State of Kansas
Special District

## CERTIFICATE

2025

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
**Rural Fire 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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 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 | 19-3610 | 5 | 91,050 | 83,727 | 4.049 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 91,050 | 83,727 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | 7 | | | |

County Clerk's Use Only

| |
|---|
| 20,794,406 |
| Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 4.084 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Jim Daily
Howard Wideman
Dustin C. McPhail

Attest: Oct 18, 2024.
Rebecca Meeks
County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

Rural Fire District #1
Clark County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 84,442 | 1,801 | 21 | 670 | 67 | 5 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 84,442 | 1,801 | 21 | 670 | 67 | 5 |

County Treas Motor Vehicle Estimate 1,801

County Treas Recreational Vehicle Estimate 21

County Treas 16/20M Vehicle Estimate 670

County Treas Commercial Vehicle Tax Estimate 67

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02133

RVT Factor 0.00025

16/20M Factor 0.00793

Comm Veh Facto 0.00079

Watercraft Facto 0.00006

2025

Rural Fire District #1
Clark County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | 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 2024 and/or 2025 from a non-budgeted fund.

Rural Fire District #1
Clark County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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

Rural Fire District #1
Clark County
2025

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

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,326 | 7,870 | 8,386 |
| Receipts: | | | |
| Ad Valorem Tax | 83,241 | 82,753 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,156 | | |
| Motor Vehicle Tax | 1,924 | 1,816 | 1,801 |
| Recreational Vehicle Tax | 22 | 27 | 21 |
| 16/20M Vehicle Tax | 756 | 718 | 670 |
| Commercial Vehicle Tax | | 3 | 67 |
| Watercraft Tax | | 4 | 5 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -255 | -505 | -407 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **86,844** | **84,816** | **2,157** |
| **Resources Available:** | **92,170** | **92,686** | **10,543** |
| Expenditures: | | | |
| Appropriation: | | | |
| Ashland Fire Department | 58,800 | 58,800 | 65,550 |
| Englewood Fire Department | 25,500 | 25,500 | 25,500 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Exp | | | |
| **Total Expenditures** | **84,300** | **84,300** | **91,050** |
| Unencumbered Cash Balance Dec 31 | 7,870 | 8,386 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 84,300 | 84,300 | 91,050 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 91,050 |
| | | Tax Required | 80,507 |
| | Delinquent Comp Rate: | 4.0% | 3,220 |
| | | Amount of 2024 Ad Valorem Tax | 83,727 |

**CPA Summary**
No assurance is provided.

## NOTICE OF BUDGET HEARING

2025

The governing body of

**Rural Fire District #1**

Clark County

will meet on August 7, 2024 at 1:30 PM at Clark County Courthouse, Ashland, KS 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 Clark County Courthouse, Ashland, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| **FUND** | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 84,300 | 3.844 | 84,300 | 3.948 | 91,050 | 83,727 | 4.049 |
| | | | | | | | |
| Totals | 84,300 | 3.844 | 84,300 | 3.948 | 91,050 | 83,727 | 4.049 |
| | | | | | | *Revenue Neutral Rate*** | *4.084* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 84,300 | | 84,300 | | 91,050 | | |
| Total Tax Levied | 84,356 | | 84,442 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 21,948,120 | | 21,389,504 | | 20,678,680 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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*

Rebecca Mishler

County Clerk

**2025 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | 83,304 | 4.028 | 407 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 83,304 | 4.028 | 407 |

2024 July 1 Valuation: 20,678,680

Valuation Factor: 20,678.680

Neighborhood Revitalization Subj to Rebate: 100,931

Neighborhood Revitalization factor: 100.931

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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| | | | | | | | |
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| | | | | | | *Revenue Neutral Rate*** | *4.084* |
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| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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*

Rebecca Mishler

County Clerk

Page No. 6

emailed to paper 7-19-24 10:19am.

## Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 25th of July, 2024 being on the 25th day of July, 2024.

Subscribed and sworn to before me this 25th day of July, 2024.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

**My Appointment Expires: 7/16/27**

Publication Fee: 60.00

**NOTICE OF BUDGET HEARING** 2025

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| | | | | | | | |
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| | | | | | *Revenue Neutral Rate*** | | *4.084* |
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| Total Tax Levied | 84,356 | | 84,442 | | xxxxxxxxxxxxx | | |
| Assessed Valuation | 21,948,120 | | 21,389,504 | | 20,678,680 | | |

Outstanding Indebtedness, Jan 1,

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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*

Rebecca Mishler
County Clerk