184	2,136
Commercial Vehicle Tax	199	251	188
Watercraft Tax	0	70	85
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**129,127**	**129,711**	**10,906**
Resources Available:	**155,228**	**165,525**	**19,603**
Expenditures:			
Public Safety			
Personal Services	26,773	28,000	28,000
Contractual Services	33,017	59,000	59,000
Commodities	59,624	28,000	48,000
Capital Outlay	0	11,828	26,631
Reimbursed Expense	0	0	0
Operating Transfers to:			
Rural Fire Equipment Reserve Fund	0	30,000	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**119,414**	**156,828**	**161,631**
Unencumbered Cash Balance Dec 31	35,814	8,697	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	137,304	156,828	161,631
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,631
		Tax Required	142,028
	Delinquent Comp Rate:	1.0%	1,420
		Amount of 2022 Ad Valorem Tax	143,448

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas Special District 2023

The governing body of

Elk County Rural Fire District No. 1

Elk County

will meet on August 29, 2022 at 1:00 PM at Elk County Courthouse 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 Elk County Clerk's Office 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	119,414	4.928	156,828	4.839	161,631	143,448	5.000
Totals	119,414	4.928	156,828	4.839	161,631	143,448	5.000
						*Revenue Neutral Rate***	*4.195*
Less: Transfers	0		30,000		30,000		
Net Expenditures	119,414		126,828		131,631		
Total Tax Levied	119,327		119,835		xxxxxxxxxxxxxxxx		
Assessed Valuation	24,214,941		24,870,993		28,689,615		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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*

Kerry E. Harrod
County Clerk

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Elk County Rural Fire District No. 1

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Elk County

Revenue Neutral Rate*	4.195	Proposed Tax Rate	5.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988